

**LOCAL FUND AUDIT, BALASORE, ODISHA**

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 107909/AR/2015-2016-BALASORE

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Balasore Municipality</b>
2	Year of Accounts under Audit :	<b>2014-2015</b>
3	Name of the Local Authority during the year of A/Cs :	Sri Subhash Chandra Jena, E.O.
	Name of the Local Authority at the time of Audit :	Sri Subhash Chandra Jena, E.O.
4	Duration of Audit :	15-05-2015 To 09-02-2016 (Mandays Consumed :- 179)
5	Name of the Auditors :	CHITTA RANJAN PARHI - Lead Auditor(15-05-2015 to 09-02-2016) PRASANNA KUMAR SAMANTRAY - Lead Auditor(07-06-2015 to 09-02-2016) CHITTA RANJAN PARHI - Lead Auditor(23-09-2015 to 09-02-2016) SUNIL KUMAR BANGARI - Auditor(05-07-2015 to 09-02-2016)
6	Name of the Reviewing Officer :	KANANBALA NAYAK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	01-04-2016
8	Entry Conference Date :	15-05-2015
9	Exit Conference Date :	18-04-2016
10	Name of the District Audit Officer :	KANANBALA NAYAK
11	Date of approval of report by District Audit Officer :	09-05-2016

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	Cash in hand	15.05.2015	
2	Measurement Books	15.05.2015	
3	ServicePostage Stamps	15.05.2015	
4	Holding Tax Receipt Books	15.05.2015	
5			
6	Others		

**Comments**

Despite issue of objection memo no-1/15.05.2015, physical verification of other items like Misc. receipt books i.e. ( holding Tax, U/S -290, U/s-255 (2), U/s-314 ) , Building plan forms etc. could not be conducted due to non production of the same before audit party. During exit conference the Local Authority replied that -they will produced the above mentioned items to next audit.

**PARA: 3 LIST OF VERIFIED RECORDS**
**A : List Of Verified Records/Register**

Sino	List Records/Register
1	Stock & Store Register of Municipality
2	Tax collector's daily collection register
3	Assessment List
4	Stock Register of Stationery
5	Stamp Account
6	Register of Interest Bearing Securities
7	Stock account of Tickets used for daily collection of Market fees
8	Register of Grants
9	Daily Collection Register
10	Register of Rents for which there is fixed demand
11	Miscellaneous Receipts
12	Application for License for Carriage, Cart, Horses and Other animals
13	Register of the Tax on Carriages, Carts, Horses and Other animals
14	Register of Investments
15	Register of Outstanding Advances
16	Deposit Ledger
17	Advance Ledger
18	Cash Book of the municipality
19	Measurement Book
20	Salary Bills
21	Challan
22	Subsidiary Cash Book
23	Cashier's Cash Book
24	Schedule for the Budget Estimate
25	Abstract of the Budget Estimate
26	Budget Estimate

**B : List of Records/Registers not Produced to Audit**

Sino	List Records/Register
1	Register of Works
2	Miscellaneous Supply Bill
3	Contract Agreement Form
4	Contract Certificate
5	Nominal Muster Roll (NMR)
6	Register of Distrainted property & sales
7	Register of Estimates & Allotments
8	Warrant register
9	Distraint Warrant Register
10	Form of inventory & Notice
11	Notice of demand for tax u/s-161 of OM Act
12	Progress statement of collection of taxes
13	Tax collector's Ledger
14	Stock account of Receipt Forms
15	Register of writes off of demands
16	Tax Receipt Form
17	Mutation Register
18	Arrear Demand Register
19	Register of Petitions
20	Demand and Collection Register
21	Form of appeal petition
22	Tax Ledger (personal A/C of Tax Payers)
23	Ledger of Lessees
24	Arrear List
25	Jamabandi Register
26	Register of Lands
27	Stock account of License Number Plates
28	License Register for Drivers and Owners of Carriages plying for hire
29	License for Carriages, Carts, Horses Other and animals
30	Appropriation Register of Loan Funds
31	Loan Register
32	Establishment Audit Register

33	Register of Quarterly & Annual account of Expenditure
34	Annual Account of Receipts and Expenditure
35	Register of Quarterly & Annual account of Receipt
36	Register of outstanding deposits
37	Abstract Register of Expenditure
38	Register of adjustments
39	Absentee Statement
40	Periodical Increment Certificate
41	Permanent Advance Account
42	Voucher of Recoupment of Permanent Advance Account
43	Abstract Register of Receipts
44	Order Book
45	Register of Bills
46	Subsidiary account of special taxes

**C : List of Records/Registers not Maintained**

Sino	List Records/Register
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**Comments**

Despite issue of objection memo no-1/15.05.2015 ,3/15.07.2015, 6/7.08.2015, 8/11.08.2015, 11/21.08.2015,23/10.09.2015, 28/1.10.2015,31/9.11.2015,40/18.12.2015 the following records could not be made available to audit till the date of completion of audit.

