

#### **14.3.4 GRAM PANCHAYAT –BEBIPET – NIZAMABAD DISTRICT.**

##### **GENERAL FUND CASH BOOK – WRONG TALLING LESS CLOSING BALANCES MISAPPROPRIATION – Rs.10993/-**

On verification of the General funds cash book, totaling was done wrong and as such less closing balances arrived and taken on the below said dates.

<b>Sl. No.</b>	<b>Date of cash book</b>	<b>Actual Cash Book</b>	<b>Taken Cash Book</b>	<b>Less Cash Book taken</b>
1	15-10-2005	312	62	250
2	14-2-2006	741	41	700
3	28-3-2006	10290	290	10000
4	31-3-2006	135	92	43
<b>Total:</b>				<b>10993</b>

Thus the total amount of Rs.10993/- which was short taken as closing balances during the year 2005-2006 by the way of short totaling needs to be rectified and that amount of Rs.10,993/- which was misappropriated needs to be remitted immediately.

*(Para No.10 of Audit Report on the accounts of Gram Panchayat, Bebipet, Nizamabad Dist )*

#### **14.3.5 GRAM PANCHAYAT –NANDIPET – NIZAMABAD DISTRICT.**

##### **AMOUNT COLLECTED & NOT TAKEN TO DAILY COLLECTION REGISTER - NOT REMITTED TO FUNDS – MISAPPROPRIATION –Rs.10,992/-.**

On verification of Receipts Books, the following amounts were collected on the dates noted against. The collected amounts aggregating to Rs.10,992/- were not taken to Daily collection register nor remitted to Panchayat Funds which is highly irregular and constitutes misappropriation of funds. Hence action would need to be taken to recover the amounts from the person or persons responsible and remitted to funds under intimation to audit.

<b>Sl. No.</b>	<b>Date</b>	<b>Receipt No.</b>	<b>Particulars</b>	<b>Amount Collected Rs.</b>
1	01-08-05	1686 to 1694	House Tax	3417/-
2	28-09-05	1989 to 1992	L.C	939/-
3	01-10-05	1903 to 2000	L.C	4636/-
4	25-11-05	2425	Water Tap Contribution	360/-
5	06-02-06	3008	Water Tap Contribution	360/-
6	06-03-06	3196	Water Tap Contribution	1280/-
<b>Total:</b>				<b>10,992/-</b>

*(Para No.14 of Audit Report on the accounts of Gram Panchayat, Nandipet, Nizamabad Distt )*

#### **14.3.6 GRAM PANCHAYAT – BOATH – ADILABAD DISTRICT**

##### **PAYMENT OF N.M.R'S WAGES – AMOUNT DRAWN AND LESS DISBURSED – UNDISBURSED AMOUNT NOT REMITTED – IRREGULAR – MISAPPROPRIATION – Rs.9,558/-.**

As verified from the Voucher No.10, Dt.30-07-2005, an amount of Rs.92,400/- was drawn and paid to N.M.Rs as noted below towards wages for the months from 12/04 to 06/05. On verification of the acquittance register, it noticed that an amount of Rs.82,842/- only was disbursed leaving a balance of Rs.9,558/-. The undisbursed amount of Rs. 9,558/- was not remitted to the funds which is irregular and as such constitutes misappropriation.

<b>Sl.No</b>	<b>Name of NMR</b>	<b>Period of Payment</b>	<b>Amount Rs.</b>
1	1. Sri.G.Gangadhar	12/04 to 06/05	11830/-
2	2. Sri.C.Sudher	12/04 to 06/05	13650/-
3	3. Sri.M.Rajelingu	12/04 to 06/05	11830/-
4	4. N.Gangaiah	2/04 to 06/05	11830/-
5	5. M.Gundela	01/05 to 06/05	10075/-
6	6. Nazeer Ahmed	01/05 to 06/05	10075/-
7	7. Faheem	01/05 to 06/05	13552/-

Hence action would need to be taken to recover the amount of Rs. 9,558/- from the persons concerned and remitted to funds under intimation to audit.

*(Para No.11 of Audit Report on the accounts of Gram Panchayat, Boath,Adilabad Dist)*

#### **14.3.7 GRAM PANCHAYAT – S.KOTA – VIZIANAGARAM DISTRICT**

##### **RECEIPTS - RENTS COLLECTED FROM THE TENANT – NOT REMITTED - MISAPPROPRIATED – NEEDS RECOVERY– Rs.9,025/-:-**

During audit it was noticed that, amounts were collected through miscellaneous receipts as detailed below towards rent of Shop Room No.OCR-6 for the years 2003-2004 and 2004-2005. But the said receipt amounts were not remitted into Treasury which is highly irregular and constitutes Misappropriation of funds.

<b>MR No. &amp; Date</b>	<b>Amount Collected from</b>	<b>Purpose</b>	<b>Amount Rs.</b>
1030/6 31-03-2006	Sri.S.K.D.Prasad	Rent to OCR-6 2004-2005	4,600/-
1031/6 31-03-2006	Smt.K.Ramulamma	Rent to OCR-6 2003-2004	4,425/-
<b>Total:</b>			<b>9,025/-</b>

Therefore action would need to be taken for recovery of the amount of Rs. 9,025/- with penal interest from persons concerned and remitted into Treasury under intimation to audit.

No effective supervision on the collections and their regular remittance resulted occurrence of such misappropriations.

(Para No.43 of Audit Report on the accounts of Gram Panchayat, S.Kota,Vizianagaram Dist )

#### **14.3.8 GRAM PANCHAYAT – RAJOLU – MAHABOORNAGAR DISTRICT.**

##### **D.A ARREARS AMOUNT DRAWN & NEITHER DISBURSED TO THE INDIVIDUALS NOR CREDITED TO G.P.F ACCOUNT – MISAPPROPRIATION OF AMOUNTS –Rs.8,092/-**

It was noticed that an amount of Rs. 8,092/- was drawn towards D.A arrears of the staff, but the same was neither disbursed to the individuals concerned nor remitted to the G.P.F account. Thus the amount drawn for the purpose was misappropriated without utilizing it for the purpose intended to. Hence immediate action would need to be taken to recover the amount of Rs. 8092/- from the persons concerned and remitted to the funds.

(Para No.21 of Audit Report on the accounts of Gram Panchayat, Rajolu, Mahaboornagar District )

#### **14.3.9 GRAM PANCHAYAT – HUZURABAD – KARIMNAGAR DISTRICT**

##### **RECEIPTS - HOUSE TAX & TAP FEES COLLECTED AND NOT TAKEN TO IRSALNAMA REGISTER & CHITTA – MISAPPROPRIATED – NEEDS RECOVERY –Rs.8037/-.**

An amount of Rs.8037/- was collected through the following receipts towards House Tax and Tap Fees during the year 2005-2006 which was not taken into Irsalnama, Chitta and Cash book and also was not remitted which is irregular.

Sl. No.	Receipt No. & Date	Name of the individual (SRI/SMT)	Details	Amount Rs.
1	2238/20-4-2005	Erabali sharadha devi	Tap fee	720/-
2	2239/20-4-2005	Gangi shetty venkat murhyam	House Tax	341/-
3	2240/20-4-2005	Taduri Thirupathaiah	House Tax	265/-
4	2241/20-4-2005	Taduri thirupathaia	House Tax	421/-
5	2242/20-4-2005	Zailla V Aralakshmi	House Tax	94/-
6	2243/20-4-2005	Karneykanti swarajyam	House Tax	325/-
7	2244/20-4-2005	K. Venkadhari	Tap fee	1850/-
8	2245/20-4-2005	Deshi rajamouli	House Tax	716/-
9	2246/20-4-2005	Deshi rajamouli	Tap fee	60/-
10	2247/20-4-2005	Smt munnija, w/o raj mohan	House Tax	425/-
11	3194/31-3-2005	Smt Chokkarapu rajani, w/o yadarigi	Building permission fee	2820/-
<b>Total:</b>				<b>8,037/-</b>

Collection of tax amounts and their non remittances into Treasury constitutes misappropriation of Gram Panchayat Funds.

Therefore action would need to be taken to recover the un remitted amount of Rs.8037/- from those concerned and remit the same to Gram Panchayat funds under intimation to audit.

Improper supervision over collection of taaaxes and their timely remittances resulted occurrence of such misppropriations.

*(Para No.7 of Audit Report on the accounts of Gram Panchayat,Huzurabad,Karimnagar Dist*

#### **14.3.10 GRAM PANCHAYAT – UNIKILI – WEST GODAVARI DISTRICT.**

##### **EFC FUNDS DRAWN IN EXCESS OF REQUIREMENT– EXCESS DRAWALS NOT REMITTED – MISAPPROPRIATED –Rs.8,000/-: -**

As verified from the records of EFC funds of the Gram Panchayat for the year 2005-2006, an amount of Rs.1,35,893/- was drawn from the Sub-Treasury A/c and out of the amount drawn, expenditure details for Rs. 1,27,893/- were only posted in the Cash Book and no details were available for the balance amount of Rs. 8000/-. Further The amount was also not remitted to the concerned account till the close of audit. Drawal of amounts in excess of requirement and keeping them idle without remitting back is highly irregular and tantamounts to misappropriation.

Therefore action need to be taken to recover the amount of Rs.8,000/- from the persons responsible and remitted to EFC funds under intimation to audit.

*(Para No.19 of Audit Reporton the accounts of Gram Panchayat,Unikili, West Gaodavari Dist)*

#### **4.3.11 GRAM PANCHAYAT – MADAKASIRA – ANANTAPUR DISTRICT.**

##### **RECEIPTS - BUILDING FEES AND OTHER RECEIPTS COLLECTED BY BILL COLLECTORS – NOT REMITTED – MISAPPROPRIATED – NEEDS RECOVERY– Rs. 7750/-**

As verified from the bill collection registers of bill collectors for the year 2005-2006, it was found that a sum of Rs.7750/- was collected by the collection staff without mentioning the dates of collection in the Collection registers and the said amount was also not taken into Office collection register or cash book and remitted Gram Panchayat funds which was irregular.

Collection of tax amounts and their non remittance constitutes misappropriation Immediate action would eed to be taken for recovery of the amount of Rs.7700/- from the person or persons responsible and remitted to general funds of the Gram Panchayat.

*(Para No.6 of Audit Report on the accounts of Gram Panchayat, Madakasira, Anantapur Dist)*

**4.3.12 GRAM PANCHAYAT – YELLAREDDY – NIZAMABAD DISTRICT.**

**RECEIPTS -AMOUNTS DUE TO GRAM PANCHAYAT COLLECTED  
– NOT REMITTED – MISAPPROPRIATED – EEDS RECOVERY –  
RS.6,837/- :-**

As verified from therecords, amounts due to the Gram Panchayat collected by the Junior Assistant aggregating to Rs.6,837/- were not taken to Chitta and remitted to Gram Panchayat Funds till the close of Audit which was irregular and constitutes misappropriation.

Hence action would need to be taken to recover the amount from the person or persons responsible and remit to funds under intimation to audit.

*(Para No.23 of Audit Report on the accounts of Gram Panchayat, Yellareddy,Nizamabad Dist)*

**4.3.13 GRAM PANCHAYAT – MALDALKAL – MAHABOORNAGAR  
DISTRICT.**

**RECEIPTS – TAXES AND FEES COLLECTED BUT NOT REMITTED  
TO PANCHAYAT FUNDS –MISAPPROPRIATION–NEEDS  
RECOVERY –Rs. 6820/-.**

During the course of audit and as verified from Receipt Book No. 24 it was observed that for the receipt No.from 2301 to 2312 from dates 6-6-2004 to 24-6-2004, amounts aggregating to Rs. 6820/- were collected but thus were not taken into Irsal Nama Register and also not remitted in to Panchayat funds by Sri. T.Vijay Kumar, Bill collector. The Individual kept these amounts on hand without entering into the Irsalnama Register and not handing over the cash to his successor on his transfer to a different Gram Panchayat which was irregular and finds to be clear case of misappropriation of funds by the individual.

Hence action would need to be taken to recover the amount from the individual and remit the same to the concerned Gram Panchayat funds, under intimation to audit department.

*(Para No.15 of Audit Report on the accounts of Gram Panchayat, Maldalkal, Mahaboornagar Dist.)*

**4.3.14 GRAM PANCHAYAT – KANDI – MEDAK DISTRICT.**

**AMOUNTS DRAWN EXCESS BY SHOWING EXCESS  
EXPENDITURE TOTALS – AMOUNTS MISAPPROPRIATED –  
NEEDS RECOVERY –Rs.5600/-**

As verified from records relating to expenditure, amounts aggregating to Rs.5600/- were found to have been drawn in excess in the following cheques as detailed below :

1. Chq.No.223669, dated 29-08-2005	25,676/-
Actual Expenditure	<u>25,076/-</u>
Excess Drawn	: <u>600/-</u>
2. Chq.No.223689, dated 17-01-2006	1,44,516/-
Actual Expenditure	<u>1,39,516/-</u>
Excess Drawn	: <u>5,000/-</u>

**TOTAL EXCESS DRAWN : Rs. 600/- + 5000/- = 5,600/-.**

The excess drawn amounts of Rs. 5,600/- was neither remitted to the Gram Panchayat funds nor any details furnished in support for the excess drawal. In absence of any details it was construed that the amounts were Mis-appropriated. Hence action would need to be taken to recover the above amounts from the persons responsible and credited to Gram Panchayat Funds under intimation to audit.

(Para No.30 of Audit Report on the accounts of Gram Panchayat, Kndi, Medak Dist )

#### **4.3.15 GRAM PANCHAYAT- PALEM – MAHABUBNAGART DISTRICT**

#### **RECEIPTS – SHORT REMITTENCE – TAX COLLECTED - NEEDS RECOVERY – Rs.5589/- :-**

As verified from the records of the Gram Panchayat, certain tax amounts collected by the Staff were found to have been short remitted into the Gram Panchayat funds. The short remitted amounts aggregating to Rs. 5,589/- were misappropriated as detailed below.

Hence action would need to be taken to recover the short remitted amounts from persons concerned and remit to funds under intimation to audit.

Receipt Book Sl.No.	Name of the employee who collected	Details	Irsalnama No.	Amount Collected Rs.	Amount remitted Rs.	Short collected Rs.
2901 to 2925	B.Srinivasulu, J.A	House Tax	71	10,703/-	10,005/-	698/-
3163 to 3200	Anjaneyulu	House Tax	104	17,250/-	17,159/-	126/-
3501 to 3527	Anjaneyulu	House Tax	105	10,861/-	10,246/-	615/-
3554 to 3600	P.Narsimhulu	Water Tax	--	29,370/-	27,350/-	2020/-
3701 to 3723	P.Narsimhulu	Water Tax	--	21,740/-	19,610/-	2130/-
<b>TOTAL:</b>						<b>5,589/-</b>

(Para No.14 of Audit Report ) on the accounts of Gram Panchayat, Palem, MahaboobnagarDist

#### **4.3.16 GRAM PANCHAYAT–GORREKUNTA – WARANGAL DISTRICT**

##### **RECEIPTS - AMOUNTS COLLECTED BUT NOT BROUGHT TO ACCOUNT – NEEDS RECOVERY AND EARLY REMITTANCE –Rs.5,050/- :-**

During the course of audit, on verification of records viz., Miscellaneous Receipt Books, Irsalnama Register with cash book, it was noticed that the following amounts were collected through miscellaneous receipts for the purposes noted against each but the said amounts were not taken into Irsalnama register or Cashbook and remitted to G.P.Funds which was irregular.

<b>Receipt No. &amp; Date</b>	<b>From whom the amount was collected</b>	<b>Purpose</b>	<b>Amount Rs.</b>
Book No.73 7278/28-05- 2005	Keerthi Cotton Pressing Industries	License Fee A.1500C.750	2,250/-
7280/29-05- 2005	Ram Ravi S/o Agaiah	Layout Fee	1,000/-
7281/30-05- 2005	Md.Akhil Ahmed S/o Masthan	Permission Fee	1,800/-
<b>Total:</b>			<b>5,050/-</b>

Thus the amounts collected through miscellaneous receipts for Rs.5050/- were found to be were misappropriated. Action would need to be taken recover the amounts from the persons responsible along with penal interest and remit to funds under intimation to audit.

*(Para No.07 of Audit Report on the accounts of Gram Panchayat, Gorrekunta ,Warangal Dist)*

#### **4.3.17 GRAM PANCHAYAT – AMKSAPOOR – NIZAMABAD DISTRICT**

##### **RECEIPTS – COLLECTED AMOUNT NOT REMITTED TO BANK – MISAPPROPRIATION – NEEDS RECOVERY – Rs.4000/- :-**

As verified from the G.P. records, an amount of Rs.4000/- was shown as remitted into Andhra bank account No.CA/01/00000028, Vailpur Branch on 4-3-2006 and an entry was posted in Cash Book @ page No. 92 to that effect. But as verified from Bank pass book and Bank scrolls, the amount was not adjusted in the bank account.

When the reasons were ascertained for the said lapse, the executive authority informed that by oversight the amount was not remitted. Thus it is clear that the amount of Rs.4000/- was misappropriated.

Hence immediate action would need to recover the amount of Rs.4000/- along with penal interest from persons responsible and remit the same to Panchayat funds under intimation to audit.

*(Para No.24 of Audit Report on the accounts of Gram Panchayat, Ankasapoor,Nizamabad Dist)*

#### **4.3.18 GRAM PANCHAYAT- CHEBROLU – EAST GODAVARI DISTRICT**

##### **RECEIPTS – LICENSE FEES COLLECTED – NOT CREDITED TO FUNDS – MISAPPROPRIATION – NEEDS RECOVERY – Rs.3,641.75/-: -**

As verified from records relating to License Fees for the year 2005-2006, it was noticed that vide Receipt No. 49, dt.27-02-2006 and Receipt No. 50, dt.27-02-2006, an amount of Rs.40/- and vide Receipt No.s from 1 to 50 dt.27-02-2006 an amount of Rs.3,601=75 were collected as per the informataion on the counter foils. But the amount was neither accounted for in the Cash Book nor remitted into the Treasury A/c. Thus it was construed that the amount was misappropriated. Hence action would need to be taken to recover the amount of Rs.3,641.75/- from the persons responsible and credited to Panchayat Funds under intimation to audit.

