

उल्हासनगर महानगरपालिका, उल्हासनगर
लेखा परिक्षण विभाग

जा. क्र. उमपा/लेपवि/०७/२०१८
दिनांक:- ०३/०२/२०१८

प्रति,
उपायुक्त (कर)
कर विभाग,
उल्हासनगर महानगरपालिका

विषय:- दि. १/४/१६ ते दि. ३१/३/२०१७ पर्यंतचा कर विभागाचा लेखा परिक्षण अहवाला बाबत.

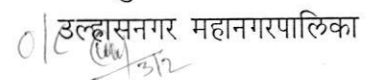
संदर्भ:- १) प्रधान महालेखाकार कार्यालय , मुंबई यांचे कडिल
पत्र क्रं. एस.एस.-१/प्रभार III&IV /फा.स. 1149/जा.क्रं.
734 दिनांक-10/01/2018 अन्वये

प्रधान महालेखाकार (लेखापरीक्षण) कार्यालय , मुंबई, महाराष्ट्र राज्य,यांच्या कार्यालया मार्फत आपल्या विभागाचे लेखापरिक्षण दि. ०२/१२/२०१७ ते १४/१२/२०१७ दरम्यान करण्यात आले होते. त्या बाबतचे लेखा परिक्षण अहवाल उपरोक्त संदर्भिय पत्राने प्राप्त झाले असून दि. १/४/१६ ते दि. ३१/३/२०१७ पर्यंतचा आपल्या कार्यालयाचा निरीक्षण अहवाल लेखा परिक्षण विभागात दि. ०२/०२/२०१८ रोजी प्राप्त झालेला आहे. तसेच यापूर्वीचे महालेखाकार (ए.जी.) यांचे कडिल प्रलंबित सन २००६-०७ व सन २०१३-१४ चे एकुण ०८ तसेच दि. १/४/१६ ते दि. ३१/३/२०१७ चे १२ परिच्छेद तसेच स्थानिक निधी लेखा परिक्षा विभाग, कोकण भवन यांचे कडिल प्रलंबित सन २०११-१२ व सन २०१२-१३ चे १२ असे एकूण ३२ परिच्छेदाचे अनुपालन प्रलंबित आहे.

तरी संदर्भिय पत्रानुसार प्राप्त आक्षेपांचे व मागील प्रलंबित आक्षेपांचे अनुपालन एक महिन्याच्या आत मा. आयुक्ता सो. याच्या स्वाक्षरीने उलटटपाली महालेखापाल कार्यालयास पाठविण्यात यावे. व त्याची एक प्रत या विभागात पाठवावी. सदर प्रकरणी आपल्या कार्यालयामार्फत विहित मुदतीत कार्यवाही न झाल्यास त्याची सर्वस्वी जबाबदारी आपल्या विभागाची राहिल.



मुख्य लेखा परिक्षक
उल्हासनगर महानगरपालिका

01/02/18


प्रत:- मा. आयुक्त, उल्हासनगर महानगरपालिका यांना माहिस्तव

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निरिक्षण विभाग एवं लेखापरीक्षा विभाग
प्रधान महानगरपालिका का कार्यालय
(लेखापरीक्षा), नं. महाराष्ट्र,
प्रतिष्ठा भवन, १०१, महर्षि कर्वे मार्ग,
मुंबई ४०० ०२०

संख्या एस.एस.-१/प्रभार ^{प्र.१} व फा.सं. 1149/जा.स. 734 दि. 10/01/2018
सेवा में
आयुक्त,
उल्हासनगर महानगरपालिका,
उल्हासनगर 421 003.


विषय 1/4/16 से 31/3/17 अवधि तक की आपके कार्यालय के लेखाओं
का निरिक्षण अहवाल.