This aspect was discussed during the time of exit conference and the municipality authority replied that they will maintain the above mention records in future and produced the same to next audit.

**PARA: 4 FINANCIAL POSITION**

Balasure Municipality - 2014-2015

Sno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Pension(NLFS)	01-04-2014	760926.05	4262022.00	5022948.05	4989914.00	31-03-2015	33034.05	31-03-2015	33034.05	0.00	
2	Pension(LFS)	01-04-2014	24319.50	966.00	25285.50	0.00	31-03-2015	25285.50	31-03-2015	25285.50	0.00	
3	UAC	01-04-2014	1620639.00	2220380.00	18426773.00	13348524.00	31-03-2015	5078249.00	31-03-2015	5078249.00	0.00	
4	Kalyan Mandap&AWC	01-04-2014	1273887.90	476196.00	13215075.00	26.00	31-03-2015	1321504.90	31-03-2015	1321504.90	0.00	
5	Urban Greenery	01-04-2014	1634461.00	1089100.00	2723561.00	1366360.00	31-03-2015	1357201.00	31-03-2015	1357201.00	0.00	The C.B. 1357201.00 is consolidated C.B. under the head Urban Greenery in two different cash books as detailed under. General Bank cash book: 357201.00 RD Grant cash book 1000000.00.
6	Public Toilet	01-04-2014	1454249.00	58749.00	1512998.00	0.00	31-03-2015	1512998.00	31-03-2015	1512998.00	0.00	
7	Public Toilet	01-04-2014	707986.00	28603.00	736589.00	0.00	31-03-2015	736589.00	31-03-2015	736589.00	0.00	
8	NSDP	01-04-2014	728837.00	29443.00	758280.00	0.00	31-03-2015	758280.00	31-03-2015	758280.00	0.00	
9	Market SD	01-04-2014	4198441.82	3913522.00	8111963.82	8111963.82	31-03-2015	0.00	31-03-2015	0.00	0.00	
10	Incentive	01-04-2014	2960993.00	184754.00	3145747.00	2718400.00	31-03-2015	427347.00	31-03-2015	427347.00	0.00	
11	ESD/EMD	01-04-2014	5521487.00	1548425.22	7069912.22	1346402.00	31-03-2015	5723510.22	31-03-2015	5728370.22	-4860.00	
12	12th TFC(R&B)	01-04-2014	7134688.00	3651436.00	10786124.00	3032545.00	31-03-2015	7753579.00	31-03-2015	7753579.00	0.00	
13	12th FC(SWM)	01-04-2014	7669172.00	304667.00	7973839.00	611132.00	31-03-2015	7362707.00	31-03-2015	7362707.00	0.00	
14	12th FC(NRB)	01-04-2014	2623326.00	827308.00	3450634.00	292033.00	31-03-2015	3158601.00	31-03-2015	3158601.00	0.00	
15	IHSDP(Phase-1)	01-04-2014	4313406.00	166530.00	4479936.00	623839.00	31-03-2015	3856097.00	31-03-2015	3856097.00	0.00	
16	IHSDP(Phase-1)	01-04-2014	4504050.45	3254605.00	48295109.50	14037478.00	31-03-2015	3425763.15	31-03-2015	3425763.15	0.00	
17	SJSRY	01-04-2014	2820576.03	4009625.00	6830201.03	250764.00	31-03-2015	6579437.03	31-03-2015	6579437.03	0.00	
18	IDSMT	01-04-2014	38467.12	1554.00	40021.12	0.00	31-03-2015	40021.12	31-03-2015	40021.12	0.00	
19	Boundary Wall & Water Bodies	01-04-2014	3193238.00	395860.00	3589098.00	1690004.00	31-03-2015	1899094.00	31-03-2015	1899094.00	0.00	
20	Election	01-04-2014	2582275.00	282810.00	2865085.00	501586.00	31-03-2015	2363499.00	31-03-2015	2363499.00	0.00	
21	M.V. Tax	01-04-2014	1050656.00	3766317.00	14272883.00	9135965.00	31-03-2015	5136918.00	31-03-2015	5136918.00	0.00	