*(Para No.10 of Audit Report on the accounts of Gram Panchayat, Chebrolu, East Godavatri Dist )*

#### **4.3.19 GRAM PANCHAYAT – RAJOLU – MAHABOOBANAGAR DISTRICT.**

##### **RECEIPTS - HOUSE TAX AMOUNTS COLLECTED BY SRI.NAGIREDDY – NOT REMITTED – MISAPPROPRIATED – NEEDS RECOVERY Rs.3,499/-.**

On verification of House Tax Receipts, it was noticed that an amount of Rs.3,499/- was collected by Sri.Nagireddy from House owners in the Gram Panchayat towards House Tax from the receipt Nos from 1001 to 1055 of the House Tax Receipt Book No.11

But, the collected amount of Rs. 3,499/- was not remitted to the Gram Panchayat funds and as such misappropriated by the individual. Hence action would need to be taken to recover the amount from him and remitted to Gram Panchayat funds under intimation to audit.

*(Para No.16 of Audit Report on the accounts of Gram Panchayat, Rajolu, East Godavari Dist*

#### **4.3.20 GRAM PANCHAYAT – TIRUMALAGIRI – NALGONDA DISTRICT.**

##### **RECEIPTS - AMOUNT COLLECTED BUT LESS ACCOUNTED – MISAPPROPRIATION OF FUNDS – Rs.3,398/-.**

As verified from the records relating to collection of receipts, an amount of Rs.3,22,340/- was collected towards House Tax, License Fee, Water Consumption Charges, Tap Donations etc., as detailed below. Out of the amount collected, an amount of Rs.3,18,942/- only was accounted for in the cash book and remitted into the Treasury. The balance amount of Rs.3,398/- was not brought into the cash book and as such it was misappropriated. Hence action would need to be taken to recover the amount from the persons responsible and remitted into the funds.



Sl. No.	Receipts No. & Date	From whom collected	Purpose of Collection	Amount Collected Rs.	Amount Accounted Rs.	Amount Short Accounted Rs.
1	1883/ 06-09-05	Sri.Ch.Narasimha Chary	Tap Donation, Water Consumption Charges	200/- 40/-	200/-	40/-
2	2079/ 17-11-05	Sri.Venkatarama Theatre	House Tax up to 03/06 License Fee up to 3/06	14,115/- 2,450/-	14,115/-	2,450/-
3	2380/ 21-01-06	Sri.G.Somaiah	Water Charges	100/-	80/-	20/-
4	05/2005	- NA -	Collections	82,182/-	82,082/-	100/-
5	01-09-05 to 30-09-05	- NA -	Collections	1,16,881/-	1,16,321/-	560/-
6	01-12-05 to 31-12-05	- NA -	Collections	1,06,372/-	1,06,144/-	228/-
<b>Total:</b>				<b>3,22,340/-</b>	<b>3,18,942/-</b>	<b>3,398/-</b>

(Para No.03 of Audit Report on the accounts of Gram Panchayat, Tirumalgiri, Nalgonds Dist.)

#### **4.3.21 GRAM PANCHAYAT- PALEM – MAHABUBNAGART DISTRICT**

#### **RECEIPTS – WRONG TOTALLING IN IRSALNAMMA – SHORT REMITTANCE OF AMOUNT – NEEDS RECOVERY– Rs.2040/- :-**

As verified from the Irsalanamma of the Gram Panchayat, it was noticed that the totals were wrongly struck and out of an amount of Rs. 46,965/- collected, an amount of Rs. 44,925/- was only remitted. The balance amount of Rs.2,040/- was not remitted and as such it was misappropriated. Hence action would need to be taken to recover the amount from persons responsible and remit to the funds.

Irsalanama No.	Amount collected Rs.	Amount Remitted Rs.	Short Remitted Rs.
1/2005 & 4/2005	12,085/-	11,905/-	180/-
8,9/2005	23,200/-	23,020/-	180/-
13/2005	9,880/-	8,320/-	1560/-
18/2005	1,800/-	1,680/-	120/-
<b>TOTAL</b>	<b>46,965/-</b>	<b>44,925/-</b>	<b>2040/-</b>

(Para No.08 of Audit Report ) on the accounts of Gram Panchayat, Palem, Mahaboobnagar Dist

## **15. EXCESS PAYMENTS**

### **15.1 ZILLA PRAJA PARISHAD– CHITTOOR– CHITTOOR DISTRICT CONSUMPTION OF DIESEL OVER AND ABOVE CEILING FIXED BY THE GOVERNMENT-EXCESS PAYMENTS MADE NEEDS RECOVERY– Rs.330655/-**

As per the instructions in Govt. Memo.No.582/progs-IV/A2/96-1,dt.4.1.96 of PR& RD and Relief Dept, the Z.P Chair Person can utilise 250/- liters of diesel per month for his Vehicle.

But as seen from the Log book of Vehicle No.AP.03/D/2549 which was used by the ZP Chair person, it was noticed that the Diesel was provided many a times over and above the ceiling thereby incurred expenditure in excess from the general funds as shown below.

The expenditure incurred over and above the maximum ceiling needs to be recovered at the rate of Rs.33.62 per litre of diesel.

<b>Sl No.</b>	<b>Month</b>	<b>Total Diesel purchased as per log book</b>	<b>Excess diesel consumed</b>	<b>Amount for excess utilized</b>
1	4/05	1138	888	29855
2	5/05	1167	917	30830
3	6/05	1250	1000	33620
4	7/05	1331	1081	36343
5	8/05	1027	111	26123
6	9/05	598	348	11700
7	10/05	561	311	10456
8	11/05	944	694	23333
9	12/05	1063	813	27333
10	1/06	1127	877	29485
11	2/06	1219	969	32578
12	3/06	1410	1160	38999
			<b>Total</b>	<b>Rs. 3,30,655</b>

*(Para No. 8(3) of Audit Report on the accounts of Gram Panchayat, ZPP, Chittoor Dist )*

### **(a) CONSUMPTION OF DIESEL OVER AND ABOVE THE MAXIMUM CEILING FIXED BY THE GOVT.- EXCESS PAYMENTS MADE NEEDS RECOVERY – Rs.72,989/-**

As per the instructions contained in GO.Ms.No.308 PR&RD(Progs.III)Dept dt.8.6.92 the maximum consumption of Diesel/ Petrol in a month for the Vehicle of the CEO/Dy.C.E.O is 160 liters.

But as seen from the log book of Vehicle No.AP03/D/4569 used by the Dy.C.E.O, ZP, Chittor, it was noticed that diesel was consumed over and above the maximum ceiling of 160 Lts per month and the expenditure was incurred in excess from the General funds as detailed below. Thus the expenditure incurred for excess consumption of diesel is nothing but ignorance of Government instructions resulting in loss to the institution to a tune of Rs.72989/-, which would, need be recovered as shown below.

Sl.No	Month	Actually consumed
1	4/05	231
2	5/05	273
3	6/05	341
4	7/05	400
5	8/05	342
6	9/05	292
7	10/05	288
8	11/05	359
9	12/05	293
10	1/06	359
11	2/06	505
12	3/06	408
	<b>Total</b>	<b>4091</b>

Total Diesel consumed =4091 litres  
 Eligibility =160LitresX12=1920  
 Excess consumed =2171 litres  
 Cost for the excess diesel  
 consumed =2171X33.62=Rs.72,989/-

(ParaNo.8of Audit Report on the accounts of Gram Panchayat, ZPP, Chittoor Dist )

**ZILLA PRAJA PARISHAD – KAKINADA – EAST GODAVARI DISTRICT**

**UNIFORM STITCHING CHARGES – EXCESS PAID – NEEDS RECOVERY Rs. 1,44,200/-**

As verified from the file No.H4/3338/05, Dt: 15/12/2005 of the Chief ExecutiveOfficer, Zilla Parishad, Kakinada, the following amounts were drawn and paid towards uniform stitching charges to M/s Vijetha Tailor, Near II Town Police StationKakinada.

As per Government orders only Rs.90/- was allowed as stitching charges per one pair. As per G.O.Ms.No. 158 Printing Dept., dt: 14/5/1999 @Rs.145/- was allowed only for printing department employees for the others Rs.90/-. Therefore stitching charges allowed @140- per one pair instead of Rs.90/- is not admissible which is contrary to Government rules. Hence the excess payment worked out due to allowing excess rates for uniform stitching charges as detailed below would need to be recovered from the person or persons responsible and made good to Zilla Panshad General Funds.

Vr.N'o& Date   Details   Stitching Charges   Stitching Charges   Stitching Charges.  
amount paid   amount to be paid   amt excess paid

615/12.05	Gents uniform	1424X140=199360/-	1424X90=128160	71,200-00
766/2.06	Gents uniform	1460X140-204400/-	1460X90-131400	73,000-00
<b>Total excess Rs.</b>				<b>1,44,200/-</b>

(Para No. 15(19) of Audit Repor . on the accounts of Gram Panchayat, ZPP, Kakinada, East Godavari Dist

**(c) ZILLA PRAJA PARISHAD –VIZIANAGARAM – VIZIANAGARAM DISTRICTSRI.K.POLI NAIDU, RECORD ASSISTANT, .H.S, N.N.VALASA INCREMENTS ALLOWED MORE THAN THAT RATE OF INCREMENT IN T.S.P 740-1150 – IRREGULAR – CONSEQUENTIAL EXCESS PAYMENT - NEEDS RECOVERY – Rs.53,743/-**

Sri.K.Poli Naidu, was initially appointed as Attender on 12.10.1987. in the scale of pay of Rs.740-15-950-20-1150 vide Progs Rc.No.2930/87-P2, Dt:10.10.1987 of Dy.D.D.O, Zilla Parishad, Vizianagaram. The following annual grade increments were sanctioned to the individual in T.S.P 740-1150 from 1.10.1998 onwards.

1.10.1988	-	765 (740-15-950-20-1150)
1.10.1989	-	790/-
1.10.1990	-	815/-
1.10.1991	-	840/-

He is entitled the rate of increment @ Rs. 15/- per annum in T.S.P 740-1150 in the post of Attender. But he was allowed more than that rate of increment which resulted in fixation of pay in excess from time to time.

Further, he was promoted as Record Assistant w.e.f 23.01.1992 and also appointed to S.G / S.P.P.I on completion 8/16 years of Service both in the posts of Attender and R.A (in terms of GO.Ms.No.45, Fin Dt: 15.02.1993) w.e.f 12.10.1995 and 12.10.1993 respectively. In view of the above irregular sanction of increments in the post of Attender, his pay was erroneously fixed in the post of Record Assistant and consequently in Automatic Advancement Scheme (8/16 years) as follows:

The pay of the individual shall be regulated from time to time as per admissibility and consequential excess payment made would need to be worked out and recovered from the person and credited to the Parishad Education Funds.

Pay erroneously fixed

Pay admissible

12.10,87- 740/- (740-15-950-20-	740/-
1. 10.88 - 765	755/-
1.10.89 - 790	770/-
1. 10.99 - 815	785/-
1.10.91 840	800/-

23-1-92 promoted as Rec.Asst - 860 (FR 22-B}	820/-
1/93 880/-	840/-
1.7.1992 RSP-93 - 1705/-	1625/-
1/93 1745	1665/-
1/94 - 1785/-	1705/-
1/95-1825/-	1745/-
12.10.95 Spl.Gr both in Cadres of Attenders + Record Asst. 1875/-	1785/-
1/96 - 1925	1825/-
1/97-1975	1875/-
1/98 -2025	1925/-
1/99 - 2075	1975/-
1.7.08 - 3950 (PRC 99)	3750/-
1/99 - 4070	3850
1/2000 - 4190	3950/-
1/01 - 4310	4070/-
1/ 02 - 4430	4190/-
1/03 - 4550	4310/-
12.10.03 SPP -1 16 years qualified SSC- 4700/-	4430/-
1/ 04 - 4850	4550/-
1/05 - 5000	4700/-
1.1.02 - 7200 (PRC 2005)	6675/-
1/05 - 7385	6845/-
1/06 - 7570	7015/-

Excess Payment made

10/88	to	9/89	@ 10X 12	120
0/89	to	9/90	@20X12	240
10/90	to	9/91	(a30X)2	360
10/91	to	1/92	(wAOX 12	480
2/92	[()	12/92	@40X 11	440
1/93	to	3/93	@40X3	120
4/93	to	12/93	@80X9	720
1/04	to	12/94	@S0X12	960
1/95	to	10/95	@80X10	800
1/95	to	12/95	@90X2	ISO
1 /96	to	12/96	@ 100X12	1200
1/97	to	12/97	@100X12	1200
1/98	£0	12/98	@100X12	1200
1/99	to	3/99	@100X3	300
4/99	to	12/99	@ 220X9	1980

1/00	to	12/00	@ 240X12	2880
1/01	to	12/01	@ 240X12	2880
1/02	to	12/02	@ 240X12	2880
1/03	to	10/03	@ 240X10	2400
11 /03	to	12/03	@ 270X2	540
1/04	to	12/04	@ 300X12	3600
1/05	to	3/05	@ 300X12	3600
4/05	to	12/05	@ 540X9	4860
1/06	to	12/06	@ 555X12	6660
			<b>C/F</b>	<b>40,600</b>

D.A

10/88	to	12/88	30X23%	1
1/89	to	6/89	60X29%	17
7/89	to	12/89	90X34%	31
1/90	to	6/90	120X38%	46
7/90	to	12/90	150X43%	65
1/91	to	6/91	180X51%	92
7/91	to	12/91	210X60%	126
1/92	to	6/92	240X71%	170
7/92	to	12/92	240X83%	199
1/93	to	3/93	240X92%	221
4/93	to	6/93	240X4.95%	12
7/93	to	.2/93	480X7.7%	37
1/94	to	6/94	480X11.55%	55
7/94	to	12/94	480X17.05	82
1/95	to	6/95	480X23.10%	111
7/95	to	12/95	500X29.15%	140
1/96	to	6/96	620X35.75%	215
7/96	to	12/96	600X41.8%	251
1/97	to	6/97	600X54.45%	287
7/97	to	12/97	600X54.45%	327
1/98	to	6/98	600X58.85%)	353
7/98	to	12/98	600X66%	396
1/99	to	3/99	300X79.75%	239
4/99	to	6/99	660X8.18%	54

7/99	to	12/99	1320X12.27%	162
1/00	10	6/00	1440X13.088%	188
7/00	to	12/00	1440X15.542%)	224
1/01	to	6/01	1440X17.178%,	247
7/01	to	12/01	1440X18.874%	271
1/02	to	6/02	1440X22.086%,	338
7/02	10	12/02	1440X24.54%	353
1/03	to	6/03	1440X26.994%	389
7/03	to	12/03	1500X30.266%	454
1/04	to	4/04	1800X31.902%	574
7/04	to	12/04	1800X34.356%	618
1/05	to	3/05	900X36.81%	33!
4/05	to	6/05	1620X7.596%	122
7/05	to	12/05	3240X11.304%	366
1/06	to	12/06	6660X14.130%	941
				9097

H.R.A:

10/88	to	3/93 =	1760X10%	176
4/93	to	12/93 =	720X8%	58
1/94	to	12/96 =	38120X10%	3812

404C

**ABSTRACT**

<b>Excess Pay</b>	<b>40,600=00</b>
<b>Excess DA</b>	<b>9,097=00</b>
<b>Excess HRA</b>	<b><u>4,046=00</u></b>
<b>Total:</b>	<b><u>53,743-00</u></b>

The excess payment, made if any after 1.01.2007 until the date of rectification also would need to be worked out, recovered and the credit pointed out to audit.

(Para No.22. of Audit Report on the accounts of Gram Panchayat, ZPP, Vizianagaram Dist

**(d) CONVERSION IN TO L.G.S. FROM FULL TIME CONTINGENT POST W.E.F 1.02.1980 INSTEAD OF 1.04.1981 – IRREGULAR – CONSEQUENTIAL EXCESS PAYMENT – NEEDS RECOVERY – Rs. 28,814/-**

Sri.R.Venkata Rao. was appointed as Sevak on full time contingent basis on 4.7.1972. Subsequently he was converted in to L.G.S. w.e.f 1.02.1980 in Time Scale 290-425 vide Progs.Rc.No.966/80, Dt:6.1.2.1980 of B.D.O. P.S. Pachipeta in terms of GO.Ms.No.38. Fin Dt: 1.02.1980 extended to P.R. Employees in GO.Ms.No.590 PR (ESTT- II) Dept, Dt:4.1 1.1980 read with GO.MS.No.57/ESTT-IV/81-4, P.R, Dt: 20.05.1981 which was not in order.

According to instructions issued in the following G.Os, the following conditions, admissibility date of conversion are given below:

<b>G.O.No. &amp; Date</b>	<b>Condition</b>	<b>Date of Conversion</b>
1). GO.38, Dt: 1.02.1980 extended to PR in GO.590, Dt: 4.11.1980 read with GO.No.57, Dt: 20.05.1981	All full time contingent posts which were originally created have been in existence for a period of 10 years or more as on 1.02.1980	1.02.1980
2). GO.Ms.No.9, Fin. Dt: 8.01.1981 extended to PR in GO.No. 239 PR Dt: 18.04.1981	All full time contingent posts which have been in existence for a period of 5 years or more as on 1.04.1981.	1.04.1981

As the individual rendered more than 5 years of service as on 1.04.1981 in the full time contingent post, the conversion in to L.G.S.should have been made w.e.f 1.04.1981 in terms of GO. Ms.No.9, Fin Dt: 8.01.1981 instead of 1-2-1980 which was irregular.