महोदय,

उपरोक्त लेखों का निरिक्षण रिपोर्ट इसके साथ भेज रहा/रही हूँ जिसका स्थानीय
निरिक्षण लेखापरीक्षा पाटी द्वारा दिनांक 2/12/17 से 14/12/17 तक किया गया था और
आपसे निवेदन करता/करती हूँ कि इसमें शामिल किए गए सभी पैराग्राफों का पूर्ण रूप से
दस्तावेजों सहित उत्तर कार्यालय में शीघ्र भेज दिया जाए और आपके कार्यालय में इस रिपोर्ट के
मिलने की तारीख से किसी भी परिस्थिति में एक माह से अधिक विलंब नहीं हो जैसा कि वित्त
विभाग के सरकारी अधिसूचना सं.बी.जी.एल ११६१/९९/दिनांक २६.०५.१९९९ में निर्धारित
किया गया है।

भवदीय,


वरिष्ठ लेखापरीक्षा अधिकारी/ एस.एस.-१

Audit dept

11/2/18

उल्हासनगर महानगरपालिका	
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31	JAN 2018
आवक क्र.	 353
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Inspection Report on the accounts of the Assessor & Collector, Property Tax Department, Ulhasnagar Municipal Corporation, Ulhasnagar for the period 1/4/2016 to 31/3/2017.

Part-I-A: Introductory

A test check on the accounts of the Assessor & Collector, Property Tax Department, Ulhasnagar Municipal Corporation, Ulhasnagar for the period 1/4/2016 to 31/3/2017 was conducted locally during the period from 02.12.2017 to 14.12.2017 by audit team comprising of Shri S. K. Chaudhary AAO, Shri S. G. Gorate, Sr. Auditor and Shri Ratnesh Sinha, AAO (from 11.12.2017 to 14.12.2017) under the supervision of Shri S. B. Patil, Sr. Audit Officer.

(i) Personnel

The following officials held the charge of the post of the Assessor & Collector, Property Tax Department, Ulhasnagar Municipal Corporation, Ulhasnagar during the period covered by audit.

Name of Officer	Period
Shri Shailesh Donde	01.04.2016 to 16.01.2017
Dr. Yuvraj Bhadane	17.01.2017 to 22.09.2017
Shri Santosh Jadhav	23.09.2017 till date

(ii) Activity of the department:

Main function of the department is to

1. To levy, asses & recover Property Taxes.
2. To levy, asses & recover State Education Cess / Employees Guarantee Cess & tax on larger residential premises on behalf of State Government.
3. To levy, assess & recover Water charges & Fees.

(iii) Grants and Expenditure:

-Nil-

(iv) Total revenue realized during the period covered by audit.

(Amount in Rs.)

Year	Property Tax	Water Tax	Others
2016-17	62,51,68.901/-	25,55,25,312/-	Nil

(v) The total no properties assessed upto date in Ulhasnagar Municipal Corporation are stated to be 1,72,047 and 917 New properties assessed during the period of 2016-17

(vi) Details of cash book and pass book balance as on 31.03.2017

Sr. No.	Name of Cash Book & A/c No.	Bal. of cashbook as on 31-03-17	Balance of Pass book as on 31-03-17
All Cash books are maintained by Accounts Department.			

(vii) Inspection/audit:

All the bills, tender, contracts etc. are pre-audited by the Municipal Chief auditor.

Local Fund Audit completed upto 2014-15 in September 2016 of which report was received the total paras are outstanding are 8

(viii) The cases of misappropriation/ embezzlement during the period covered by audit were reported to be nil.

Disclaimer

The Inspection Report had been prepared on the basis of the information furnished and the records made available by Assessor & Collector, Property Tax Department, Ulhasnagar Municipal Corporation, Ulhasnagar. The Office of the Principal Accountant General/Audit, Maharashtra, Mumbai disclaims any responsibility for any non-information and/or misinformation on the part of the Auditee organization.

Part – I-C: Persistent Irregularities.

-Nil-

Part II: Audit Findings

Part II-A: Significant Audit Findings

-Nil-

Part -II-B: Other Observations.

Para 1: (A) Outstanding recovery of Tax Rs.288.95 crore

(B) Arrears of Rs.33.61 crore carried forward short as opening balance from previous year closing balance.

As per clause 127 and 129 of the Maharashtra Municipal Corporation Act, 1949, property tax is required to be levied on the property held by any individual or organization within the jurisdiction of the Corporation. Similar Tax was also levied by the Ulhasnagar Municipal Corporation. Property Tax is the main source of revenue to Corporation and is required to be recovered promptly to avoid accumulation of the same for utilizing the same to undertake developmental works in their jurisdiction.