			6.00	0	00	0	00		00			
22	M.V.Tax	01-04-2014	0.00	2355000.00	2355000.00	0.00	31-03-2015	2355000.00	31-03-2015	2355000.00	0.00	
23	MBPY/IGNPY	01-04-2014	23382919.00	34253906.00	57636825.00	22956298.00	31-03-2015	34680527.00	31-03-2015	34680527.00	0.00	
24	FDR	01-04-2014	1028522.00	40897.00	1069419.00	122766.00	31-03-2015	946653.00	31-03-2015	946653.00	0.00	
25	Spl.Problem Fund/NFBS	01-04-2014	1774831.14	365920.00	2140751.14	932134.00	31-03-2015	1208617.14	31-03-2015	1208617.14	0.00	
26	R.D.	01-04-2014	4011076.00	1142914.00	1544021.00	4732207.00	31-03-2015	1070801.00	31-03-2015	1070801.00	0.00	
27	NCRP/Balashram	01-04-2014	222092.00	9021.00	231113.00	0.00	31-03-2015	231113.00	31-03-2015	231113.00	0.00	
28	CRF	01-04-2014	1275958.00	48138.00	1324096.00	221947.00	31-03-2015	1102149.00	31-03-2015	1102149.00	0.00	
29	13th F.C.	01-04-2014	4224142.00	27944856.00	70186280.00	26792653.00	31-03-2015	43393627.00	31-03-2015	43393627.00	0.00	
30	BRGF	01-04-2014	294764.00	201377.00	496141.00	0.00	31-03-2015	496141.00	31-03-2015	496141.00	0.00	
31	Municipal High School	01-04-2014	24898.00	1006.00	25904.00	0.00	31-03-2015	25904.00	31-03-2015	25904.00	0.00	
32	DDOs Current A/C	01-04-2014	4900.00	345000.00	349900.00	0.00	31-03-2015	349900.00	31-03-2015	349900.00	0.00	
33	Salary & Others	01-04-2014	28854769.00	65309080.90	94163849.90	69115889.90	31-03-2015	25047960.00	31-03-2015	25047960.00	0.00	
34	Devolution Fund	01-04-2014	9088367.46	272900.00	9361267.46	0.00	31-03-2015	9361267.46	31-03-2015	9361267.46	0.00	
35	Devolution Fund	01-04-2014	0.00	9185642.00	9185642.00	3409683.00	31-03-2015	5775959.00	31-03-2015	5775959.00	0.00	
36	Fixed Deposit	01-04-2014	2283180.00	191740.00	2474920.00	0.00	31-03-2015	2474920.00	31-03-2015	2474920.00	0.00	
37	City Bus Service	01-04-2014	0.00	75160808.00	75160808.00	0.00	31-03-2015	75160808.00	31-03-2015	75160808.00	0.00	
38	M.P.LAD	01-04-2014	2081260.63	84079.00	2165339.63	157059.00	31-03-2015	2008280.63	31-03-2015	2008280.63	0.00	
39	P.L.Account	01-04-2014	12055653.21	40024087.62	52079740.83	29684081.16	31-03-2015	22395659.67	31-03-2015	22395659.67	0.00	
	<b>GRAND TOTAL</b>		<b>261483805.46</b>	<b>297695471.74</b>	<b>559179277.20</b>	<b>220181653.88</b>		<b>33899723.32</b>		<b>339002483.32</b>	<b>-4860.00</b>	

**Comments**

**Details of Closing balance**

The details of CB as on 31.03.2015 in respect of Balasore Municipality as follows.

Sl.No	In PL	In Bank	In cash	Total
1	1,54,68,305.21	32,35,29,318.11	-	33,89,97,623.32
<b>Total</b>	<b>1,54,68,305.21</b>	<b>32,35,29,318.11</b>	<b>-</b>	<b>33,89,97,623.32</b>

Comments:-Para-4.1: Delay in preparation and approval of Budget

As per section 104 of Odisha Municipal(OM) Act, at least two months before the close of the financial year the Chairperson shall represent before the Municipality a complete accounts of the probable receipts and expenditure for the following financial year together with the actual of current year so that the approved budget will be available at the beginning of the next year. On scrutiny of the budget file of the ULB for the year 2014-15 it is revealed that the budget estimate for the financial year 2014-15 was approved by the Municipal Council vide CR No01/16.08.2014 after expiry of six months of the schedule date for the preparation of budget(1st Feb) and four months of the resumption of the financial year for which the budget has been prepared. As required u/s 109 of OM Act, the budget after passed by the council, the same should be submitted to the Government for approval. Thorough scrutiny of the budget file for the year 2014-15 revealed that no such approval of the budget estimate by the state Govt has been obtained by the Municipality. Thus non-approval of the budget by state Government, delay in preparation and approval of budget and incurring of expenditure without approval of Government resulted in violation of the provision of the act. Henceforth the E.O. of the Municipality is impressed upon to take necessary steps for timely preparation of budget for streamlining receipt and expenditure.