Therefore, the pay of the individual would need to be regulated from time to time and excess payment worked out below needs to be recovered. The excess payment made if any after 1.01.07 and till date the date of rectification also would need to be worked out, recovered and credit details pointed out to audit

<b>Pay already drawn</b>	<b>Pay admissible</b>
4-9-72- Sevak	
1 -2-80-290/-	1-4-63-290/-(290-425)
2/8.1-295	4/82-295
2/82-300	4/83-300
2/83-305	4/84-305
2/84-310	4/85-310
2/85-315 -I--5FP	4/86-315
2/86-320	
1-7-86-740/-	1-7-86-740/- (740-1150)
2/87-755	4/87-755
2/88-770	4/89-770



2/89-785 2/90-800	4/90-800 1/4/91-815/820(10 Yrs)
1/2/90-820 (10 Yrs) (780-1275)	4/92-840 + 5 FP
2/91-840	1-7-92-1665
2/92-860	
[-7-92-1705	13.1 1.1992 Promotion as JA,- 1745/-
13.1 1,92 promotion as JA -1745/-	4/93-1785/-(22 B,
2/93-1825/-(22 B)	" 4/94-1825
2/94-1875	4/95-1875
2/95-1925	4/96-1925
2/96-1975	4/97-1975
2/97-2025	1-7-98-3950
2/98-2075	4/99-4070
2/99-2135	4/00-4190
1-7-98-4070	13/11/00-4310/-(Sy)
2/99-4190	
2/00-4310	4/01-4430/-
13.11.2000-4430 (SY)	
2/01 - 4550	
2/02-4700	4/02-4550
2/03-4850	4/03-4700
1-7-03 7200	17-03-7015
2/04-7385	4/04-7200
2/05-7570	4/05-7385
2/06-7770	4/06-7570

<u>Excess Payment:</u>			
Pay: 2/80 to	3/81	290-238-52X14m	728
4/81 to	1/82	@5X10M	50
2/82 to	3/82	@5X2m	10
4/82 to	1/83	@5X10in	50
2/83 to	3/83	@5X2m	10
4/83 to	1/84	@5X10m	50
2/84 to.	3/84	@5X2m	10
4/84 to	1/85	@5X10m	50
2/85 to	3/85	@5X2m	10
4/85 to	1/86	@5X10m	50
2/86 to	3/86	@5X2m	10
4/86 to	6/86	@5X3m	15
2/87 to	3/87	@15X2m	30
2/88 to	3/88	@15X2m	30
2/89 to	3/89	@15X2m	30
2/90 to	3/90	@35X2m	70
4/90 to	1/91	@15X10m	150
2/91 io	3/91	@40X2m	80
4/91 to	1/92	@20X10m	200
2/92 to	3/92	@40X2m	80

4/92 to	10/92	@20X7m	140
4/93 to	1 /94	@40X10m	400
2/94 to	3/94	@90X2m	180
4/94 to	1/95	50X10m	500
2/95 to	3/95	100X2m	200
4/95 to	1/96	50X10m	500
2/96 to	3/96	100X2m	200
4/96 to	1/97	50X10m	500
2/97 to	3/97	100X2m	200
4/97 to	1/98	50X10m	500
2/98 to	3/98	10X2m	200
4/98 to	1/99	50 X 10m	500
2/99 to	3/99	110X2m	220
4/99 to	1/00	120X10m	1200
2/00 to	3/00	240X2m	480
4/00 to	1/01	120X10m	1200
2/01 to	3/01	240X2m	480
4/01 to	1/02	120X10m	1200
2/02 to	3/02	270X2m	540
4/02 to	1/03	150X10m	1500
2/03 to	3/03	300X2m	600
4/03 to	1/04	150X10m	1500
2/04 to	3/04	300X2m	600
4/04 to	1/05	150X10m	1500
2/05 to	3/05	300X2m	600
4/05 to	1/06	185X10m	1850
2/06 to	3/06	385X2m	770
4/06 to	12/06	200X9m	1800
			21773/-

**HRA @ 10 % of Rs. 21773/- = 2177/-**

**DA:**

2/87 to	3/87	30X8%	2
2/88 to	3/88	30X18%	5
2/89 to	3/89	30X29%	9
2/90 to	3/90	35X38%	13
4/90 to	6/90	45X38%	17
7/90 to	12/90	90X43%	39
1/91 to	6/91	155X51%	79

7/91 to	12/91	120X60%	72
1/92 to	6/92	160X71%	42
7/92 to	10/92	80X83%	66
4/93 to	6/93	120X4.95%	6
7/93 [o	12/93	240X7.7%	[8
1/94 to	6/94	370X11.55%	43
7/94 to	12/94	300X 17.05%	51
1/95 to	6/95	400X23.10%	92
7/95 to	12/95	300X29.15%	87
i-96 Lo	6/96	400X35.75%	143
7/96 to	12/96	300X41.8%	125
1/97 to	6/97	400X47.85%	191
7/97 to	12/97	300X54.45%	163
1/98 lo	6/98	400X58.85%	235
7/98 to	12/98	300X66%	198
1/99 to	3/99	270X79.75%	215
4/99 to	6/99	360X8.10%	29
7/99 to	12/99	720X12.27%	88
1/00 to	6/00	960X13.088%	126
7/00 to	12/00	720X15.542%	112
1/01 to	6/01	960X17.178%	165
7/01 to	12/01	120X18.814%	135
1/02 to	6/02	1110X22.086%	245
7/02 to	12/02	900X24.54%	221
1/03 to	6/03	900X26.994%	243
7/03 to	12/03	900X30.266%	272
1/04 to	6/04	900X31.902%	287
7/04 to	12/04	900X34.356%	309
1/05 to	3/05	450X36.81%	166
4/05 to	6/05	555X7.536%	42
7/05 to	12/05	1110X11.304%	125
1/06 to	12/06	2755X14.13%	389
			4864/-

### ABSTRACT

Pay -	21773
DA -	4864
HRA -	2177
Total:	28,814/-

*(Para No.25 of Audit Report on the accounts of Gram Panchayat, ZPP, Vizianagaram Dist )*

#### **15.2 EXECUTIVE ENGINEER (P.R) – VIKARABAD – RANGA REDDY DISTRICT.**

##### **EXCESS PAYMENT MADE TO CONTRACTOR TOWARDS CONSTRUCTION OF S.C.COMMUNITY HALL -NEEDS RECOVERY - Rs.23,978/-**

Durng the course of audit, it was noticed that an amount of Rs.96,889/- was drawn and paid vide Vr.No.23 dt: 7.04.2005. to Sn.M.Narotham Reddy, Contractor, towards construction of S.C.Community Hall, at Nagaram (V) Dharoor Mandal under 15% E.M.F Grants. As verified from the measurements recorded at page No.43 of M.B 988/BH/02 excess quantity with wrong calculations were madeand consequently excess amount was allowed to the Contractor as detailed below which would need to be recovered from the person or persons responsible.

- (a) Item Brick Masanory in (I:6) CM using 2<sup>nd</sup> class Bricks. Quantity was recorded at Page (43) of MB: 988/BH/02 for 26.69 CM, instead of 21.69 CM in MB as shown bellow:

IX1X7.8OX0.25X1.55	2.78 CM (Correct)
Shown as 1X1X7.8OX0.25X1.55	7.78 CM (Wrong)
Differeance =	5.00 CM Excess

Due to erroneous calculation, amount was paid for the excess quantity of CM at the rate of Rs.1624.25/CM for Rs.8511/- as shown below.

Excess Quantity	Rate/CM	Rs.
5.00 CM	Rs.1684.25	Rs.8,121
	ADD:4.80% TP	Rs. 390
	Excess paid	Rs.8,511

- (b) As per the approved estimate for the above items of work i.e.. Brick Masane) in CM (1:6) 2nd class Bricks and proposed to deductions for Windows. Columnes. Lintals, Beams and Bed Blocks etc for the quantity for 8 5/C.ti.M Bui in MB the quantity for 8.5/CUM was not deducted, due to which the payment was made lor the deduction portion also caused excess payment made.

8.15 Cum X Rs. 1624-25 Rs. 13.238

Add 4.80% TP Rs. 635

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Rs. 13,873  
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(c) Item plastering with CM (1:5) Sponge finish thick for 1 & 2 coat m (1:3) needs to be allowed after deduction of 23.40 CM qty for Doors & Windows etc. But the same quantity was not deducted in Page No.45 of MB: 988/BH/02, consequently resulting excess payments.

	QTY	RATE	AMOUNT Rs.
Qty : Measured & Paid	199.75	Rs. 649=95	12,982
Qty : Eligible	176.35	Rs. 649=95	11,461
Excess	23.40	Rs.649-95	1,521
		Add: @4.80%	73
			<b>Rs. 1,594</b>

**Abstract**

a) Rs. 8,511 - 00

b) Rs. 13,873 - 00

c) Rs. 1.594 - 00

**Total EXCESS PAID--- Rs. 23.978 - 00**

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(Para .No, 14 of Audit Report on the accounts of EE)PR)Vikarabad,R.R. Dist )

**15.3 ZILLA PRAJA PARISHAD – CHITTOOR – CHITTOOR DISTRICT  
CELL PHONE -CELL PHONES CHARGES – EXCEEDING  
CEILING LIMIT OF RS.750/PM – EXCESS PAYMENT  
NEEDS RECOVERYRs.22,533/-**

Govt. have allowed cell phone facility to the following staff of ZP duly fixing maximum limit of cell phones charges at Rs.750/- pm vide. Memo. No.11136/CPR&REJ3/2003 Dt. 12.1.2004 of the Commissioner of (PR&RE) AP., Hyderabad and any amount beyond the above limit would need to be borne by the officers concerned.

But in the following cases, the above maximum limit was not observed and full amount of cell phone charges was paid from the General Fund of ZPP, Chittoor which is contrary to the instructions issued. Thus the excess amount paid from the General funds would need to be recovered from the individuals noted against.

Sl.NO.	Vr.No.& date	Name of the officers	Actual paid	Excess paid
1	47/4-05	CEO	2294	1544
	47/4-05	Dv.CEO	931	181
2	77/3-05	CEO	2526	1776
	77/3-05	Dv.CEO	1261	511
3	131/6-05	CEO	3336	2586
	131/6-05	Dv.CEO	1871	1121
4	158/7-05	CEO	2248	1498
	158/7-05	Dv.CEO	1587	837
5	229/9-05	CEO	1901	1151
	229/9-05	Dv.CEO	1560	810
6	241/9-05	CEO	2422	1672
	241/9-05	Dv.CEO	1470	720
7	300/10-05	CEO	1577	827
	300/10-05	Dv.CEO	1369	619
8	345/11-05	CEO	1821	1071
	345/11-05	Dv.CEO	1139	389
9	407/12-05	CEO	1795	1045
	407/12-05	Dv.CEO	1163	413
10	438/1-06	CEO	2294	1544
	438/1-06	Dv.CEO	1107	357
11	477/2-06	CEO	2174	1424
	477/2-06	Dv.CEO	1187	437
		<b>Total</b>		<b>22,533</b>

The executive authority who were supposed to adhere to Govt.instryctions have failed to observe even whenthey ase applied to them.

(ParaNo.8(5) of Audit Report on the accounts, ZPP, Chittoor Dist)

**15.3.1 ZILLA PRAJA PARISHAD –VIZIANAGARAM – VIZIANAGARAM DISTRICT**  
**EXCESS & INADMISSIBLE PAYMENTS - T.O.T / V.A.T NOT RECOVERED RESULTANT EXCESS PAYMENT - NEEDS RECOVERY RS.19,860/-:**

During the course of audit of work bills, it was noticed that in certain estimates though provision towards V.A.T / T.O.T was made, the same was not deducted from the bills while making payments which was irregular and as a consequent of it excess payments were made. In certain cases, the V.A.T /T.O.T were short recovered from the bills, without observing the actual amount charged to the Estimate. Therefore the excess payments made as detailed institutions wise would need to be recovered.

Sl.No.	Name of the Work	Item of Work	Work executed	Since not recovered excess amount paid Rs.
<b>SUB - DIVISION, KURUPAM</b>				
1	Laying of CC Road from Anjanaya Temple to Naidu Street	V.A.T added @4% but not recovered	50000	2000

2	Laying of CC Road at Pedakudama	V.A.T added @4% but not recovered	49996	2000
3	Laying of CC Road from R & B road to ZP High School, jivvammavalasa	V.A.T added @4% but not recovered	50000	2000
4	Laying of CC Road From R & B road to S.Appala Naidu House at Jogula	V.A.T added @4% but not recovered	49999	2000
<b>SUB - DIVISION, BADANGI</b>				
1	Construction of CC Road and drain at main street in SC Colony at H.Paltheru	V.A.T added @4% but not recovered	98237	3929
<b>SUB-DIVISION, BOBBILI</b>				
1	Construction of incomplete Zilla Parishad High School, building at Seethanagaram	V.A.T added @4% but not recovered	198281	7931
			Total:	19860

(Para No. 11 (a) of Audit Report on the acvcounts of ZPP Vizianagaram district)

**15.3.2 ZILLA PRAJA PARISHAD – ELURU – WEST GODAVARI DISTRICT**  
**EXCESS AMOUNT INCURRED TOWARDS CELL PHONE CHARGES - NEEDS RECOVERY– Rs-19,547.93.**

According to the instructions issued in Memo.No.11136/CPR&RE/J3/2003 dt 12-1-2004 of the Commissioner of Panchayat Raj, a limit of 750/- has been imposed on the cell phones provided to ZP Chir person,CEO/Dy.CEO/AO/MPDO etc and it was also instructed that the amount beyond the above limit has to be borne by the individuals concerned.But in the following cases, this rule was not observed by the above persons and excess amounts beyond Rs.750/- pm were paid towards cell phone charges during the year 2005-2006 as detailed below. The entire amount incurred in excess needs to be recovered.

Sl. No.	Vr.No.& Date	Particulars	Amount to be incurred as per Govt. orders (Rs)	Actually incurred (Rs)	Excess payment (Rs)
1	i.190/6/05	Chairman cell 9849903311	750.00	1730.68	980.68
	-	C.E.O. cell 9849903300	750.00	2467.90	1717.90

		Dy C.E.O. C ell 9849903299	750.00	956.57	206.57
		C.C.to C.E.O cell 9849903320	750.00	1405.65	655.65
2	292/7/05	Chairman cell 9849903311	750.00	] 461.81	<b>711.81</b>
		C.E.O.cell 9849903300	750.00	2287.21	3 537.21
		C.C.to C.E.O. cell 9849903320	750.00	1673.97	923.97
3	394/8/05	Chairman cell 9849903311	750.00	1546.11	796.11
		C.E.O.Cell 9849903300	750.00	2850.27	2100.27
		Dv.C.E.O. cell 9849903299	750.00	899.22	149,22
		CC CEO 9849903320	750.00	1021.27	271.57
4	477/15 9-05'	Chairman cell 984990331	750.00	1504.23	784.23
		C.E.O cell 984990330	750.00	3671.85	2921.S3
5	656/15 12-05	Chairman cell 984990331	750.00	1531.76	781.76
		CE.O cell 984990330	750.00	3153.92	2403.92
		CC to CEO cell 984990332	750.00	1264.03	7 514.03
	919/3/06	Chairman cell 984990331	750.00	1119.65	369.65
		CE.O. cell 984990330	750.00	2501.53	1751.53
			<b>13500.00</b>	<b>33047.93</b>	<b>19547.93</b>

(Para No.50 of Audit Report on the accounts of ZPP Eluru, West Godavari District.)



**15.3.3 ZILLA PRAJA PARISHAD-SRIKAKULAM – SRIKAKULAM DISTRICT**

**PAY FIXATION OF KUM.D.CHINNAMMADU, JUNIOR ASSISTANT, HIGH SCHOOL CHEFAR IN R.P.S.99 – IRREGULAR EXCESS PAYMENT - NEEDS RECOVERY–Rs.10,389/-**

As verified from the Service Register of Kum.D.Chinnammadu Junior Assistant .High School, Chefar , it was noticed that her pay was fixed @ Rs.3370/- instead Rs.3290- in the Time Scale of Rs.3290-6550 on the Date of Appointment i.e., 23-7-99 i.e., the minimum of the Time scale which was irregular. The subsequent increments were also sanctioned hereby on the pay fixed a@ Rs.3370/- on 23.7.99. Therefore the excess payment due to revision of her pay as detailed below amounting to Rs. 10,3 89/- would need to be recovered and remitted to Education Funds.

**Rs**

Date	Pay Fixed.	Admissible.
23.7.99	3370/-	3290/-
1-7-2000	3450/-	3370/-
1-7-2001	3550/-	3450/-
1-7-2002	3650/-	3550/-
1-7-2003	3750/-	3650/-
1-7-2004	3850/-	3750/-
1-7-2005	3950/-	3850/-

Consequently the pay fixation in RSP'2005 is to be revised and excess amount to be recovered is shown as follows.

Period	Admissible				Already drawn				Diffx months	Exess
	Pay	D.A	H.R.A	TOTAL	Pay	D.A	H.R.A	TOTAL		
23.7.99 to 31.7.99@ 3290/-	955	17	96	1169	978	120	98	1196	28x1	28
1.8.99 to 31.12.99 DA12.271%	3290	404	329	4023	3370	413	337	4120	97x5	485
1.1.2000 to 30.6.2000 DA 13.088%	3290	431	329	4050	3370	441	337	4148	98x6	588
1.7.2000to 31.12.2000 13.088%	3370	524	337	4231	3450	536	345	4331	100x6	600

1.7.2000to 31.12.2000DA 15.542%	3370	524	337	4231	3450	536	345	4331	100x6	600
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1.1.2001 to 30.6.2001 DA 17.178%	3370.	579	337	4286	3450	593	345	4388	102x6	612
1.7.2001 to 31.12.2001 DA 18.814%	3450	649	345	4444	3550	668	355	4573	129x6	774
1.2.2002 to 30.6.02 DA 22.086%	3450	762	345	4557	3550	784	355	4689	132x6	792
1.7.2002 to 31.12.2002 DA 24.54%	3550	871	355	4776	3650	896	365	4911	135x6	810
1.1.2003 to 30.6.03 DA 26.994%	3550	958	355	4863	3650	985	365	5000	137x6	822
7.2.2003 to 31.12.2003 DA 30.266%	3650	1005	365	5120	3750	1135	375	5260	140x6	840
1.1.2004 to 30.6.04 DA 31.902%	3650	1164	365	5179	3750	1196	375	5321	142x6	852
1.7.2004 to 31.12.2004 DA 34.356%	3750	1288	375	5413	3850	1322	385	5557	144x6	864
1.1.2005 to 28.2.05 DA 36.81%	3750	1380	375	5505	3850	1417	385	5652	147x2	294
1.3.2005 to 30.6.05 DA 36.81%	3850	1417	385	IR 327 Total 5979	3950	1454	395	IR 336 Total 6135	156x4	624
2.1.2005 to 31.3.06 DA 36.81% 1.8.8.5%	3850	1417	385	IR 327 Total 5979	3950	1454	395	IR 336 Total 6135	156x9	1404
<b>TOTAL:</b>									<b>10,389</b>	

(Para No.8 of Audit Report on the accounts of ZPP, Srikakulam District.)