On scrutiny of records it was noticed that there were outstanding Taxes pending for recovery as on 31.03.2017 as detail below:

Amount in Rs

	Opening Balance	Current demand	Total demand	Recovered	Closing Balance	Percentage recovery
2012-13	1582905426	959674156	2542579582	508320394	2034259188	19.99
2013-14	1991465898	1026426274	3017892172	672894820	2344997352	22.30
2014-15	2389526944	1118203697	3507730641	1033024560	2474706081	29.45
2015-16	2221573837	1109245634	3330819471	616452892	2714366579	18.50
2016-17	2629684723	1140595167	3770279890	880804831	2889475059	23.36

From the above it could be seen that the rate of recovery is very poor and ranges between 18.50 and 29.45 per cent. The slow pace of recovery not only indicates the lack of action but also results in accumulation of arrears year after year.

(B) Arrears of Rs.33.61 crore carried forward short as opening balance from previous year closing balance.

Further, scrutiny revealed that the details regarding the issue of bills and recovery is handled by a software consultancy company namely M/s ABM. On scrutiny of data maintained by the

company, it was seen that the closing balance of the previous year did not tally with the figures of the opening balance of the next year and there was a huge difference between the previous years closing balance and next year opening balance as detailed below:

Year	Opening Balance as per audit	Opening Balance as per Department	Difference
2013-14	2034259188	1991465898	42793290
2014-15	2344997352	2389526944	-44529592
2015-16	2474706081	2221573837	253132244
2016-17	2714366578	2629684723	84681855
		Total Rs.	336077797

From the above table, it was seen that there was a huge difference in the carry forward of opening balances. Thus, the Department has shown less arrears without recovery/write off or any other reason. This is very serious matter as this outstanding tax recovery was shown short in crores of rupees for the next year.

The reasons for the above differences of short outstanding recovery of Rs.336077797/- was called for in audit. It is further pointed out that the closing balances of the years 2009-2010 and 2010-2011 did not tally with the opening balance for the years 2010-2011 and 2011-2012 respectively which was also pointed out in the previous audit.

In reply, the Department stated that the action for recovery of outstanding property tax action taken as per Act from time to time letter for reconciliation of opening balance and closing balance issued to programmer after obtaining the information compliance would be submitted to audit.

Further progress is awaited.

Para 2: Blocking of revenue due to dishonored cheques Rs.1.79 crore

As per Section 129 to 133 A of the Maharashtra Provincial Municipal Corporation Act, 1949 and the Resolutions passed by the Standing committees from time to time, the property Tax is to be recovered from the property owners at the rates prescribed therein. The Tax Department,

Ulhasnagar Municipal Corporation has recovered the 'Property Tax' from the property owners at prescribed rates by cash and cheques.

During scrutiny of dishonored cheques register from computer system for the year 2016-17 it was observed that 479 cheques involving amount of Rs.1,78,68,835/- as detailed in enclosed **Annexure 'A'** were dishonored and the amount was not recovered till the date of audit.

In reply the Department stated that the process of recovering the amount of dishonored cheques is in progress.

Reply of the department is not acceptable as there is no progress of recovery during the past years.

Para 3(A): Non-recovery of taxes on Mobile Towers

The Property Tax Department of Ulhasnagar Municipal corporation issued demand notice bill to the owners of mobile tower structures and recovers the property taxes from them. The property tax is levied at commercial rates after fixing the rateable value based on the rent paid by the mobile tower owners to the building premises owners. It was seen as per property tax department records, there were 106 mobile towers of various service providers within Ulhasnagar jurisdiction which were assessed to property tax.

Scrutiny of the statement of mobile towers received from the Property Tax department revealed that at the end of October 2017, a demand of Rs.3.73 crore was issued and Rs.1.27 crore was recovered from various service providers as property tax for installing BTS tower on buildings, etc. An amount of Rs.2.47 crore was still pending for recovery as of October 2017 as tax from the illegal mobile towers installed in the jurisdiction of the Corporation. The details are as shown below:

Unit No	No of mobile Tower	Arrear upto 2016-17	Current demand	Total demand	Amount Recovered	Amount Outstanding recovery
1	14	2421689	1198897	3620586	488694	3131892
2	18	6432188	1767083	8199271	3154723	5044548
3	07	1190228	788304	1978532	1217357	761175
4	16	3421584	1635271	5056855	1678212	3378643
5	11	1258075	1579523	2837598	1621056	1216542
6	13	2355190	1539836	3895026	1735341	2159685

7	10	2556196	1299678	3855874	1377665	2478209
8	17	5761435	2126609	7888044	1397391	6490653
Total	106	25396585	11935201	37331786	12670439	24661347

In reply the Department stated that the matter would be verified and compliance submitted to audit.