This aspect was discussed at the time of exit conference and the municipal Authority replied that due to general election the Budget preparation was delayed. Hence the E.O. of the Municipality is suggested to take necessary steps for timely preparation of budget

Preparation of unrealistic budget

As per OM Act 1950, Budget is to be prepared basing on the probable receipts and expenditure for the following financial year and same is to be as practical and as accurate as possible. From scrutiny of the budget estimate for the year 2014-15 revealed that though there is a very little difference between the estimated and actual receipt but there is a wide variation between the estimated and actual expenditure under various heads. The details are furnished here under.

Receipt			Expenditure		
As per Budget	Actual	% of variation	As per Budget	Actual	% of variation
299452800.00	297563913.74	0.6%	422694120.00	220181653.88	91.97%

The details of expenditure in excess of approved amounts under some important heads are furnished below .

Head of Expenditure	Budgeted Expenditure	Actual Expenditure	Excess of Budgeted Expenditure Over Actual	% of excess in Utilization
Energy charges	5500000.00	10991307.00	5491307.00	99
Cost of Lime, Bleaching, Anti Larva etc.	850000.00	2875150.00	2025150.00	238
Fuel, Repair and Purchase of spare parts of Vehicle	400000.00	557755.00	157755.00	39

This aspect was discussed at the time of exit conference and the municipal Authority replied that in order to clear the arrear dues they failed to prepared a realistic budget. So the E.O. is suggested to prepare a realistic Budget based on the actual receipt and expenditure henceforth.

**Para -4.2:- Non- maintenance of cash book under Double Entry Based Accounting system( DEABAS)**

It is worthwhile to mention here that adoption of modern accrual based double entry system of accounting was mandatory for ULB level reform set by the Govt. of India. The state Govt. decided to introduce double entry system of accrual based accounting in ULBs across the state during 2007. The Odisha Municipal accounts rules - 2012 notified in July-2012 requiring all Municipalities to maintain their books of account on accrual basis under double entry system of book keeping. Moreover the Govt. in H \$ UD department has instructed all the ULBs across the state to switch over to the prescribed system as per Odisha Municipal accounts rules 2012 with effect from 01.10.2013. The same has not yet been implemented in the Municipality .

The reason for Non implementation of the above system in the Municipality was sought for through objection memo number -56/ 5.02.2016. The E.O. furnished no compliance of the memo till closure of the Audit. Hence he is suggested to maintain the same with intimation to Audit.

This aspect was discussed at the time of exit conference and the municipal Authority replied that they will maintain the same hence forth.