**15.3.4 ZILLA PRAJA PARISHAD – KURNOOL– KURNOOL DISTRICT**  
**(a) EXPENDITURE – AMOUNT PAID TO THE E.O SRISAILA DEVASTANAM – SRISAILAM TOWARDS WATER TAX FOR ZP GUEST HOUSE AT SRISAILAM – EXCESS PAYMENT MADE – NEEDS RECOVERY– Rs.8,820/-**

An amount of Rs.21,420/- was drawn in Vr.No.749/7.1.06 and paid to the E.O Srisaila Devasthanam, Srisailam towards water tax for the period from 7/04 to 11/05 vide Roc.No.A2/3827/05, dt.21.12.2005 of the CEO, ZP, Kurnool for the water supplied to the ZP guest house at Srisailam.

But as verified,during the previous year also in Vr.No.882/2.05 an amount of Rs.23940/-was drawn and paid to the E.O. srisaila Devasthanam, Srisailam for the same purpose for the period from 7/03 to 1/05. As such the water tax paid for the period from 7/04 to 1/05 i.e. for 7 months in Vr.No.749/7.1.06 was covered in Vr.No.882/2/05. Therefore the excess payment as a consequence of double payment amounting to Rs.8820/-(i.e. Rs.1260x7m ) as detailed below, would need to be recovered from the person or persons responsible and credited to ZP General funds under intimation to audit.

<b>Vr.No.&amp; Dt</b>	<b>Particulars</b>	<b>Period</b>	<b>Amount</b>
749/7.1.06	water tax to ZP Guest House in Srisailam	7/04 to 11/05	21420/-
882/2.05	-do--	7/03 to 1/05	23940/-

*(Para No.32 of Audit Report on the accounts of ZPP, Kurnool District.)*

**(b) PURCHASE OF UNIFORM CLOTHES TO CLASS IV EMPLOYEES CASH DISCOUNT 20% DEDUCTED INSTEAD OF 25% .**

An amount of Rs.1 16832/- was drawn in Vr.No.366/15-9-2005 and paid to Thungabhardra, Apco Handloom house, Abdulla khan Estate of Kurnool towards supply of 309 sarees as per the agreement entered between the ZP Kurnool and A.P.S.H.W.C.S, Kurnool.

While making payment a cash discount of 25% should have been availed but the extent of 20% only was availed and as a consequent of which an amount of Rs. 7302/- was paid in excess for the difference of discount of 5% which would need to be recovered.

*(Para No.29 of Audit Report on the accounts of ZPP,Kurnool District.)*

**15.3.5 ZILLA PRAJA PARISHAD – KADAPA – KADAPA DISTRICT**  
**ESTABSHMENT-SECONDARYEPUCATION–**  
**SWARANLATHA JA, ZPHS, SAMBEPALLI– CONVEYANCE**  
**ALLOWANCE ALLOWED FOR SINGLE EYE BLINDNESS-**  
**IRREGULAR NEEDS DISCONTINUANCE AND RECOVERY -**  
**RS.3600/-**

During the course of verification of the Service Register of K.Swarnalatha, JA ZPHS, Sambepalli, it was observed the conveyance allowance was paid for the period from 1-4-2005 to 31-3-2006 even for having blindness in single eye which was irregular as Payment of conveyance allowance to the persons with single eye blindness is not admissible as per GO.Ms.No.262 F&P(Fin wing TA) dept, dt.25.8.1980 read with Govt.Memo. GO.Ms.No.42727/1052/Admn.II/Finance/83, dt.7.2.1984 and Go.Ms.No.68072/Estt/V/85-2 PR dt.6.9.85. Thus the amount of Rs.3600/- paid as conveyance allowance would need to be recovered.  
*(ParaNo.9(l) of Audit Report on the accounts of ZPP,Kadapa, Kadapa District.)*

**CELL PHONE PROVIDED TO CC TO C E O, ZP CHITTOOR NEEDS**  
**RECOVERY– Rs.3174.92**

While verifying Telephone bills in audit it was noticed that the cell phone bearing No.9849900062 has provided to CC to CEO, ZP, Chittoor and monthly cell phone charges were also paid as detailed below.

But as per Memo.No.III36/CPR & RE/ J3/03, dt. 12.1.2004 of the Commissioner of PR, AP, Hyderabad, the cadre like CC to CEO, ZP, was not included in the category-III and as such they are not eligible for such provision. The expenditure incurred is irregular and recoverable.

<b>Vr.No.&amp; date</b>	<b>Amount</b>
345/11-05	708.60
407/12-05	646.88
438/1-06	862.87
477/02-06	747.14
529/3-06	210.03
Total	3174.92

*(ParaNo.8(4) of Audit Report on the accounts of ZPP, Chittoor, Chitotor District.)*

**15.3.6 ZILLA PARISHAD – KADAPA – KADAPA DISTRICT**  
**ESTABLISHMENT- CONVEYANCE ALLOWANCE TO**  
**BLIND AND PHYSICALLY HANICAPPED EMPLOYEES –**  
**DRAWAL OF ALLOWANCE DURING THE LEAVE**  
**AND TERMINAL HOLIDAYS IRREGULAR – EXCESS**  
**PAYMENT – NEEDS RECOVERY– Rs.3,005/-**

According to the instructions issued in GO.Ms.No.226, F&P, dt.5.9.81 as amended FR-I 183-3 F&P dt.24.12.83 the conveyance allowance is not admissible

to the handicapped employees like blind and orthopedic ally handicapped during leave of any kind of vacation or terminal holidays. But contrarily the following employees were paid PHC allowance during the vacation period which is irregular and as such the amount of Rs.3005/- paid is recoverable.

Sl.No.	Vr.No.& date	Name of the Employee	Period	PHC drawn P/M	Amount drawn in excess
1	5/05	Sri.Venkata raju, RA, ZPHS, Lavanur	25.4.05 to 30.4.05,	400	80-00
2	38/5-05,68 & 132/7-05	Sri.MD.Ibrahim RA, ZPHS, N.Kothalapalli	25.4.05 to 30.4.05,1.5.05 to 11.6.05	400	627-00
3	4/21.5.05,55/8.06.0 5, 116/2.7.05	Sri.S.Abdul Munaf, RA, ZPHS, Rayachoty	25.4.05 to 30.4.05,1.5.05 to 11.6.05	300	450-00
4	24/21.5.05,85/8.6.05	E.Surendra Babu, JA, J.Uthanna, ZPHS, Rayachoty	25.4.05 to 31.5.05	400	960-00
5	31/6-05 &63/7-05	P.Giribabu, RA, ZPHS, B.Malluru	1.5.05 to 11.6.05	300	41-00
6	32/21.5.05	Y.Sudarshana Reddy, RA, Kothuru	25.4.05 to 30.4.05	300	63-00
7	42/21.5.05 157/2.7.05 158/2.7.05	Sri.M.Obaiah, NWM ZPHS, LR, Palli.	25.4.05 to 11.6.05	265	415-00
			Total		3005-00

(Para No.9 of Audit Report on the accounts of ZPP, Kadapa, Kadapa District.)

### **13.3.7 ZILLA PRAJA PARISHAD – WARANGAL – WARANGAL DISTRICT**

#### **RPS2005-PAY FIXATION ARREARS OF SRI.SK.MOULANA, ATTENDER, Z.P.S.S, CHALVAI WHICH INCLUDED SPECIAL COMPENSATORY ALLOWANCE – NOT ADMISSIBLE-NEEDS RECOVERY– Rs.2,065/-**

During the course of audit it was noticed that an amount of Rs.6135/- was drawn in Vr.No.5149 dt 29-3-2006 and paid to Sri.Sk.Moulana, Attender,ZPSS Chalvai, Warangal District towards Pay Fixation Arrears in RPS 2005 vide

Progs.No.Rc.No.B10/ 3797, Dt. 12.1.2006 of Dy.C.E.O.ZP, Warangal. The pay of the above individual was fixed @ Rs.6505/- as on 01.07.2003 in the Revised Pay Scale of 4260-9520 and monetary benefit was allowed w.e.f.01.04.2005 and the arrears from 01.04.2005 to 31.07.2005 were credited to PF account and from 01.08.2005 paid in cash.

As verified the claim it was observed that the above individual was claimed Rs.295/-PM towards SCA allowance for the period from October'2003 notionally and paid in cash from 01.08.2005 which was irregular as the payment of SCA was not recommended by the PRC initially and the Government after the recommendations of the One Man Committee issued orders vide G.O.Ms.No.6 Fin(TA) Dept. dt 12-01-2007 for payment of SCA and as such the orders which come into force w.e.f.12-01-2007 only.

Therefore the SCA claimed by the individual @ Rs.295/- pm w.e.f.1.8.2005 to February'2006 (i.e. 7 months) amounting to Rs.2065/- excess and recoverable. Further amount of Special Compensatory Allowance paid from 03/2006 till date also need to be worked out and recovered.

(ParaNo.5(6)of Audit Report on the accounts of ZPP, Warangal, Warangal District.)

### **15.3.8 ZILLA PRAJA PARISHAD – MAHABOOB NAGAR – MAHABOOB NAGAR DISTRICT**

#### **AMOUNT DRAWN AND PAID TO THE EMPLOYEES TOWARDS ARREARS CONDONING THE GAP PERIODS IN SERVICES - IRREGULAR - NEEDS RECOVERY - Rs. 1,29,224/-**

An amount of Rs. 1,29,224=00 was drawn on the following vouchers and paid to the employees towards arrears on account of condonation of gap period and regulation of pay in the cadre of Junior Assistant, Senior Assistant and Supdt. vide Progs.No.A2/1 106/2005 dt.30.3.2005 of CEO,ZP, Mahabubnagar and pay fixation was done by the MPDO, Mandal Parishad, Maddoor vide Progs.No.B/10/2005, dt.15.4.2005 as shown below.

<b>Sl.No. STO.T.No &amp;DT</b>	<b>Name of the Employee</b>	<b>Gap period which condoned</b>	<b>Period arrear paid</b>	<b>Amount paid</b>
1. 171300168 08-07-2005	1. .Kodanda Ramulu Supdt.	1)1.9.79 to 21.12.79 (3 months 21dyas) 2) 1.4.80 to 28.5.80 (1 month 28days) 3) 1.11.81 to 31.12.81 ( 2 months)	4/79 to 5/05	75,114/-

2. 173001769 08-07-2005	1.Laxmaiah Sr.Asst. MPDO,MP Maddoor	1) 1.6.79 to 3.6.79 (3 days) 2) 1.9.79 to 20.12.79 (3 months 2 days) 3) 1.4.80 to 3.6.80 (2 months 3 days) 4) 1.11.81 to 31.12.81 (2 months)	4/79 to 5/05	54110/-
		<b>Total</b>		<b>Rs.1,29,224/-</b>

On verification of the Service Registers of the individuals the following omissions were noticed in audit.

The gap period in Service fallen after issue of the GO.Ms.No. 1002, dt.29.11.1967 and GO.Ms.No.148, dt.21.3.68. The employees who are retrenched prior to issue of the above GO's are only eligible for the benefit given by the Government in the said GO's. There fore, the orders issued in the above G.Os will not be applicable to the above employees. Hence issuing of proceedings condoning the gap period and regularization of Services of the individuals and allowing the increments for the gap period by the Chief Executive Officer, ZP, Mahabubnagar vide Progs.No.A2/1 106/2005, dt.30.3.2005 was not in order. The above (2) paid vouchers are also not produced to audit for further verification.

Therefore the arrears of Rs. 1,29,224/- paid to the individuals by condoning the gap periods of service of the individuals is irregular and inadmissible.

Immediate action would need to be taken for recovery of the amount of Rs.129224/- paid towards arrears for besides re-fixing their pays. Further the payment made to the individuals from 6/2005 to till date of regulation would need to be recovered.

(Para No. 15of Audit Report on the accounts of ZPP, Mahaboobnagar, Mahaboobnagar District.)

#### **15.4 MANDAL PRAJA PARISHAD – V.MADUGULA – VISAKHAPATNAM DISTRICT**

##### **REFUND OF TENDER SCHEDULE COST – IRREGULAR – NEEDS RECOVERY – Rs.41,760/-**

1. Vr.No.57/dt.9/05 Rs.37560/-
2. Vr.No.58/dt.9/05 Rs. 4200/-

During the course of audit, it is noticed that the following Tender Schedule Cost refundable to the Vr.No's detailed below vide Progs.Roc.No.200/ 2005/AI/ dt.15.9.2005 of M.P.D.O, MP, V.Madugula. The C.W.C tender publication was issued in the daily circulated news papers " The condition was noted in the CWC tender " the cost of Tender Schedule is not refundable under any circumstances " .But the tender schedules cost amount was refunded is highly irregular and therefore immediate action would need to be taken to recover the amount from the person or persons responsible.

	<b>Challan &amp; date</b>	<b>Refund Vr.No.57/dt.9/05</b>
1. K.Srirama Murthy M.Kothapalem	2816/5.9.05	2400/-
	2818/5.9.05	500/-
		2900/-
2. D.Rama Krishna, Venkatapalem	2770/5.9.05	<b>2100/-</b>
	2772/5.9.05	1000/-
3.R.Vekataramana, V.V.Agraharam	2771/5.9.05	500/-
	2804/5.6.05	200/-
		3600/-
4. D.Jagannadham, Kinthali	2803/5.9.05	<b>1500/-</b>
	2792/5.9.05	3530/-
		1700/-
5.Y.Seetharam, Dibbasu	2794/5.9.05	1000/-
	2796/5.9.05	300/-
		4830/-
6.Ch.V.N.Murly, M.Koduru	2786/5.9.05	3330/-
	2788/5.9.05	<b>1000/-</b>
7.M.Kondababu,M.Kalipadu	2790/5.9.05	500/-
		4830A
8.Ch.Mod ugula	2765/5.9.05	500/-
9.T.Satya narayana, Bylapudi		
10.Ch,AppalaNaidu, Appalrajapuram	2788/5.9.05	3700/-
11.Krishna Arjuna, Madugula	2790/5.9.05	
		4200/-
	2780/5.9.05	<b>1500/-</b>
		1500/-
	<b>C/F</b>	<b>23560/-</b>

(Para No. 14 of Audit Report),

**15.4.1 MANDAL PRAJA PARISHAD – NALLAJERLA – WEST GODAVARI DISTRICT**

**SHORT DEDUCTION OF INCOME TAX FROM WORK BILLS – CONSEQUENTIAL EXCESS PAYMENT NEEDS RECOVERY – Rs.22,137/-**

On verification of following work bills it was noticed that the income tax was worked out duly deducting the rice component on total value of work done instead of total value of work done as a consequent of which income tax was



short deducted as noted below. The excess payment thus made would need to be recovered from the person or persons responsible.

<b>Rs.</b>					
<b>SLNO.</b>	<b>Name of the work</b>	<b>Total value of work done</b>	<b>Amount to be deducted</b>	<b>Already deducted</b>	<b>Short deducted</b>
1	2	3	4	5	6
1	Improvements to internal Roads in	199801	4475	2316	2159
2	Construction of compound wall at Nalljarla	95916	2148	637	1511
3	Providing of CC Road in Harijanawada	199839	4476	2264	2212
4	Providing CC Road from G.Achyutarama rao, House	99956	2239	1160	1079
5	Providing of steps to yerra kaluva CC road in SC locality	149756	3354	1689	1665
6	Providing of CC road from Ramalayam to Koyyalamudi Narayana House	100000	2240	1176	1064
7	Providing Hand pump at sitaramapuram	4873	109	121	+12
8	Improvements to the road from Ambedkar statue to community Hall	149149	3341	704	2637
9	Providing internal CC roads	99288	2240	1086	1154
10	Gravelling road from Krishayagudem H/o Pothavaram	200000	4480	2021	2459
11	Providing internal CC road in SC area	100000	2240	1124	1116
12	Providing Helical stair case to OHSR	92844	2079	1016	1063
13	Providing CC road	79000	1769	1194	575
14	Providing Helical stair case to OHSR Kamatagunta	73923	1655	1073	582

15	Improvements to the road from B.Ramamurthy House to Surraju House	98429	2182	1077	1105
16	Providing Hand bore near Anjaneyaswamy Temple	58557	1311	970	341
17	Providing Helical stair case to OHSR ar pothavaram	97192	2177	1162	1015
		Women Welfare Fund			
2	Gravelling the link road from Avapadu to Nallajerla	19920	446	183	263
	CC 2-- and final bill construction of Anganwadi building	18825	421	296	125
					22,137

(Para No. 17 of Audit Report on the accounts of M.P. Nallajarla, West Godavari district.)

**15.4.2 MANDAL PRAJA PARISHAD – G.MADUGULA – VISAKHAPATNAM DISTRICT**  
**WORKS – ERRONEOUS CALCULATION ON CERTAIN ITEMS – CONSEQUENTIAL EXCESS PAYMENT – NEEDS RECOVERY**  
**Rs.18,654/-**

An amount of Rs.40,043/- (net amount) was drawn in Vr.No.28 dt.29-4-2005 and paid to the contractor Sri.U.China Rao,V.L.C.of Chittimattla for the work " Completion of incomplete compound wall and levelling site inb the office compound of MPDO,G.Madugula"which was taken up with an estimate cost of Rs.2.00 Lakh and whose measurements were recorded in MB.No.523.A/RWS/ VSP.The details of the CC III and final bill of the above work bill were as follows.

	<b>Paid</b>		<b>To be Paid</b>
Gross	146637/-	Actual total of till to be paid	149343/-
Previous Payment	(-) 101387/-	Add ps (+)	4230/-
	<u>45250/-</u>	Add T&P (+)	1410/-
Recoveries	(-) 5207/-		<u>154983/-</u>
Net Paid	<u>40043/-</u>	Deduct pre. Payment	(-) 101387/-
		Recoveriesto be paid	(-) 5207/-
			<u>48387/-</u>
		Paid	40043/-
		Diff. to be paid	<u>8346/-</u>

Thus an amount of Rs.8346/- becomes due to be paid to the contractor. But as verified from item no.5 of the said work bill it was observed that as a result of erroneous calculations, an amount of Rs.41913/- was arrived instead of Rs.14913/- with a difference of Rs.27000/- as follows.