Para 3(B): Non-production of records related to Rent Agreement for Assessment of Mobile Towers.

During audit of Property Tax Department, UMC copy of **Rent Agreement for Assessment of Mobile Towers** of following Properties for the year 2016-17 for audit scrutiny was called for in audit.

Unit No.1			
Sr. No.	Property Account No.	Tower	Amount of R.V.
1.	09AI019216000	BSNL	86400
2.	09AI018253700	Bharti	81000
3.	09AI018256500	Idea	25920
4.	09AI019215900	Reliance Jio	108000
5.	08AI020797700	Reliance Jio	225842
Unit No.3			
6.	19BI020285900	Wireless	216000
7.	22BI020285600	Suyog	216000
Unit No.4			
8.	28BI019456100	Bhartiya Info	18800
9.	26BI0020816200	Reliance Jio	225000
10.	30CO020722000	Reliance Jio	247500
Unit No.5			
11.	37BO019187000	Idea	129600
12.	37BI019182700	Reliance Jio	129600
13.	37BO019263700	Vodafone	172800
Unit No.6			
14.	39CO19231500	BSNL	54000
15.	39CO19231600	BSNL	54000
16.	39DI019324000	Reliance Jio	48200
17.	39CO019230000	Airtel	32400
18.	40CO020144900	Airtel	135000
Unit No.7			
19.	45CI019654000		67500
20.	50DI020798000		293342
Unit No.8			
21.	51DI019599200		81000

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However, the above records were not produced during the audit period due to which it could not be ascertained whether the assessment of property tax of Mobile towers done correctly.

In reply the Department stated that letters were issued to concerned staff to furnish the agreement copy of Mobile Towers. After obtaining copies from agency same would be submitted to audit for scrutiny.

Reply is not tenable as it is the responsibility of Head of the department to obtain the copies of the agreement and keep them in records permanently.

Para 4: Non-levy of Property Tax on Hoarding.

The Assessor and Collector, Property Tax Department, Ulhasnagar Municipal Corporation (UMC) levy tax on property as per provision in Section 129 of the Maharashtra Provincial Municipal Corporation Act 1949. The collected tax, by the Property Tax Department was to be utilized in public welfare, construction of road and bridges, infrastructure etc.

During scrutiny of records related to list of properties, on which, the property tax department Ulhasnagar Municipal Corporation (UMC) had collected tax, it was observed that the department failed to collect property tax on hoardings installed for advertisement for business purposes in all over the UMC area.

The Estate Manager, UMC had sent a list of hoardings installed for advertisement for business purpose on private land by M/s Laxmikings Advertising and M/s Pawan Advertising to the Property Tax Department on 15.06.2017 with locations, area of advertising and period of advertising. However, the tax was not levied till date. An agreement with the above agencies was called from Estate Manager on 15.06.2017, by audit which were not received.

Thus, non-levy of property tax on the hoardings from the date of original agreement resulted in loss of revenue to the Corporation.

In reply the Department stated that the matter would be verified and compliance submitted to audit.

Further progress awaited.

Para 5: Levy of property tax on M/s Eastern Machinery & Trading Company at CTS No. 1700 and 1701 Ulhasnagar.

As per Note dated 08.02.2016 of Town Planning Department it was observed that the developer has given the possession of the flats to the purchasers without obtaining Completion Certificate

and Occupancy Certificate from the UMC. Section 267A of the Maharashtra Municipal Corporation Act 1949, states that whoever, unlawfully constructs or reconstructs any building or part of a building

- (a) on his land without obtaining permission under this Act or any other law for the time being in force or in contravention of any condition attached to such permission;
- (b) on a site belonging to him which is formed without approval under the relevant law relating to Regional and Town planning;
- (c) on his land in breach of any provision of this Act or any rule or bye-law made there under or any direction or requisition lawfully given or made under this Act or such rule or bye-law; or
 - a. on any land, belonging to, or leased by, the Corporation, or the Central or State Government, or any statutory corporation or organization or company set up by any such government, in breach of any provision of this Act or of any other law for the time being in force and the rules or bye-laws made there under, shall be liable to pay every year a penalty, which shall be equal to twice the property tax leviable on such building, so long as it remains as unlawful construction without prejudice to any proceedings which may be instituted against him in respect of such unlawful construction. Provided that, such levy and collection of tax and penalty shall not be construed as regularization of such unlawful construction or reconstruction for any period whatsoever of its such unlawful existence.