**PARA: 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE**

Balasore Municipality - 2014-2015

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	Canara Bank,Bls	2466101008512	31-03-2015	25904.00	31-03-2015	25904.00	0.00	Municipal high school
2	SBI Bls	11157506856	31-03-2015	349900.00	31-03-2015	349900.00	0.00	DDo current Account
3	UBI Bls	30381165	31-03-2015	2474920.00	31-03-2015	2474920.00	0.00	Fixed Deposit
4	SBI Evening Bls	30298448095	31-03-2015	25285.50	31-03-2015	25285.50	0.00	Pension LFS
5	SBI Evening Bls	30298434784	31-03-2015	33034.05	31-03-2015	33034.05	0.00	Pension Non LFS
6	Canara Bank Bls	2466101011332	31-03-2015	5337403.00	31-03-2015	5078249.00	259154.00	UAC
7	UBI Bls	0247010173155	31-03-2015	13215049.00	31-03-2015	13215049.00	0.00	AWC
8	OBC Bls	9832151002982	31-03-2015	357201.00	31-03-2015	357201.00	0.00	Park and Urban Greenery
9	UBI Bls	500602010002006	31-03-2015	1512998.00	31-03-2015	1512998.00	0.00	Public Toilet
10	UBI Bls	500602010000967	31-03-2015	758280.00	31-03-2015	758280.00	0.00	NSDP
11	PNB Bls	0039000100030818	31-03-2015	0.00	31-03-2015	0.00	0.00	The account may be closed and compliance reported to next audit
12	SBI Evening Bls	30140963740	31-03-2015	431947.00	31-03-2015	427347.00	4600.00	Incentive
13	OBC Bls	09832011000172	31-03-2015	7779826.00	31-03-2015	7753579.00	26247.00	12th FC R and B
14	OBC Bls	9832011000837	31-03-2015	5771938.22	31-03-2015	5728370.22	43568.00	EMD
15	SBI Evening Bls	30421902394	31-03-2015	3856097.00	31-03-2015	3856097.00	0.00	IHSDP Phase 1
16	IOB Bls	083201000007138	31-03-2015	34257631.50	31-03-2015	34257631.50	0.00	IHSDP Phase ii
17	SBI Evening Bls	30324452673	31-03-2015	6743445.03	31-03-2015	6579437.03	164008.00	SJSRY
18	UBI Bls	500602010001683	31-03-2015	40021.12	31-03-2015	40021.12	0.00	IDSMT
19	IDBI Bls	328104000013581	31-03-2015	1914482.00	31-03-2015	1899094.00	15388.00	Boundary Wall and Water Bodies
20	OBC Bls	9832011000813	31-03-2015	2366685.00	31-03-2015	2363499.00	3186.00	MPLADandElection
21	OBC Bls	9832010010450	31-03-2015	5228430.00	31-03-2015	5136918.00	91512.00	MV Tax Grant
22	UBI Bls	500603010601647	31-03-2015	2008280.63	31-03-2015	2008280.63	0.00	MPLAD
23	IDBI Bls	328104000066112	31-03-2015	34687027.00	31-03-2015	34680527.00	6500.00	MBPY and IGPNPY
24	UBI Bls	600602010002231	31-03-2015	946653.00	31-03-2015	946653.00	0.00	FDR
25	UBI Bls	500602010001273	31-03-2015	1208617.14	31-03-2015	1208617.14	0.00	NFBS
26	OBC Bls	9862151002364	31-03-2015	10750135.00	31-03-2015	10708010.00	42125.00	RD
27	BOB Bls	14670100002700	31-03-2015	231113.00	31-03-2015	231113.00	0.00	NCLP
28	SBI Evening Bls	30324453440	31-03-2015	1110070.00	31-03-2015	1102149.00	7921.00	CRFand NCCF
29	OBC Bls	098320100108	31-03-2015	7564929.00	31-03-2015	7362707.00	202222.00	12th FC SWM

		40						
30	OBC Bls	098320100108 50	31-03-2015	3161298.00	31-03-2015	3158601.00	2697.00	12th NRB
31	District Treasury Bls		31-03-2015	15468305.21	31-03-2015	15468305.21	0.00	PL
32	SBI Proof Road	30807282394	31-03-2015	31474032.00	31-03-2015	25047960.00	6426072.00	Salary and Others
33	UBI Bls	500602010024 591	31-03-2015	43640822.00	31-03-2015	43393627.00	247195.00	13th FC
34	HDFC Bls	036614500005 47	31-03-2015	722185.00	31-03-2015	736589.00	-14404.00	Public Toilet
35	HDFC Bls	501000395897 52	31-03-2015	167326.00	31-03-2015	167326.00	0.00	Devolution Fund
36	HDFC Bls	036614500051 0	31-03-2015	496141.00	31-03-2015	496141.00	0.00	BRGF
37	IDBI Bls	032810400016 5969	31-03-2015	75160808.00	31-03-2015	75160808.00	0.00	City Bus Service
38	Andhra Bank	102210100069 930	01-04-2014	3355000.00	31-03-2015	3355000.00	0.00	MVT Grant and Urban Greenery Grant. MVT Grant- Rs 2355000.00 Urban Greenery- Rs 1000000.00 Total Rs3355000.00
39	UBI Balasore	500602010027 983	01-04-2014	8463143.46	31-03-2015	6927354.46	1535789.00	UBI-PL
40	ICCI Bank, Balasore	060901001885	01-04-2014	9193941.46	31-03-2015	9193941.46	0.00	Devolution Fund
41	ICCI Bank, Balasore	060901002103	01-04-2014	5775959.00	31-03-2015	5775959.00	0.00	Devolution Fund.
	<b>GRAND TOTAL</b>			<b>348066263.32</b>		<b>339002483.32</b>	<b>9063780.00</b>	