Item -5	Amount calculated and paid			Amount to be calculated and paid		
	Qty	Rate	Amount	Qty	Rate	Amount
Plasting in C.M (1:5) 20 MM thick including cost of estimates and conveyance of all	174.71	$\frac{853.63}{10\text{cm}}$	= 41913/-	174.71	853.64	= 14913/-

	Rs.
Amount Paid	41913/-
To be Paid	14913/-
	-----
diff. To be recovered	27000/-
diff. To be adjusted as explained above	8346/-
	-----
	Rs.18654/-
	-----

Thus an amount of rs.14913/- was actually to be paid instead of Rs.41913/- resulting a difference of rs.27000/-. Even if the amount of Rs.8346/- as shown above is adjusted against the above differential amount of Rs.27000/- still an amount of Rs.18654 was found to be paid in excess.

The excess amount of Rs.18654/- which was paid as a consequent to erroneous calculation would need to be recovered.

Lack of proper checks either by the executive authority or the engineering authority even while making final payments resulted in making of excess payments.

*(Para No. 22 of Audit Report on the accounts of MP, G.Madugula, Visakapattanam District.)*

**13.4.3 MANDAL PRAJA PARISHAD – GUNDALA – NALGONDA DISTRICT**  
**ACDP WORKS – ROAD FORMATION FROM VASTAKONDUR TO CHINA PADISHALA – SEIGNIORAGE CHARGES SHOWN BUT NOT DEDUCTED –IRREGULAR – Rs.13,520/-.**

An amount of Rs.36,400/- was drawn through voucher No.6/30-6-2006 and paid to A.E. towards the work "Road from Vastakondur to china padishala" taken

up departmentally with an estimate cost of Rs.2.0 lakhs and the measurements were recorded in M.B.No.A/774/01-02.

On verification of M.Book, it was observed that the seigniorage charges were worked out for Rs. 13,520/- but the same were not deducted at the time of payment which resulted in making of excess payment as detailed below:

**A)Payment made:**

Estimate cost	Rs.2,00,000/-
Total value of work done	1,99,967/-
(-) Advance drawn adjusted	1,60,967/-
	39,967/-
(-) withheld for want of funds	3,567/-
Amount paid Vr.No.6/30-3-06	36,400/-
<b>B)Payment to be Made</b>	
Total value of work done	1,99,967/-
(-)Seigniorage Charges worked out and to be deducted	13,520/-
	1,86,447/-
(-) Advance paid	1,60,000/-
	26,447/-
(-) Withheld amount	3,567/-
Amount to be paid	Rs. 22,880/-
Amount paid	(-) 36,400/-
Excess Paid	Rs. 13, 520/-

Therefore, the excess amount paid due to non deduction of seigniorage charges amounting to Rs. 13520/- would need to be made good from the person or persons responsible and credited to ACDP Funds under intimation to audit.

*(ParaNo.13(a)of Audit Report on the accounts of MP, Gundala, Nalgonda District.)*

**15.4.5 MANDAL PRAJA PARISHAD – KOWTHALA – ADILABAD DISTRICT**

**(a) JEEP HIRING CHARGES - EXCESS EXPENDITURE BOOKED ON JEEP HIRING CHARGES AND EXCESS RATES WERE ALSO ADOPTED -IRREGULAR NEEDS RECOVERY –Rs.13,359/-**

The following amounts were drawn from general fund of Mandal Parishad towards jeep hiring charges during the year under audit.

Sl.No.	Vr.No.& date	Period	Rate	Amount
1	7/04-2005	10.04.05 to 15.4.05 i.e (6) days	671.50/per day including propulsion	4029
2	30/06-2005	15.5.05 to 24.05.05	588.00/perday	5880
3	54/9-2005	23.4.05 to 27.4.05 i.e. (5)	690.00/per day	3450
			<b>Total:</b>	<b>Rs.13,359</b>

Government vide GO.Rt.No. 1599 P.R and R.D (prog.IV) dept. dt.4.11.2003, have permitted to pay jeep Hire- charges from general fund of Mandal Parishad @ 433/- per day including propulsion charges for (10) days in a month i.e., 433x10x12=51960/-per year. But the executive authority of Mandal Parishad booked the expenditure for Rs.65,319/- in excess of the provision, and also adopted excess the rates towards payment of jeep Hire charges as detailed above as a consequent of which excess payment to a tune was resulted which was irregular and recoverable.

(ParaNo.8(i) of Audit Report on the accounts of M.P,Kowthala, Adilabad District.)

**(b) EXCESS PAYMENT – Rs.7691/- TO SRI.B.MALLESH CONTRACTOR TOWARDS RECONSTRUCTION OF SHOPPING COMPLEX- NEEDS RECOVERY.**

An amount of Rs. 1,03,686/- was drawn in Vr.No.72/12-2006 from the general fund of Mandal Parishad and encashed vide Cheque No.136907/12-12-2003 towards payment for the work “Construction of shopping Complex” in front of MPDO Office Kowthala and paid to Sri.B.Mallesha R/o Mogad-daghad S/o Diwakar. The work was administratively sanctioned vide progs.No.M 1/68/2005 dt.23.8.2005 of MP.D.O.Mandal Parishad Kowthala with a estimated cost of Rs.2.00 lakhs.

As verified from the abstract recorded at page no.65 of M.B.No.894/sha/97 an amount of Rs. 1,89,993/- was noted as total value of work done. But as verified from the memo of payment recorded at page no.66, total value of work done was shown as Rs. 1,97,684/- which an amount of Rs.93,998/- was deducted towards the following items and cheque was issued for Rs. 1,03,686/-

Seigniorage charges	-	3998/-
Adjustment of Advance	-	90000/-
Total		<u>93,998/-</u>

It is apparent from the above recordings that an amount of Rs.7,691/- was paid in excess to the individual, which was irregular and recoverable.

Total Value of work done noted in MB page No.65	As per memo of MB vide P.No.66	Excess Paid
1,89,993/-	1,97,684/-	7,691/-

(ParaNo.8(ii) of Audit Report on the accounts of Mp, Kowtala, Adilabad District.)

#### **15.4.6 MANDAL PRAJA PARISHAD – YEMMIGANUR – KURNOOL DISTRICT**

##### **DOUBLE REMITTANCE OF SEIGNORAGE CHARGES – IRREGULAR- NEEDS ADJUSTMENT IN FUTURE REMITTANCES– Rs.7,850/-**

As verified from the entries in cash book it was observed that an amount of Rs.7850/-was recovered towards seigniorage charges in the work bill vide Vr.No. 175/19.10.05. The same amount was drawn in Vr.No. 19/5.5.05 and remitted to the concerned head of account in Ch.No.750/6.5.05. Again the same amount of Rs.7850/- was drawn in Vr.No.242/23.3.06 and remitted along with the other subsequent remittances to the concerned head of account.

Thus there was a made to double remittance to the seigniorage account and as such the amount of Rs.7850/- needs to be adjusted against future remittances.

(Para No. 12 of Audit Report on the accounts of M.P.Yemmiganur, Kurnool District.)

##### **PAYMENT OF DEARNESS ALLOWANCE IN FULL IN THE SUBSIST-ENCE ALLOWANCE TO SRI.V.UDAYSETR ATTENDER- INADMISSIBLE -NEEDS RECOVERY Rs.6,495/-**

An amount of Rs.36,903/- was drawn in Vr.No.4/6-10-2005 and paid to Sri.V.Udayseth,Attender,C.P.S. Sujathanagar towards subsistence allowance for the period from July'2003 to September'2005. The individual was allowed to draw full dearness allowance in the subsistence allowance instead of proportionate D.A required as per FR 53 (i i) (i) (a) which was irregular. The excess amount thus paid amounting to Rs.6,495/- as worked out below would need to be recovered from the person or persons responsible.

Period	Amount of subsistence allowance	DA paid	To be paid	Excess paid
07/03 to 12/03	713	431	216	1290
01/04 to 06'04	713	455	227	1368
07/04 to 12/04	713	490	245	1470
01/05 to 00/05	713	525	262	2367
			<b>Total</b>	<b>Rs.6,495/-</b>

**MANDAL PRAJA PARISHAD – VONTIMITTA – KADAPA  
DISTRICT**

**(a) ESTABLISHMENT - CONTINUANCES - PURCHASE OF  
COMPUTERS - CERTAIN IRREGULARITIES EXCESS DRAWN  
NEEDS RECOVERY**

An amount of Rs.60,060/- was drawn in Cheque No.810557 dt. 13.5.05 through Vr.No.42/5-05 by self cheque towards the cost of computers and other accessories as detailed below.

Printers	-	1 1980/-
UPS	-	9300/-
Svstern	=	33500/-
Total		<u>54780/-</u>

Thus the cheque should have been issued for Rs.54,780/- instead of Rs.60,061/- as a consequent of which excess payment for an amount of Rs.5280/-was resulted which would need to be recovered.

*(Para No.22 of Audit Report on the accounts of M.P,Vontimitta, Kadapa District.)*

**15.4.7 MANDAL PRAJA PARISHAD – PEDABAYALU – VISAKHAPTNAM  
DISTRICT**

**AMOUNT WITHHELD FROM PAYMENT OF WORKS  
AMOUNT - RELEASED IN II AND FINAL BILL -  
CONSEQUENT EXCESS PAYMENT - NEEDS RECOVERY  
RS.5000/-**

1. Vr.No. 105/9.12.2005 (Ist and part bill)
2. Vr.No.120/10.1.2006(II and final bill)

In the above voucher, a total sum of Rs. 1,35,000/- was spent for the execution of work" Repairs U.P School (boys) Building at Pedabayalu, measurements recorded in. MB.No.772-A/p 20 to 42 estimate cost of 1,30,000/- under MP, general funds. The details of payment are as follows.

<b>C I &amp; Part bill</b>		<b>CC II &amp; Final bill</b>	
TVW	118468/-	TVW	124568/-
WH	(-) 5000/-	PS	3737/-
	-----	VAT 4%	4983
	113468/-		-----
PS	3400/-		130000/-
Vat 4%	4538/-	Deduction	121406/-
	-----		-----
	121406/-		8594/-
<b><u>Deduction</u></b>		Released	5000/-
PS	3400/-		-----
Vat	4538/-	W.H.	13594/-
SC	827/-		

Advance 50000/-		<b><u>Deduction</u></b>	
-----	(-) 58765/-	PS (3737-3400)	337/-
58765/-	-----	VAT 4% ( 4983-4538)	445/-
Net Paid	62641/-		(-) 782/-
	-----		-----
			12812/-
			-----

But as verified from the CC II and final bill W.H. amount paid is in excess payment for which the details are as following.

	TVW	124568/-
	PS	3737/-
	VAT	4983/-
		-----
		1,30,000/-
		-----
		135000/-
		-----
		135000/-
		-----
		5000/-
		-----

**Deduction to be made**

1.	CC – I/Part	58765/-
2.	CC – II /Final	782/-
3.	net paid in CC-I part	62641/-
4.	net paid in CC-II final	12812/-
		-----
		135000/-
		-----
		135000/-
		-----
		5000/-
		-----

The excess payment as detailed above amounting to Rs.5000/- would need to be recovered from the person or persons responsible and remitted to MPP funds.

(Para No. 24of Audit Report on the accounts of MP, Pedabayalu, Visakhapattanam District.)

**13.4.8 MANDAL PRAJA PARISHAD – TRIPURARAM – NALGONDA DISTRICT**  
**BASIC PAY IN EXCESS & ALLOWANCES DRAWN -**  
**IRREGULAR -NEEDS RECOVERY - Rs.2,840/-.**

As verified from the S.R and Pay bill register in respect of Smt.Ch.Venkatamma, who is working as Attender at P.S Tripuraram, it was noticed that, she was appointed as Attender vide Prog.No.B4/5481/2005/ZP, Dt:10.02.2005 in the time scale of pay Rs.2550-4550 and she reported to duty on 11-2-2005 F.N at P.S.Tripuraram. She was drawing a pay Rs.4050/- in RSP –2005 with usual allowances in the time scale of pay Rs.3850-8600 w.e.f 11-2-2005 and the annual grade increment was released on 1-2-2006 and her pay was raised from Rs.4050/- to 4150/- in the same scale.

As per GO (P).No.213 Finance (PC-I) Dept, Dt:27.08.2005 RPS 2005, the pay of employees should be fixed at minimum of the time scale of pay assigned to them as per rules for those who were appointed after 1-7-2003. As per the said G.O., the pay of the individual has to be fixed at Rs.3850/- in the time scale of



pay Rs.3850-8600 instead of irregularly fixing at Rs.4050/-. As a result of such irregular pay fixation excess payment for an amount of Rs.2840/- were made to the individual as shown below which would need to be recover besides regulating the pay.

Rs.									
		To be	Drawn..		Already Drawn				Difference
	Pa/	DA	HRA	Total	Pay	DA		Total'	
4/05	3S5t)	' 290 -	481	4621	4050	305	506	-4881	260
5/05	3850	290	48 ~	4621	4050	305		-4681	260
6/0"5	3850	290	481	4621	4050	305	506	4881	26a
7/05	3850	290	481	4621	4050	305	500	4881	260
8/05	3850	290	481	4621	4050	305	506	4881	26,0
9/05	3850	290	481	4621	4050	305	506	4881	200
10/05	3850	290	481	4621	4050	305	506	4881	260
1 i 05	3850	290	481	4621	4050	305	506	4881	260
1 2/05	3850	290	481	4621	4050	305	506	4881	260
1/06	3H5H	290	48	4621	4050	305	506	4881	260
2/0h	3950	298	494	4742	4150	313		49£2	240
-									2840

(Para No. 18 of Audit Report on the accounts of MP, Tripuraram, Nalgonda district.)

**15.4.9 MANDAL PRAJA PARISHAD – DHONE– KURNOOL DISTRICT WORKS-SGRY WORK- QUANTITY TAKEN IN ABSTRACT - EXCESS PAYMENT-Rs.2,544/-**

The work "Providing CC road at T.Gokulapadu "was executed departmentally under SGRY Scheme with an estimate cost of Rs. 1 lakh and the same was recorded in the MB. 5673A from pages 27 to 42 and an amount of Rs.83,427- was drawn and paid for the purpose.

As seen from page 35 of the M.Book the total quantity of V.C.C. 1:1 <sup>1/2</sup> :3 item of work done was recorded as 29.75 cubic metres, but while taking it in to the abstract it was taken as 30.75 cu.m instead of 29.75 cub.mtrs. at page 38 of M.Book which resulted in making of excess payment for the quantity of 1 cubic meter of V.C.C- 1 :1 <sup>1/2</sup>:3 item of work amounting to Rs.2544.-/ at the rate of Rs.2543.90 or Rs.2544 per cu.m.

The amount paid in excess for Rs.2544/- as shown above would need to be recovered from the person or persons and credited to SGRY funds under intimation to audit.

(Para No.99 of Audit Report on the accounts of MP, Dhone, Kurnool District.)

**15.4.10 MANDAL PRAJA PARISHAD – SHAMSHABAD – RANGA REDDY DISTRICT**

**(a) WORKS - CONSTRUCTION OF COMMUNITY HALL AT PALMAKUL VILLAGE – HIGHER RATES ALLOWED- CONSEQUENTIAL EXCESS PAYMENTS-Rs.2429/-.**

Vr.No.231/21-2-2006.

Name of the Contractor:

M.B.No.692/AH/05506

Sri.A.Venu Reddy

During the verification of the Measurement Book and file relating to above work in audit, excess payment of Rs.2429=00, under specification laying of R.C.C 1:2:4 using 20mm gauge H.G.Metal for plinth beams was observed.

As seen from the estimate, technically approved by the Deputy Engineer (PR), Vide Technical sanction No.725/2004-05 dated: 4.03.2005. The approved rates for the above specification was Rs.3142-60 where as the Executive authorities admitted the rate of Rs.4997=00 per 1 cubic mtr as a result of which an amount of Rs.2429=00 was paid in excess as worked out below.

1.31 Cum X (4997-3142.60)	1854.4	2,429/-
---------------------------	--------	---------

The excess amount so paid need to be recovered from the person or persons responsible under intimation to audit.

(Para No. 17 of Audit Report on the accounts of MP, Shamsabad, Ranga Reddy District.)

(b) **WORKS - NON DEDUCTIONS OF AMOUNTS ADVISED BY THE QUALITY CONTROL AUTHORITIES NEEDS RECOVERY- Rs.2,077-00**

Name of the work : Re-Metalling on R/F Kacharam to Julkal(V)

Name of the Contractor : Sn.G.Bhoopal Reddy.

M.B.NO.616/AH/2004-05

Vr.No.251/16.3.06

Amount: 1,36,128-00

As seen from the Measurement Book in which above work was recorded, the Deputy Engineer Vigilance endorsed that there was loss due to deficiency in thickness/ Weight in Grade II layer. He also advised for deduction of an amount of Rs.2, 077/-from the bill payable to contractor. But no such deduction was made and the entire amount was paid to the contractor which resulted in payment of irregular and excess amount.

Hence, the amount of Rs.2,077=00 need to be recovered from the person or persons responsible under intimation to the audit.

(Para No. 16 of Audit Report on the accounts of MP, Shamsabad, Ranga Reddy District.)

**15.4.11 MANDAL PRAJA PARISHAD - RANASTHALAM - SRIKAKULAM DISTRICT**

**WORKS - EXECUTION OF WORKS UNDER GENERAL FUNDS PAYMENT MADE IN EXCESS OF THE ADMISSIBLE AMOUNT LOSS TO THE INSTITUTION - NEEDS RECOVERY -Rs.2101=00.**

Vr.No&Date: 121,5-11-2005.

Name of the Work : Laying of CC Road from 5<sup>th</sup> ward Cyclone Shelter to School Bore Well, Jeerupalem

Estimate :Rs. 80,000/-

MB.No.7133 A/97

Name of the Contractor: J.Trinadha Rao, Jr Puram.