Scrutiny of records revealed that the UMC had charged the property tax on the said property at non-residential rates for 110964 sqm at rateable value of Rs 12698/- from 2006-07 to 2016-17.

In this context the following details were called for in audit which was conducted in October 2016.

- (i) Reasons for not charging the property tax at residential/commercial rate as the developer has changed the use of land from non-residential to residential and commercial purpose.
- (ii) Reasons for non-revision of rateable value of the property as the developer has completed and occupied the building.
- (iii) Reasons for not charging the penalty equal to twice the property tax leviable.

The Assessor and Collector had assured in October 2016, and further in June 2017 that the details of properties would be called for from Town Planning Department and after obtaining the information, tax leviable would be worked out and the recovery process would be started. It was further stated that revised tax along with penalty would also be imposed on unauthorized allotment of flats/dwelling as the revision of tax is under process. However, even after a lapse of 14 months from the first reply (October 2016) revision of tax rates not done.

In reply the Department stated that letters are issued to concerned staff to levy property taxes and after verification compliance would be submitted.

Further progress awaited.

Para 6: Shortage of in the Office of Property Tax Department, Municipal Corporation, Ulhasnagar

During scrutiny of information furnished by the Department in respect of staff position in Property Tax Department it was observed that there are huge vacancies of various categories of staff. The details of staff position are given below:

r. No.	Designation	Sanction Post	Actual Position	Short	Excess
	Assessor and Collector	1	1 (Addl. Charge given to Accounts Officer)	1	0
	Dy. Assessor and Collector	2	2 (Addl. Charge given to Clerk)	2	0
	Cashier	2	2 (Addl. Charge given to Clerk)	2	0
	Tax Inspector	10	8 (Post hold by Clerk)	10	0
	Clerk	80	60 (above 8 Clerk included)	20	0
	Bill surveyor/Peons	80	50	30	0
	Total	175	110	65	0

From the above table, it could be seen that out of 175 number of sanctioned posts belonging to 6 categories, only 110 number of posts are filled. Thus, there is shortage of 65 number of post as detailed above.

Further, it was also noticed that the Accounts Officer (on deputation) is holding additional charge of the post of Assessor and Collector, the Clerks are holding the charge of Dy. Assessor

and Collectors, Cashier and Tax Inspectors as additional charges. This arrangement is not only inappropriate but also has the potential to adversely impact the efficient administration of the Corporation. It was also seen that there is huge outstanding recovery of property tax, field books registers were not being maintained properly, no documents were collected for assessment and no files are maintained.

In reply the Department stated that the matter of establishment of UMC pertains under the jurisdiction of General Administrative Department like recruitment of vacant post. The letter has been sent to GAD for making available staff to Property Tax Department.

Reply is not acceptable as the concerned letter was not furnished to audit.

Further progress awaited.

Para 7: Irregularities in Stock Register of Receipts Book

As per Rule 9 of Maharashtra Municipal Account Code 1971, an account of all the receipts book, license forms and other similar articles and form having money value, brought to stock by the Council, shall be maintained in Form 1, the following instructions regarding the maintenance of the account shall be strictly observed:

(1) No receipt book shall be issued to the collection staff unless it is immediately required for use. Fresh issue shall not be made until after the completed books are returned, and when this is not always possible, the return of receipt books immediately after completion shall be ensured.

(2) The note of every issue of a receipt book, etc., in the Register and its return after completion shall be duly attached.

(3) The books shall be issued in serial order, the number of receipts contained therein being also noted in Register.

(4) Unless the partly used receipt books are brought into use during the next year, the unused receipts therein shall be cancelled at the close of the year and an endorsement to that effect shall be made by the Authorised Officer.

(5) On return of the completed books, or during inspection the entries therein shall be carefully scrutinised by the Head of Department or the Chief Officer or some other Officer duly authorised by him and the original receipts there in shall be counted to see that none have been removed or misused, and a certificate to this effect shall be recorded on the reverse of the last

original receipt. Erasures and corrections shall be critically scrutinised and the used books shall be kept in the personal custody of the Authorised Officer.