As verified from the M.Book, estimate and other record of the above work, it was noticed that an amount of Rs.2,101/-was provided in the Estimate towards L.S provision has been charged to the total value of work done resulting in increase of gross value of the work done consequently making of excess payment of Rs.2,101/- was paid to the contractor which is irregular and recoverable.

(Para No. 14 of Audit Report on the accounts of MP,Ranashalam, Srikakulam District.)

## **15.5 GRAM PANCHAYAT – PUTTUR – CHITTOOR DISTRICT**

### **NON DEDUCTION OF INCOME TAX, APGST –EXCESS PAYMENTS –Rs.102379/-**

During course of audit on the accounts puttur notified Grampanchayat it was noticed that income Tax and APGST (VAT) were not deducted from the work bills as a result of which excess payments for Rs.102379/- were made to the contractor which was irregular and recoverable as detailed below.

Sl.No	M.Book No.	Vr.No./date	Value of work done	APGST(4%)	I.T (2.24%)
1	6705/B/32	11/15.4.2005	124375	4975	2786
2	7662/A/31	12/15.4.2005	131933	5277	2955
3	6704/B/32	16/15.4.2005	124375	4975	2786
4	7644/A/39	41/15.4.2005	124375	4975	2786
5	7640/A/33	41/15.4.2005	124375	4975	2786
6	7660/A/7	41/15.4.2005	124375	4975	2786
7	6093/A/20	94/23.6.2005	124324	4973	2785
8	7651/A/33	-do-	124245	4970	2783
9	7651/A/34	-do-	124369	4975	2786
10	6086/A/45_	-do-	124374	4975	2786
11	6093/A/20	-do-	124324	4975	2783
12	6087/A/25	84/4.6.2005	123219	4929	2760
13	7673/A/25	34/4.5.2005	18495	740	U 14_
14	6093/A/18	83/4.6.2005	123504	4940	2766
			Total	65629	36750

#### **Abstract:**

APGST	Rs.65,629/-
I.T	Rs.36,750/-
	-----
Total	Rs. 1,02,379/-
	-----

(Para No. 15 of Audit Report on the accounts of G.P,Puttur, Chittoor District.)

**15.5.1 GRAMPANCHAYAT – LINGAMPET – NIZAMABAD DISTRICT**

**EXCESS PAYMENT Rs.26,000/- – NEEDS RECOVERY.**

Name of the work	:	Construction of-School Room at ZPHs(G), Lingampet
Name of the Contractor	:	Sarpanch
M.B.No.	:	121/03: Page No.42
Estimate Cost	:	Rs.30,000/-
Value of work done	:	Rs.29,725/-

On verification of cash book an amount of Rs.26,000/- was drawn by Sarpanch for above work through the following Cheques in the year 2005-06.

Ch.No.336401/12-12-05	Rs.18,000/-
Ch.No.653338/5-1-06	Rs. 8,000/-
	-----
Total:	Rs.26,000/-
	-----

Further, on verification of M.B.121/03 at Page No.42 and cash book for the year 2006-07, an amount of Rs.29,725/- was drawn by the Sarpanch through the following Cheques for the same work as shown below.

Ch.No.336418/21-4-06	Rs. 8000/-
Ch.No.336424/18-5-06	Rs. 10,000/-
Ch.No.336426/22.05.06	Rs. 11,725/-
	-----
Total:	Rs.29,725/-
	-----

Thus a total amount of Rs.55,725/- was drawn for above work (i.e., Rs.26,000/- + Rs.29,725/- = Rs.55,725) whereas the actual work was done for Rs.29725/- only as a result of which excess payment for an amount of Rs.2600/- was made which was highly irregular and recoverable.

*(Para No.28 of Audit Report on the accounts of G.P, Lingampet, Nizamabad District.)*

**15.5.2 GRAM PANCHAYAT – KALWAKURTHY – MAHABOOB NAGAR DISTRICT-EXCESS AMOUNT DRAWN TOWARDS DAILY WAGES CONTRACT SALARIES - IRREGULAR- NEEDS RECOVERY - Rs.6,450/-**

An amount of Rs. 1,15,885/- was drawn on Vr.NO.102 dt.5.7.2005 towards daily wages for the contract labour for the month of 05/2005

instead of Rs.109435/- as a result of which excess payment for an amount of Rs.6450/- was made as shown below which was irregular and recoverable.

Vr.No.	Month	Amount drawn Rs	Amount to be drawn Rs	Excess drawn Rs
102/5.7.2005	5/2005	46,725/-	46725/-	0
	6/2005	69160/-	62710/-	6450/-
		1 15885/-	109435/-	6450/-

Immediate action would need to be taken to recover the excess amount of Rs.6,450/- from the responsible persons and credited to Gram Panchayat funds under intimation to audit.

*(ParaNo.33of Audit Report on the accounts of G.P, Kalwakurthy, Mahaboobnagar District.)*

## **16. WASTEFUL EXPENDITURE**

The canons of financial propriety envisaged in Andhra Pradesh financial code are sacrosanct for all Government Authorities entrusted with authorizing or incurring of expenditure from public funds. They are expected under Articles 3 to exercise the same diligence and care in expending public money under their control as persons of ordinary prudence would exercise in respect of their own money. Government have issued instructions through various orders and also incorporated in the statutes of local bodies the various items on which public money can be expended and the principles to be adhered to while expending on such items. Yet, it was noticed in audit that the funds of Panchayat Raj bodies were several times incurred without adhering to the laid down principle leading to wasteful expenditure of public money. All the cases of such wasteful expenditure observed in the audit of Panchayat Raj bodies for the year 2005-06 were expenditures that were avoidable, extraordinary and lacked proper planning.

A consolidated Statement of Wasteful expenditure incur is annexed to report in **Statement No.9(14)** in all 658 objections were raised involving an amount **Rs. 217.48 lakhs.**

Some such cases pointed out in Audit Reports classified according to their nature of wastage are illustrated here under.

### **16.1 EXPENDITURE INCURRED ON WORKS LEFT INCOMELETE / NOT GRAOUNDED RENDERING SUCH EXPENDITURE AS UNPROFITABLE OUTLAY.**

It was observed in audit that in Mandal Praja Parishads considerable amounts were incurred on execution of works that were left incomplete due to improper assessment of priority of their works, availability of funds and improper planning in their execution, leading to unprofitable outlay of public funds. Some such cases are as under.

Sl. No.	Name of the Institution & District	Particulars of expenditure	Amount Spent Rs.	Para No.
<b>MANDALPRAJAPARISHADS</b>				
1	Siddipet, Medak	Wasteful expenditure towards construction of New Guest House in the premises of MPDOs Office in addition to the existing Guest House – work stopped in half way for want of Funds	430000	9
2	Jinnaram, Medak	Laying of CC Road Left incomplete	149603	13
<b>Total:</b>			<b>5,79,603</b>	<b>2</b>

### **16.2 EXPENDITURE INCURRED TOWARDS PUBLICATION OF VARIOUS ITEMS.**

In all the following cases of expenditure objected to in audit, public funds were incurred towards Publication Charges, Farewell Meetings, Welcome Greetings, Condolence Messages, Retirement Greetings etc., none of which were items incidental to administration and thus constituted wastage / misuse of public funds. Most of the Panchayat Raj Institutions spent amounts towards periodical publication of developmental activities undertaken by them during the period in local dailies and tabloids. It has been observed in audit that these institutions cannot spend on such items as there is a separate wing of Government i.e, Information and Public Relations Department entrusted with the duty of undertaking state publicity. Some of the Gram panchayats also incurred expenditure in publication of developmental activities undertaken in the Grampanchayats in the new papers having district circulation incurring more than 5% of their annual income, even while having other payables towards obligatory functions. Huge amounts have thus been dubiously incurred in various institutions some such instances are furnished in the following table with particulars of expenditure institution wise.

Sl. No	Name of the Institution&District	Particulars of expenditure	Amount Spent Rs.	Para No. of Audit Report
<b>ZILLA PRAJA PARISHADS</b>				
1	Ongole,Prakasam	Advertisement Charges by ZP on the occasion of New Year, 2005	22000	8 of GF
2	Khammam,Khammam	Advertisement Charges by ZP Auction of old vehicle but the vehicle was not disposed off through auction	1728	18 of GF
<b>Total:</b>			<b>23,728</b>	<b>2</b>

<b>MANDAL PRAJA PARISHADS</b>				
1	Sydapuram, Nellore	Publication Charges of Developmental Activities	9300	12 of GF
2	Ieeja, Mahaboobnagar	Publication Charges of Developmental Activities Greetings etc.	37882	14 of GF
3	Anathapur Ananthapur	Publication Charges for the opening ceremony of the new Office Building	20865	13 of GF
4	Kakinada, East Godavari	Publication charges of Developmental Activities	89590	18 of GF
5	Katrunikona, East Godavari	Publication Charges of Developmental Activities	12000	15 of GF
6	Mummidivaram, East Godavari	Publication Charges of Developmental Activities	14500	24 of GF
7	Rayavaram, East Godavari	Publication Charges of Developmental Activities	6000	13 of GF
8	RC Puram, East Godavari	Publication Charges of Developmental Activities	31776	13 of GF
9	Velagapedu, Cuddapah	Publication Charges of Developmental Activities	24950	8 of GF
10	Sakaringana, Cuddapah	Publication Charges of Developmental Activities	29181	6(05) of GF
11	Pendlimarri, Kadapa	Publication Charges of Developmental Activities	3906	14 of GF
12	B.Mattam, Kadapa	Publication Charges of Developmental Activities	12934	7 of GF
13	Nandalur, Kadapa	Publication Charges of Developmental Activities	19301	28 of GF
14	Nekkonda, Warangal	Publication Charges of Developmental Activities	4700	9 of GF
15	Nagireddypet, Nizamabad	Publication Charges on account of National Festival	13614	9 of GF
16	Mudigubba, Anathapur	Publication Charges of Developmental Activities	5376	13 of GF
17	Ipur, Guntur	Publication Charges of Developmental Activities	4725	8 of GF
18	Kanigiri, Prakasham	Publication Charges of Development Activities	30438	10 of GF
19	Dwaraka Thirumala, WG	Publication Charges of Developmental Activities	10538	17 of GF
20	Gopalapuram, West Godavari	Publication Charges of Developmental Activities	8700	22 of GF
21	Elamanchili, West Godavari.	Publication Charges of Developmental Activities	38193	12 of GF
22	Lingapalam, West Godavari	Publication Charges of Developmental Activities	15668	16 of GF

23	Bhimavaram, West Godavari	Publication Charges of Developmental Activities	8600	13 of GF
24	Penumanthri, West Godavari	Publication Charges of Developmental Activities	28893	16 of GF
25	Narayankhed, Medak	Publication Charges of Developmental Activities	16513	12 of GF
26	Pedapanjani, Chittoor	Publication Charges of Developmental Activities	18000	8 of GF
27	Kubeer, Adilabad	Publication Charges of Developmental Activities	11703	9 of GF
<b>Total:</b>			<b>5,27,846</b>	<b>27</b>
<b>GRAMPANCHAYATS</b>				
1	Sulluripeta Class-I, Nellore	Publication Charges of Developmental Activities	66707	29 of GF
2	Kalluripally, Nellore	Publication Charges of Developmental Activities	1800	6 of GF
3	Potlapudi, Nellore	Publication Charges of Developmental Activities	2500	7 of GF
4	Mudivarthipalem, Nellore	Publication Charges of Developmental Activities	2100	11 of GF
5	Kaluvai, Nellore	Publication Charges of Developmental Activities	4611	9 of GF
6	Kalvakurthy (N), Mahabubnagar	Publication Charges of Developmental Activities	41293	29 of GF
7	Waddepalli, Mahabubnagar	Publication Charges of Developmental Activities and greetings on the occasion of Festivals	12000	24 of GF
8	Inapuram, East Godavari	Publication Charges of Developmental Activities	13920	6 of GF
9	Keshavakurru, East Godavari	Publication Charges of Developmental Activities	27500	44 of GF
10	Mummadivaram, East Godavari	Publication Charges of Developmental Activities	41561	6 of GF
11	Somadevarapalem, East Godavari	Publication Charges of Developmental Activities	6510	6 of GF
12	Thanelanka, East Godavari	Publication Charges of Developmental Activities	10178	4 of GF
13	Paalavaripalem, East Godavari	Publication Charges of Developmental Activities	2400	5 of GF
14	Kothalanka, East Godavari	Publication Charges of Developmental Activities	6500	5 of GF
15	Karrivanirevu, East Godavari	Publication Charges of Developmental Activities	2100	5 of GF
16	Chinnakothalanka, East Godavari	Publication Charges of Developmental Activities	2500	5 of GF
17	Komanipally, East Godavari	Publication Charges of Developmental Activities	11507	5 of GF



18	Kapachintalapudipalem, East Godavari	Publication Charges of Developmental Activities	1550	7 of GF
19	Gedelanka, East Godavari	Publication Charges of Developmental Activities	8000	5 of GF
20	Inavalli, East Godavari	Publication Charges of Developmental Activities	10298	8 of GF
21	Venkataipalem, East Godavari	Publication Charges of Developmental Activities	5500	20 of GF
22	T.Kothapalli, East Godavari	Publication Charges of Developmental Activities	11170	4 of GF
23	Pullampeta, Kadapa	Publication Charges of Developmental Activities	12630	11 of GF
24	Komatipally, Warangal	Publication Charges of Developmental Activities	2000	6 of GF
25	Kadipikonda, Warangal	Publication Charges of Developmental Activities	5016	4 of GF
26	Madikonda, Warangal	Publication Charges of Developmental Activities	5995	5 of GF
27	Chinthagattu, Warangal	Publication Charges of Developmental Activities	2880	7 of GF
28	Morthad, Nizamabad	Publication Charges of Developmental Activities	4000	3 of GF
29	Bibipet, Nizamabad	Publication Charges of Developmental Activities	14940	3 of GF
30	Lingareddypet, Nizamabad	Publication Charges of Developmental Activities and greetings on the occasion of Festivals	3070	25 of GF
31	Advilingala, Nizamabad	Publication Charges of Developmental Activities and greetings on the occasion of Festivals	1500	25 of GF
32	Nandipet, Nizamabad	Publication Charges highlighting the achievements of Developmental Activities and welcome greetings through News papers.	1922	19 of GF
33	Kirikira, Ananthapur	Publication Charges of Developmental Activities	15940	7 of GF
34	Bukkapatnam, Ananthapur	Publication Charges for greetings on vijayadashami and Anniversary celebrations	11200	10 of GF
35	Gorantla, Ananthapur	Publication Charges of Developmental Activities	11185	10 of GF
36	Pathikonda, Kurnool	Publication Charges of Developmental Activities	27984	33 of GF

37	Aspari, Kurnool	Publication Charges of Developmental Activities and greetings to the Minister	18949	11 of GF
38	Goruntla (Major), Guntur	Publication Charges of Developmental Activities	210272	21 of GF
39	Veldurthy, Kurnool	Publication Charges of Developmental Activities	5000	9 of GF
40	Boparam, Srikakulam	Publication Charges of Developmental Activities	32262	14 of GF
41	Thummadam, Nalgonda	Publication Charges highlighting the achievements of developmental activities	15290	12 of GF
42	Yadagirigutta, Nalgonda	Publication Charges of Development Activities and welcome greetings through Newspapers.	12880	15 of GF
43	Bibinagar, Nalgonda	Publication Charges of Developmental Activities and welcome greetings through Newspapers.	32630	15 of GF
44	Jekkaram, Nalgonda	Publication Charges of Developmental Activities and welcome greetings through Newspapers.	3000	6 of GF
45	Kandi, Nalgonda	Publication Charges of Developmental Activities and welcome greetings through Newspapers.	10000	22 of GF
46	Kuppam, Chittoor	Publication Charges of Developmental Activities and welcome greetings through Newspapers.	40232	46 of GF
<b>Grand Total:(II)</b>			<b>13,74,556</b>	<b>46</b>

### **16.3 EXPENDITURE INCURRED TOWARDS PUBLICATION OF VARIOUS ITEMS.**

In all the following cases of expenditure objected to in audit, public funds were incurred towards inadmissible items like purchase of T.V., Refrigerator, A.C. Digital Camera, etc., likewise inadmissible expenditure incurred towards lighting arrangements for festivals like Bakrid, Batukamma, Dasera and Ramzan etc., which were luxury items which were not essential and contrary to the principle laid down in Article-3 of A.P. Financial code Vol-I such items grouped under ' Other' category as detailed below.

Sl. No.	Name of the Institution & District	Particulars of expenditure	Amount Spent Rs.	Para No. of Audit Report
<b>ZILLA PRAJA PARISHADS</b>				
1	Eluru, West Godavari	Purchase of T.V Refrigerator, A.C. not relating to SGRY Grant.	73204	14 of SGRY
2	Adilabad, Adilabad	Drilling of Bore wells – Hand pump not installed Asst. Enger certified that the bore well with 400 h was not fit for fitting Hand pump	15068	8 of GF
<b>Total:</b>			<b>88,272</b>	
<b>MANDAL PRAJA PARISHADS</b>				
1	Sallurpet, Mahaboobnagar	Purchase of four daily news paper	4471	13 of GF
2	Ghattu, Mahaboobnagar	Purchase of Embroidery and sewing machines to women trainees but distribution not done	23200	16 of GF
3	Ghattu, Mahaboobnagar	Payment of computer charges to private computer agency even after the provision of own computer	33665	17 of GF
4	Kanganapally, Ananthapur	Payment made to RMP doctor for supply of medicines	55354	18 of GF
5	Tallur, Prakasam	Wasteful expenditure towards leveling of house sites instead of laying roads, construction of drains, provision of drinking water supply and street light etc.,	2566058	10 of GF
6	Choutupal, Nalgonda	Drilling Bore well resulting failure of bore well geologist certificate not obtained not made available to audit objection	212348	20 of GF
7	Penphad, Nalgonda	Purchase of more than one daily news paper	1320	15(22) of GF
8	Jeelugumilli, W.G. Dist	Huge amount spent for Xerox charges	7598	12 of GF

9	Dubbak, Medak	Inadmissible expenditure towards purchase of various for office purpose	36183	21 of GF
10	Palamaneru, Chittor	Huge amount spent for office contingencies	160462	9(01) of GF
<b>Total:</b>			<b>31,00,659</b>	
<b>GRAM PANCHAYATS</b>				
1	Sullurupeta, Nellore	Excess charges for purchase of newspapers and non conducting of auction for old papers.	202925	30 of GF
2	Medikonda, Warangal	Inadmissible expenditure incurred towards conducting of Batukamma festival.	11585	5 of GF
3	Peddamallareddy, Nizamabad	Huge amount spent for cleaning of drains by engaging NMRs	67800	10 of GF
4	Husnabad, Karimnagar	Lighting arrangements charges Dasera, Ramzan and Bakrid	900	8 of GF
5	Husnabad, Karimnagar	Lighting arrangements charges Dasera, Ramzan	60980	8 of GF
<b>Total</b>			<b>3,44,190</b>	
<b>Grand Total</b>			<b>35,33,121</b>	

## **17. INSTANCES OF CASES OF UNACCOUNTED FOR CASH / STORES**

Several instances of cash / stores unaccounted for were noticed. Consolidated statement of cases of unaccounted for cash / stores **Statement No.9(15)** is appended to Report. In all 162 audit objections were raised involving an amount of **Rs.39.10**.