On scrutiny of Stock Register of Receipt Books of Property Tax Department it was noticed that the Department received receipt book and issued to Tax Inspectors for recovery of Property Tax in their wards. Receipt books were issued to concerned Tax Inspectors however, following discrepancies were noticed.

(i) In many cases there were no signature of the receivers in the stock register.

(ii) In many cases, name of persons to whom receipt books issued were not mention in register.

(iii) The used receipts books were not returned by concerned persons till date of audit.

(iv) In many cases, date of issue was not entered in the stock register.

Due to non-keeping of upto date position of the receipt books as per Rule 9 of MMAC, 1971 the possibility for misuse of the receipt books could not be avoided.

In reply the Department stated that the matter would be verified and compliance submitted to audit.

Part III: Follow up on findings outstanding from previous Inspection Reports

Inspection Report for the period 2002-03 to 2005-06

Para 7: Irregular in writing off of recoverable tax Rs.10.81 lakh

Final compliance is awaited. Para retained.

Inspection Report for the period 2009-10 to 2011-12

Para 8: Less levy of special conservancy tax and conservancy tax

Para retained for full and final compliance

Para 9: Non levy of penalty under section 267A on unauthorized mobile towers erected on authorized/unauthorized buildings.

Para retained for full and final compliance

Para 12: Dishonored cheques

Para retained for full and final compliance

Inspection Report for the period 01.04.2012 to 31.03.2016

Para 2: Non-utilisation of sewerage benefit tax

Para is retained for full and final compliance.

Para 3: Blocking of revenue due to dishonored cheques Rs.29104416

Para is retained for full and final compliance.

Para 4: Non-implementation of Capital Value based Property Tax System

Para is retained for full and final compliance.

Para 5: Non-recovery of property tax from 3 major defaulters Rs.14.72 crores

Para is retained for full and final compliance.

Part IV: Best Practices

Nil


Part V: Acknowledgement

All requisite records called for by Local audit party were produced by the concerned staff of O/o Assessor & Collector, Property Tax Department, Ulhasnagar Municipal Corporation, Ulhasnagar Shri Santosh Jadhav, A & C and Shri Vishal Bangar, Clerk played an important role in producing the records.


Sr. Audit Officer / SSI

ULHASNAGAR MUNICIPAL CORPORATION		
ABSTRACT OF DISHONOUR CHEQUE REGISTER		
From Date 01-04-2016 to 31-03-2017		
WARD NO	ZONE	AMOUNT
10	AO	339323
9	AO	260750
9	AI	893168
3	AO	150924
5	AO	30898
5	AI	183656
17	AI	71128
25	BO	39264
1	AO	100751
1	AI	30000
11	BI	286611
11	AI	193507
11	BO	2871
11	AO	91704
19	BO	44700
19	AI	20000
19	BI	47716
19	AO	17000
50	DI	1096924
31	CO	337266
14	BI	90044
16	AI	18058
20	BI	178000
21	BI	320000
24	BI	52715
26	BO	53954
27	BI	109067
27	BO	17210
28	BI	1101669
29	CO	695277
29	CI	13420
30	CO	851603
32	CO	26454
34	CO	317155
35	BI	175057
36	BO	103297
36	CI	11986
37	BO	62524
38	CI	25000
38	BO	341482
39	DO	969663
39	CO	173764
40	CO	466221
40	CI	174056
42	CO	16131
42	CI	12000

45	CI	209000
45	CO	9306
54	DO	40000
54	DI	167837
56	DO	72011
56	DI	157856
57	DO	41401
57	DI	20000
51	DI	463403
51	DO	106310
41	CI	573009
41	CO	227766
23	BI	674245
8	AO	57168
8	AI	96566
4	AO	25000
43	SI	301280
22	BI	367418
44	CI	1149933
44	CO	57443
44	BO	61000
47	CI	36220
48	CI	135524
48	CO	83429
49	CI	115694
49	CO	4800
56	DI	145166
53	DI	33332
53	DO	38199
52	DI	482610
7	AO	313379
7	AI	37033
13	BI	384227
15	AI	34498
46	CI	13088
6	AO	71286
12	BI	254218
12	AI	60993
18	BI	133219
GRAND TOTAL		17868835


 Asst. Audit officer/SS I