### **17.1 GRAMPANCHAYATS**

#### **17.1.1 GRAMPANCHAYAT- KALUVAYI-NELLORE MANDAL.**

##### **ENTRIES NOT MADE IN THE STOCK REGISTER FOR THE PURCHASES OF BLEACHING POWDER, LIME AND PHENOL – Rs. 5580/-**

An amount of Rs. 5580/- was paid from G.P, G.F towards purchase of bleaching powder, lime and phenol but the details were not accounted in the stock register and shown to audit or not.

Sl.No	Vr.No & date	Item	Quantity	Rate	Amount Paid
1	148/16-3-06	Bleaching powder	100 Kg	26/- per Kg	2600
2	148/16-3-06	Lime	250 Kg	6/- per Kg	1500
3	148/16-3-06	Phenol	37 Liters	40/- per liter	1480
				<b>TOTAL</b>	<b>5580/-</b>

(Para No 10 of the audit report on the accounts of Kaluwayi, Nellore District)

### **17.1.2 GRAMPANCHAYAT- GUNDEMADAKALA- -NELLORE DISTRICT.**

#### **SGRY & EFC- BLANCES NOT ACCOUNTED FOR RS. 53,600/- AND Rs. 1,11,354/- - RESPECTIVELY – CONTRARY TO THE RULES.**

An amount of Rs. 53600/- was drawn from SGRY funds and Rs. 111354/- drawn from EFC funds but the amount was not utilised for the purposes for which it was intended to nor accounted for.

As per Act 300 AP Fin. Code-I, action has to be taken to get refund of the interest on such uncounted amount from the persons responsible under intimation to audit.

The details of expenditure as for cash book are shown below.

Sl.No	Scheme	Cheque No	Date	Amount
1	SGRY	301797	9-6-05	16900
2	SGRY	301798	14-10-05	17700
3	SGRY	301800	28-12-05	40000
4	SGRY	942080	25-3-06	15000
			<b>TOTAL</b>	<b>53600</b>
1	EFC	258557	7-4-05	35000
2	EFC	258558	11-5-05	20000
3	EFC	258559	3-9-05	21354
4	EFC	258563	22-11-05	35000
			<b>TOTAL</b>	<b>111354</b>
			<b>Grand Total</b>	<b>164954</b>

(Para No 6,7 of the audit report on the accounts of Gundemadakala, Nellore District)

### **17.1.3 GRAMPANCHAYAT- ALLAPUR- KARIMNAGARDISTRICT.**

#### **AMOUNT NOT TAKEN IN CHITTA Rs. 3548.00 IMMEDIATE RECOVERY :**

As verified from the Irsalnama maintained by Sri V.Prabhakar, JA an amount of Rs 3548.00 was collected towards property tax and taken into Irsalnama at P. No. 11 but the same was not taken into chitta, thus the total amount of Rs. 3548.00 was not accounted or remitted so far.

Immediate action should be taken to recover the above said amount from the responsible individual namely Sri V. Prabhakar, JA.

(Para No 4.1 of the audit report on the accounts of Allapur, Karimnagar District)

**17.1.4 GRAMPANCHAYAT- ADAVITHAKKALLAPADU- GUNTUR DISTRICT.**

**PURCHASE OF BORE MATERIAL STOCK NOT ACCOUNTED FOR Rs. 1857/-**

During the year under Audit, Rs. 1857/- was drawn in the Voucher No 22/1-06-05 for the purchase of Bore material but the Stock was not accounted for in the stock register.

*(Para No 17 of the audit report on the accounts of Adavathakkallapadu, Guntur District)*

**18. PENDENCY OF UTILISATION CERTIFICATES**

According to Article 211 A (a) of the A.P Financial Code Vol-1 read with Government Memo No. 46825/1252/A&L/75, dated: 06-01-1996, it is the responsibility of the grant receiving authority to send the utilization certificates in the proforma prescribed, duly getting them certified by the concerned Audit Officer, State Audit, Department. But it was found during the course of audit that a large number of Utilization certificates were pending receipt from P.R bodies. Non submission of UCs bars concerned institution from receiving further grants. A few such cases are below.

In G.O. Ms. No. 507 Finance (TFR) Department, dated: 10-04-2002 the Government have among others prescribed a pre-condition under para 12 of G.O., that the Utilisation Certificate be certified by the statutory auditor for further drawl of funds from April, 2002 onwards by the local bodies / public sector enterprises, Autonomous Bodies and other Grant-in-aid institutions

In all Utilization Certificates for **Rs.620.31 lakhs** were pending submission in 1731 cases as detailed in **Statement No.9(16)**.

Sl.No	Name of the District	Name of the Grant	Grant Released (UCS deuant)	Amt Utilised	UCS due		UCS submitted		UCS to be submitted		Para No. of Audit Report
					No	Amount	No	Amount	No	Amount	
1	2	3	4	5	6	7	8	9	10	11	12
<b>ZILLA PRAJA PARISHADS</b>											
1	Khammam, Khammam	TA to ZP staff	24000	24000	1	24000	-	-	1	24000	19
		TA & Containing Grant to M.Ps	278200	278200	1	278200	-	-	1	278200	
		SGRY - I State Share	51973000	51973000	1	51973000	-	-	1	51973000	
		SFC Grant released by the Govt. ZP share	7667200	7667200	1	7667200	-	-	1	7667200	
		SFC grant released by the MP Share	4792000	4792000	1	4792000	-	-	1	4792000	
		<b>TOTAL</b>								<b>6,47,34,400</b>	
2	Karimnagar, Karimnagar	TA to ZP staff 1st and 2nd quarter	25600	25600	1	25600	-	-	1	25600	11 (1)
		<b>TOTAL</b>								<b>25,600</b>	
3	Prakasam, Prakasam	SFC Grant	800000	8000000	1	800000	-	-	1	800000	4
		15% EMF	126000	126000	1	126000	-	-	1	126000	
		6% EMT	104960	104960	1	104960	-	-	1	104960	
		35% Mantance grant	3503400	3503400	1	3503400	-	-	1	3503400	
		<b>TOTAL</b>								<b>45,34,360</b>	
<b>MANDAL PRAJA PARISHADS</b>											
1	Dilawarpur, Adilabad	Salaries of MP staff	-	-	-	-	-	-	-	-	11
		TS to staff	2515	6120	1	2515	-	-	1	2515	
		Stationary	1500	7788	1	1500	-	-	1	1500	
		Contingencies	1500	45093	1	1500	-	-	1	1500	

		Postage & Tel	2000	500	1	2000	-	-	1	2000	
		TA & DA to Non-Officials	-	-	-	-	-	-	-	-	
2	Kubeer, Adilabad	Salaries of MP staff	-	-	-	-	-	-	-	-	
		TS to staff	3855	40070	1	3855	-	-	1	3855	
		Stationary	2500	10201	1	2500	-	-	1	2500	
		Contingencies	2500	16867	1	2500	-	-	1	2500	
		Postage & Tel	4000	16197	1	4000	-	-	1	4000	
		TA & DA to Non-Officials	-	-	-	-	-	-	-	-	10
	<b>TOTAL</b>									<b>20,370</b>	
1	Warangal, Warangal	TA	1660	1660	1	1660	-	-	1	1660	
		Postage	1740	1740	1	1740	-	-	1	1740	
		Stationery	1740	1740	1	1740	-	-	1	1740	
		Contingencies	1740	1740	1	1740	-	-	1	1740	
		Maintenance of Zeep	11250	11250	1	11250	-	-	1	11250	2
	<b>TOTAL</b>									<b>18,130</b>	
1	Wyra, Khammam	TS to staff	3300	2954	1	3300	-	-	1	3300	
		Contingencies	3000	3017	1	3000	-	-	1	3000	
		TA & DA to Non-Officials	-	7429	1	-	-	-	1	-	
		Education Contingencies	135154	112606	1	135154	-	-	1	135154	8
2	Chintakani, Khmmam	TA to staff	1000	1000	1	1000	-	-	1	1000	
		Contingencies	2000	2000	1	2000	-	-	1	2000	
		Education Contingencies	57514	37820	1	57514	-	-	1	57514	4
	<b>TOTAL</b>									<b>2,01,968</b>	
1	Nagireddypet, Nizamabad	TA Contingencies	8344	8344	1	8344	-	-	1	8344	10
		SFC	111390	111390	1	111390	-	-	1	111390	



		Maintenance of Hand Pumps	62145	62145	1	62145	-	-	1	62145	
2	Nizamsagar, Nizamabad	TA Contingencies	6044	6044	1	6044	-	-	1	6044	8
		SFC	116562	116562	1	116562	-	-	1	116562	
		<b>TOTAL</b>								<b>3,04,485</b>	
1	Rangareddy, Rangareddy	Salaries of MP staff	-	-	1	-	-	-	1	-	12
		Contingencies	8700	8700	1	8700	-	-	1	8700	
		TS to staff	-	-	1	-	-	-	1	-	
		TA & DA to Non-Officials	250	250	1	250	-	-	1	250	
		<b>TOTAL</b>								<b>8,950</b>	
1	Mahaboobnagar, Mahaboobnagar	TA Contingencies	3021	3021	1	3021	-	-	1	3021	8
		<b>TOTAL</b>								<b>3,021</b>	
1	Kurnool, Kurnool	TA Contingencies	8075	8075	1	8075	-	-	1	8075	7
		<b>TOTAL</b>								<b>8,075</b>	
1	.Penagular, Kadapa	TA Contingencies	12371	12371	1	12371	-	-	1	12371	7
		TA & DA to Non-Officials	200	200	1	200	-	-	1	200	
2	T.Sundupalli, Kadapa	TA Contingencies	13672	13672	1	13672	-	-	1	13672	9
3	Kamalapuram, Kadapa	TA Contingencies	6901	6901	1	6901	-	-	1	6901	6 (c)
4	Lingala, Kadapa	Contingencies	6901	6901	1	6901	-	-	1	6901	7
									<b>TOTAL</b>	<b>40,045</b>	
<b>GRAMPANCHAYATS</b>											
1	Kuravi, Warangal	Salary Grant	235694	235694	1	235694	-	-	1	235694	10
		<b>TOTAL</b>								235694	
1	Addanki, Prakasam	Salary Grant	517800	506192	1	517800	-	-	1	517800	15
		<b>TOTAL</b>								<b>5,17,800</b>	

1	Bhairavaram, Nellore	SGRY	81700	81400	1	81700	-	-	1	81700	9
		EFC	39844	39844	1	39844	-	-	1	39844	
		SFC	32425	32425	1	32425	-	-	1	32425	
2	Chinanagampally, Nellore	SGRY	37515	37515	1	37515	-	-	1	37515	4
		EFC	14515	14515	1	14515	-	-	1	14515	
		SFC	11812	11812	1	11812	-	-	1	11812	
3	Kota, Nellore	Salary Grant	292739	178402	1	292739	-	-	1	292739	16
4	Sullurupeta, Nellore	Salary Grant	597265	428879	1	597265	-	-	1	597265	31,32
		PWS mantances Grant	21600	21600	1	21600	-	-	1	21600	
5	Utkur, Nellore	SGRY	116084	82871	1	116084	-	-	1	116084	9
6	Ayyavaripally, Nellore	SGRY	22219	22219	1	22219	-	-	1	22219	7
		EFC	15428	15428	1	15428	-	-	1	15428	
		ISL	6000	6000	1	6000	-	-	1	6000	
7	.Atmakur, Nellore	SFC	235096	315208	1	235096	-	-	1	235096	35
									<b>TOTAL</b>	<b>15,24,242</b>	

## **19. SURCHARGE CERTIFICATES PENDING RECOVERY**

In accordance with the provision of the State Audit Act, 1989 and Rules issued there under, the audit of local authorities i.e., Zilla Parishads, Mandal Parishads, Gram Panchayats, Agricultural Market Committees, Municipalities, Zilla Grandhalaya Samsthas and other institutions and various schemes as entrusted by the Government is being conducted and various defects noticed during the audit were pointed out in the relevant Audit Reports every year. In the cases of serious irregularities Special letters are also issued to Chief Executive authorities concerned to make the loss good to the funds of the institutions concerned.

Pursuant to the special letters, surcharge action as per Sec. 10 of the State Audit Act 1989 action is initiated for recovery of the amounts involved in clear cases of the loss, mis-utilisation, mis-appropriations, wasteful expenditure, excess and irregular payments made. The amounts surcharged have to be recovered from the surchargees within a period of 60 days from the date of receipt of the surcharge certificate. Else, the amounts have to be recovered treating them as arrears of land revenue under Revenue Recovery Act, as per sub-section 6 of section 10 of State Audit Act, 1989 read with sub-rule 5 of rule 9 of A.P. State Audit Rules issued in G.O. Ms. No. 130, Finance & Planning (FW. Admn-II) Department, dated: 08-09-2000. But the recovery is pending in all the cases mentioned in the statement appended herewith..

Immediate action would need to be taken to recover the surcharged amount from the surchargees and the fact intimated to audit. In all 501 paras involving **Rs.5.08 lakhs** are detailed in **Statement No. 9(17)**.

### **19.1 MANDAL PRAJA PARISHADS**

#### **19.1.1 MANDAL PARISHAD – MAHABOORNAGAR–MAHABOORNAGAR DISTRICT.**

##### **NON-RECOVERY OF AMOUNT COVERED BY SURCHARGE – Rs.30,000/-**

An amount of Rs.30000/- covered by Surcharge Certificate as detailed below is pending recovery. Action should be taken to recover and remit it to the appropriate head of account.

<b>Sl.No.</b>	<b>S.C.No. &amp; Date</b>	<b>Name of the Surchargee</b>	<b>Amount Rs.</b>
1	S.C.Roc.No.94/A1/RDD-Hyd/2006, dt.3-5-2006	Sri R.Natraj, MPDO.,	30000
		<b>Total</b>	<b>30000</b>

( Para No.15 of the Audit Report on the accounts of M.P. Mahaboornagar, Mahaboornagar District )

**19.1.2 MANDAL PRAJA PARISHAD - MARRIPUDI, PRAKASAM DISTRICT**

**SURCHARGE CERTIFICATES – PENDING RECOVERY – Rs. 542/-**

The following Surcharge Certificate issued to the Surchargee is pending recovery as on the date of audit, even though the same was acknowledged by him. As per Sub Section 6 of Section 10 of A.P. State Audit Act., 1989 the Surcharge amount should be recovered within sixty days after the date of the receipt unless within that time such person has made an application to the court or an appeal to the Government against the Surcharge Certificate, and such sum if not so paid or such sum as the court or the Government declare to be due shall be recoverable as if it were an arrear of land revenue.

SL.NO.	S.C.NO.& DATE	Name of the Surchargee	AMOUNT Rs.
1	28/OGL-MP/2001-02, DT.10-10-2001/7EP/88-89	L.Mastan Rao,MPDO Marripudi	542=00
		<b>Total</b>	<b>542=00</b>

(Para no.7 of Audit Report on the accounts of General funds, M.P. Marripudi, Prakasam District)

**19.2 GRAMPANCHAYATS:**

**19.2.1 GRAMPANCHAYAT –KALUVAI, NELLORE DISTRICT**

**SURCHARGE CERTIFICATES – PENDING RECOVERY – RS.157400/-**

The following Surcharge Certificates were issued and served on the Executive Authorities of the G.P. Kaluvai as detailed below. But no action has been taken against the Surchargee's for realization of the said amounts by the Gram Panchayat. Action should be taken to realize the Surcharge amounts from the concerned Surchargees.

Sl.No	S.C.No.& Date	Name of the Surchargee	Name of the fund	Year of audit report	Para No.of Audit Report	Surcharged Amount Rs.
1	155/7.9.01	Challa Subbirami reddy,Ex.Sarpanch	JRY	1993-94	10	6595
2	215/6.10.01	- do -	JRY	1995-96	10	2417
3	116/1.10.03	Ch.Venkatramana Reddy,Ex.Sarpanch	JRY	1997-98	7	53388
4	119/3.1.05	- do -	JRY	1998-99	8	95000
					<b>Total:</b>	<b>157400</b>

(Para No.14 of the Audit Report on the accounts of JRY funds of G.P.Kaluvai, Nellore District )

### **19.2.2 GRAMPANCHAYAT –SANGAM–NELLORE DISTRICT**

#### **SURCHARGE CERTIFICATE – PENDING RECOVERY : RS.1254/-**

Surcharge Certificate No.3, dated: 15.4.2006 issued and served against Sri K.V.Sheshaiah, Ex. Sarpanch, G.P. Sangam for recovery of Rs.1254/- as per the audit objection raised in Audit Report on the JRY funds accounts of G.P.Sangam for the year 2000-01 is pending realization by the Gram Panchayat. Action should be taken to realize the said Surcharged amount.

( Para No.9 of the Audit Report on the accounts of JRY funds, .Sangam, Nellore District )

### **19.2.3 GRAMPANCHAYAT -KURAVI, WARANGAL DISTRICT**

#### **PENDING RECOVERY OF SURCHARGE AMOUNT – NEEDS EARLY ACTION : RS.6751/-**

The following Surcharge Certificates were issued against the Executive Authorities of the Gram Panchayat Kuravi as detailed below. But no action has been taken against the Surchargees for the realization of the said amounts by the Gram Panchayat. Hence necessary action should be taken to realize the Surcharged amounts from the concerned Surchargees.

Sl.No	S.C.No.& Date	Name of the Surchargee	Amount Rs.	Para No.of Audit Report	Year
1	37/A5/02, Dt.27.2.2002	K.Sami Reddy,E.O.,	4985	10	1995-96
2	36/A5/02, Dt.27.2.2002	K.Sami Reddy,E.O.,	1766	9	1995-96
		<b>Total</b>	<b>6751</b>		

( Para No.11 of the Audit Report on the accounts of .Kuravi, Warangal District)

### **19.2.4 GRAMPANCHAYAT - DORNAKAL, WARANGAL DISTRICT**

#### **PENDING RECOVERY OF SURCHARGE AMOUNT – NEEDS EARLY ACTION**

The following Surcharge Certificates were issued against the Executive Authorities of the Gram Panchayat Dornakal as detailed below. But no action has been taken against the Surchargees for the realization of the said amounts by the Gram Panchayat. Necessary action should be taken to realize the Surcharged amounts from the concerned Surchargees.

Sl.No	S.C.No.& Date	Name of the Surchagee	Amount Rs.	Para No.of Audit Report	Year
1	41/A5/SC/01-02 Dt.8.3.2002	Maisaiah,E.O.	6776=00	10	1989-90
2	1816/AAO/A3/01, Dt.28.1.2002	K.Sami Reddy,E.O.,	1560=00	11	1996-97
3	13/A5/SC/04-05, Dt.9.6.2004	M.Khasim,E.O.	2588=00	12	2000-01
		<b>Total:</b>	<b>10924=00</b>		

( Para No.13 of the Audit Report on the accounts of G.P. Dornakal, Warangal District)

## **20. OTHERS:**

Other objections which were not fallen in the above categories are incorporated here. Such of objections numbering 20631 were raised for an amount **Rs. 1840.74 lakhs** and detailed in **Statement No.9(18)**.

### **20.1 ZILLA PRAJA PARISHADS**

#### **20.1.1 ZILLA PRAJA PARISHAD- KADAPA – KADAPA DISTRICT.**

##### **CONTINGENT GRANT RECEIVED BUT NOT UTILISED DURING THE YEAR-Rs.48,21,500-00.**

During the course of Audit an amount of Rs.48,21,500-00 was adjusted during the year in the month of 3/06 towards contingent grant to ZP High Schools. But an amount of Rs.48,21,500-00 was not utilized and kept idle during the year under report without being refunded to the concerned head of Account.

#### **20.1.2 ZILLA PRAJA PARISHAD-SRIKAKULAM- SRIKAKULAM DISTRICT.**

##### **HIRE CHARGES OF VEHICLE USED BY SUPERINTENDING ENGINEER, R.W.S, SRIKAKULAM MET FROM ENGINEERING FUNDS OF R.W.S. DIVISION, SRIKAKULAM – NEEDS REIMBURSEMENT –Rs.1,30,000-00.**

In the following Vouchers an amount of Rs.1,30,000-00 was drawn and paid towards hire charges of Vehicles used by the Superintending Engineer, R.W.S. Division , Srikakulam during the year 2005-2006. The Superintending Engineer is authorized to draw Contingencies from the budget as released by Government. The reasons for drawal of funds from Engineering funds of R.W.S. Division, Srikakulam was irregular. The amount of Rs.1,30,000-00 paid from Engineering funds needs to be reimbursed early.

Sl.No	Vr.No & Dt	Details	Amount Rs.
1	63/8-2005	Hire charges of Vehicle used by the Superintending Engineer, RWS Circle , Srikakulam from 3/2005 to 6/2005 (4 months) @ Rs.13,000/- PM paid to Smt. K.S.K Sobha Rani , Srikakulam.	52,000-00
2	85/10-2005	Hire charges of Vehicle used by the Superintending Engineer, RWS Circle , Srikakulam from 7/2005 to 9/2005 (3 months) @ Rs.13,000/- PM.	39000-00
		C/D	91,000-00
3	109/12-2005	Hire charges of Vehicle used by the Superintending Engineer, RWS Circle , Srikakulam for 10/2005 to 11/2005 (2 months) @ Rs.13,000/- PM .	26,000-00
4	143/2-2006	Hire charges of Vehicle used by the Superintending Engineer, RWS Circle , Srikakulam for the month of 12/2005	13000-00

(Para No. of Audit Report on the accounts of ZP, Srikakulam, Srikakulam District.)

## **20.2 MANDAL PRAJA PARISHADS**

### **20.2.1 MANDAL PRAJA PARISHAD-KRISHNA GIRI – KURNOOL DISTRICT.**

#### **WORK EXECUTION –RELEASE OF WITH HELD AMOUNT OF Rs.21,160/- – PARTICULARS NOT POINTED OUT.**

During the course of audit it was noticed that an amount of Rs.37983/- was drawn in voucher no.202/5-11-05 and paid to Sr.B.Venkata ramudu, A.L.C. leader Klarukonda towards execution of work providing CC road from bore well uravakali at Thapalakothur (v). The details of the work were as follows.

	Rs.
TVWD	299993
Deduct previous payment	<u>269210</u>
	30780
Add previous recoveries payment	
With held in Vr.No.102 dt.19-11-05	<u>21160</u>
	51940
Deduct rice cost	<u>11357</u>
Balance	40583
Seigniorage	<u>2600</u>
Net	<u>37983</u>

The reason for adding Rs.21160-00 was not known and the same could not be verified as the M.Book was not produced. The recorded evidence such as M.Book or cash book where the amount with held was not pointed out to audit. Hence an amount of Rs.21160/- was constued as unaccounted for.

(Para No.12 of Audit Reporton the accounts of MP Krishnagiri,Kurnool District.)

**20.2.2 MANDALPRAJA PARISHAD–THIMMAJIPET– MAHABOONAGAR DISTRICT**

**EXPENDITURE INCURRED – IN CONNECTION WITH ELECTION IN 4<sup>TH</sup> WARD- AT CHEGUTTA VILLAGE- NEEDS REIMBURSEMENT WANTING Rs. 6,757-00.**

An amount of Rs.6757-00 was drawn vide following vouchers and paid towards M.P.D.O. towards election expenditure in 4<sup>th</sup>ward at Chegunta village.

The Collector, Mahabubnagar vide Lr.No.A7/856/05, Dated:- 22-6-2005, has instructed the M.P.D.Os of Mahabubnagar dist to make necessary arrangements for conduct of election and the expenditure towards T.A & D.A. to election officers and other expenses to be met from the Mandal General Funds, which will- be reimbursed later.But the following amounts were not reimbursed so far.

As such the expenditure incurred in connection with Grampanchayat election would need to-be reimbursed and fact intimated to audit.

<b>Vr.No. &amp; Date</b>	<b>Amount</b>	<b>Detail of Expenditure</b>	<b>Remarks</b>
96/28-9-05	1769/-	T.A&D.A. election staff	
97/28-9-05	1350/-	Jeep hire charges	
98/28-9-05	210/-	Contingences	
99/28-9-05	<u>3428/-</u>	Election expenses	
	<u>Rs.6757-00</u>		

(Para no.14 of the audit report on the accounts of MP Thimmajipet,Mahaboobnagar District )

**20.2.3 MANDAL PRAJA PARISHAD– V.R PURAM –KHAMMAM DISTRICT.**

**(a) PAYMENT OF HONORORIUM TO ZILLA PRAJA PARISHAD CHAIR PERSON NOT REIMBURSED BY THE GOVERNMENT – NEEDS ACTION TO REIMBURSEMENT –Rs.33, 000/-**

On verification of the accounts of Zilla Praja Parishad, Khammam, it was observed that an amount of Rs.60,000/- was paid to the Chair Person, Zilla Praja Parishad, Khammam towards honorarium @ Es.5000/- per month from Zilla Parishad General funds . As per the G.O.Ms.No.223 PR & RD (Mdl. II), dt.27.05.99 out of the remuneration of Rs.5,000/- p.m payable to Zilla Parishad Chairpersons Rs.2,750/- (45%) P.M. will be borne by Government and remaining Rs.2,250/- shall be met from the General Fund of Zilla Parishad concerned .But the total expenditure towards honorarium to chairperson was paid from it's General Fund instead of Rs.27000/- from General Funds and 33000/- from Government through reimbursement which was irregular.

Necessary action needs to be taken for reimbursement of Rs.33000/- from Government to ZP general funds.



**(b) GRANTS RELEASED FROM CEO , KHAMMAM- NOT ADJUSTED IN TREASURY PASS BOOK –Rs.42, 243/-**

As verified from the Progs.No.B3/2059/2005, dated 30-12-2005 of Chief Executive Officer, Zilla Parishad, Khammam an amount of Rs.42, 243/- was released under “8% per capita grant” as III rd installment to M.P.V.R.Puram.

As verified from the General fund Cash book and Treasury pass book of M.P.V.R.Puram the above said amount was not traced.

In the absence of any adjustments, the above released amount of Rs.42, 243/- found to have been unaccounted for which was irregular and recoverable.

*(Para no. of the audit report on the accounts of MP V.R.Puram, Khammam District )*

**20.2.4 MANDAL PRAJA PARISHAD – NANDIPET – NIZAMABAD DISTRICT**

**RECIPT OF STATUTORY INCOME NOT WATCHED- INCOME LOST DURING THE YEAR 2005-06 NEEDS REALISATION.**

It was noticed during the course of audit that the amount adjusted by the Treasury were taken as Receipts without the details of amounts adjusted during the year are given below:

Sl.No	Particular of Income	Amount released	
		Rs.	Ps.
1	Per-capita income @ Rs5/- on Population basis	6,09,776	00
2	Surcharge on stamp duty	1,08,178	00
3	Local cess.		
4	Entertainment tax		

**1. Per Capita Income:-**

As per Sec.33-1(a) of the MP &ZP Act, 1986 Annual grant @ Rs.5/- per person residing in the Mandal calculated on the basis of last residuary census is to be realized. It was not certified whether the amount received during the year is as per the eligibility. The same would need to be verified and certified.

**2. Surcharge of Stamp Duty:-**

The amount adjusted by the Treasury is taken as the receipt without verifying the eligibility. The concerned departments would need to be addressed and particulars obtain whether the total amount adjusted during the year is as per the Government Orders.

**3. Local Cess:-**

A portion of the Cess of Land Revenue collected by the Revenue Department is allocated to the Mandal and is adjusted by the Revenue Department.

It was observed that an amount of Rs. Nil as adjusted towards land Cess for the period from 1-4-2005 to 31-3-06. But the Land Cess for the period from 1-4-89 to 31-3-90 was not adjusted from Revenue Department to the MP Funds as a result loss caused to the MP Funds. Immediate action would need to be taken to address the concerned Revenue Authorities and the amount to get adjusted under intimation to audit.

*(Para of the audit report on the accounts of MP Nandipet, Nizamabad District )*

### **20.3 GRAMPANCHAYATS**

#### **20.3.1 GRAMPANCHAYAT-KOTHAPALLY –KARIMNAGAR DISTRICT**

##### **AMOUNT REMITTED THROUGH THE CHALLAN WHICH WAS NOT TAKEN TO CASH BOOK AND PASS BOOK – ACTION WOULD NEED TO BE TAKEN FOR IMMEDIATE RECTIFICATION FOR – Rs.91,776-00:-**

An amount of Rs.91,776-00 towards House Tax etc was collected and remitted in the treasury through the challan No.1215/12.9.2005 to that effect an entry was not pointed out in the cash book and treasury pass book for the year 2005-06. A most care should be taken for immediate rectification in the treasury pass book. In view of this cause it is stated that the Secretary should check the accounts every day to see that his subordinate do not commit any fraud, misappropriation or any other irregularity. The head of the office will be held personally responsible for any loss that may be found due to neglect of the duties laid upon him by the provisions of the financial code.

Hence duly adjusting the challans for an amount of Rs.91,776-00 by the treasury authorities to the G.P. Funds the fact may be intimated to state audit department Karimnagar for further action.

*(Para 6 of the audit report on the accounts of .Kothapally, Karimnagar District )*

#### **20.3.2 GRAMPANCHAYAT CHEEPUMPALLI-ONGOLE-PRAKASAM, DISTRICT**

##### **PENSION SCHEME – NON – IMPLEMENTATION OF CONTRIBUTORY PENSION SCHEME:**

On verification of salaries of .H.S. ministerial staff, there are 40 members were appointed after 1-9-2004 who came under New Pension Scheme. As per G.O.Ms.No.653,654,655 Finance (Pension. I) Department, dated 22-9-2004 these 10 members are to compulsory subscribe 10% Pay + D.A. under contributory pension Scheme. But such amounts from the above said 40 members is not being deducted since their appointment in to service.

In the absence of the recovery several complications are likely to arise on account of the non-deduction of arrears since September, 2004 at a time ,and if any contingency arise in future the drawing and disbursing officer shall be held responsible.

Immediate steps may be taken as per the above government Orders. The list of employees shown below.

Sl.No	Name of the employee Sarvasri	Designation	Place of employment
1	S.Udaya Ahalya	Jr. Asst.	.H.S. Dronadula
2	R. Sarala	Jr. Asst.	ZPHS, Eddanapudi
3	G. Gnana Rechal	Jr. Asst.	-do- Kunkalamarru
4	Ch. Veera Reddy	Jr. Asst.	.H.S. Ongole
5	Y. Kalyan Amar	Jr. Asst.	ZPHS, NALADALAPUR
6	B. Sudha parameswari	Jr. Asst.	ZPHS, Karumanchi
7	K. Srinivasarao	Jr. Asst.	ZPHS, Uppumagalur
8	S.Lakshmi Sailaja	Jr. Asst.	ZPHS,Chandalur
9	K.Vijayalakshmi	Jr. Asst.	ZPHS, Pernamitta
10	G. Suresh Babu	Jr. Asst.	ZPHS,Kopperapadu
11	V. Annradha	Jr. Asst.	ZPHS, S.Konda
12	D. Usha Rani	Jr. Asst.	ZPHS, Racherla
13	K. Balakrishna	Jr. Asst.	ZPHS, Sakhavaram
14	M.D.Nasiruddin	Jr. Asst.	ZPHS, Pamidipadu
15	A.Sailaja	Jr. Asst.	ZPHS, Pedkothapalli
16	M.V.Purnachandra	Jr. Asst.	ZPHS, Naguluppalapadu
17	M.Vinaya Babu	Jr. Asst.	ZPHS, Ippagunta
18	D.Kasim bee	Jr. Asst.	ZPHS,Krishnasettipalli
19	G.Phani Kiran	Jr. Asst.	ZPHS, Bheemavaram
20	T.Karunakar	Jr. Asst.	ZPHS, Khambaladinne
21	M.Bhaskara Reddy	Jr. Asst.	ZPHS,Annambotlavaripalem
22	K.Venkateswarlu	Jr. Asst.	ZPHS,Vennur
23	T.N.C.Indira	Jr. Asst.	ZPHS, Kamepalli
24	T.Vijaya Kumar	Jr. Asst.	ZPHS,Gajjelakonda
25	Phiroj Baig	Jr. Asst.	ZPHS, Edara
26	T. Ramesh	Jr. Asst.	ZPHS, Muppavaram
27	B.Anjamma	Jr. Asst.	ZPHS(G), Vetapalem
28	JVSL Varaprasad	Jr. Asst.	ZPHS, Ponduru
29	E.Ramadevi	Jr. Asst.	ZPHS, Ananthavaram
30	B. Vani	Jr. Asst.	ZPHS, Pedakothapalli
31	K.Vijayakumari	Jr. Asst.	ZPHS,H.Nidamanur
32	D.Chandrasekhar	Jr. Asst.	ZPHS,Martur
33	M.Chandrakala	Jr. Asst.	ZPHS,Pullalacheruvu
34	K.Balaram	Jr. Asst.	ZPHS, Boyalapalli
35	R.Venkataram	Jr. Asst.	ZPHS,Chakicherla
36	N.Lakshmi Devi	Jr. Asst.	ZPHS(G) Kanigiri
37	Y. Narendra	Jr. Asst.	ZPHS, Veligandla
38	K.Srinivasa reddy	Attender	ZPHS, Tellapadu
39	L. Srinivasulu	Attender	ZPHS, Pullalacheruvu
40	Mulla Malin	Gardiner	ZPHS,Tellapadu

(Para 13 of the audit report on the accounts of .Cheepumpalli,Prakasam District )

**21. D.D. CHEQUES RECEIVED BUT NOT REALISED WITH IN TIME**

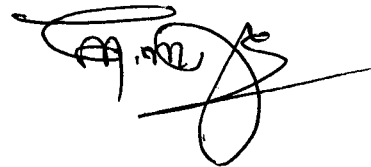
**21.1 DEMAND DRAFTS / CHEQUES / BANKERS CHEQUES ETC., RECEIVED BUT NOT REALIZED WITH IN TIME.**

According to the instructions issued in G.O.Ms.No.559 PR & RD Dt. 05-09-1994 and as amended in G.O.Ms.No.172 PR Dt. 16-05-2005 a register of Demand Drafts / Cheques and Bankers Cheques recovered and realized has to be maintained and the amount recovered through the Demand Drafts/ Cheques / Bankers Cheques should be credited to the funds of Zilla Parishad / Mandal Parishad / Gram Panchayats.

But the Demand Drafts received during the year in Mandal Parishads noted in the annexure enclosed and amount of Rs. 53,195-00 involved in (4) No. of paras was not realized and adjusted to the General funds of the Mandal Parishads till the completion of audit.

Action would therefore need to be taken to get adjusted the same at an early date and fact intimated to audit

SL.NO	NAME OF THE MANDAL PRAJA PARISHAD & DISTRICT	AMOUNT INVOLVED RS.
1	Kuravi, Warangal	6,050-00
2	Maripeda, Warangal	500-00
3	Narasimhulapeta , Warangal	6,645-00
4	Renjal, Nizamabad	40,000-00
	<b>Total:</b>	<b>53,195-00</b>



**HYDERABAD**  
**DATED:16-03-2009.**

**(G.M.MAJID)**  
**DIRECTOR OF STATE AUDIT**  
**A.P.,HYDERABAD.**