**Reconciliation**

Reconciliation

1. Account number--2466101011332 ( UAC)

I) Bank balance as per cash book	5078249.00
II) Add: Cheque no- 786340/ 19.03.2015	
Issued but not encashed within 31.03.2015	<u>259154.00</u>
Total:	5337403.00
Balance as per pass book	5337403.00

2.Account No:-9862151002364(RD)

I)Bank Balance as per Cash Book	10708010.00
ii)Add: Cheque bearing number 999209/19.03.15	
issued but not encashed within 31.03.2015	<u>42125.00</u>
Total:	10750135.00
Balance as per passbook	10750135.00

3.Account No:-30140963740(Incentive)

i)Bank Balance as per Cash Book	427347.00
ii)Add:-Cheque No 579835/19.03.2015 for Rs 4600.00	
issued but not encashed within 31.03.2015	<u>4600.00</u>
Total	431947.00
Balance as per passbook	431947.00

4.Account No:- 09832011000172(12th FC R&B)	
i)Bank balance as per Cash Book	7753579.00
ii)Add:-Cheque bearing number 077049/19.03.2015	
amounting to Rs 26247.00 not encashed within 31.03.2015	26247.00
Total	7779826.00
Bank Balance as per passbook	
	7779826.00
5.Account No:-30324452673(SJSRY)	
i)Bank Balance as per Cash Book	6579437.03
ii)Add:- Unreconciled amount of Rs 164008.00 rolling since	
31.03.14 dealt in AR No-47837/2014-15 not reconciled	
within 31.03.15	<u>164008.00</u>
Total	6743445.03
Bank Balance as per passbook	
	6743445.03
6.Account number:- 32810444413581( Boundary Wall and Water Bodies)	
I) Bank Balance as per Cash Book	1899094.00
II) Add: cheque bearing no 17636/19.03.2015 for Rs 15388.00 not	
encashed within 31.03.2015	<u>15388.00</u>
Total	1914482.00
Bank Balance as per pass book	
	1914482.00
7. Account no-- 9832011333813 (MP LAD/ ELECTION)	
I) Bank Balance as per cash book	2363499.00
II) Add: cheque no 246643/ 19.03.2015 amounting to	
Rs 3186.00 not encashed within 31.03.2015	<u>3186.00</u>
Total	2366685.00
Bank balance as per pass book	
	2366685.00
8.Account no- 9832010010450( MV Tax )	
I) Bank balance as per cash book	5136918.00
II) Add: cheque bearing number-993485/19.03.2015	
for Rs 91512.00 not encashed within 31.03.2015	<u>91512.00</u>
Total	5228430.00
Bank balance as per passbook	
	5228430.00
9. Account number-328104000066112(MBPY/IGNPY)	
I) Bank balance as per cash book	34680527.00
II) Add: cheques for Rs 6500.00 as detailed under	
not encashed till 31.03.2015	<u>6500.00</u>

List of unencashed cheques

Cheque no / date	Amount
52754/1.04.2013	1100.00
52764/15.04.2013	900.00
052702/19.06.2014	1500.00
131942/7.02.2015	1500.00
131947/7.02.2015	<u>1500.00</u>
<b>Total</b>	<b>6500.00</b>
<b>Total ( I + II)</b>	<b>34687027.00</b>
<b>Balance as per pass book</b>	<b>34687027.00</b>
10. Account number 30324453440 (CRF /NCCF )	
I) Bank balance as per cash book	1102149.00
II) Add: cheque no- 113718/28.11.2013 for Rs 7921.00 not encashed within 31.03.2015	<u>7921.00</u>
<b>Total</b>	<b>1110070.00</b>
<b>Bank balance as per pass book</b>	<b>1110070.00</b>
11. Account number- 09832010010840( 12th FC SWM )	
I) Bank balance as per cash book	7362707.00
II) Add: cheque number -077639/19.02.2015 for Rs 202222.00 not encashed within 31.03.2015	<u>202222.00</u>
<b>Total</b>	<b>7564929.00</b>
<b>Bank balance as per pass book</b>	<b>7564929.00</b>
12.Account number:-09832010010850(1303)(12th FC-NRB)	
i)Bank balance as per Cash Book	3158601.00
ii)Add: Cheque No 246608/19.03.2015 for Rs 2697.00 issued but not encashed within 31.03.2015	<u>2697.00</u>
<b>Total</b>	<b>3161298.00</b>
<b>Bank balance as per passbook</b>	<b>3161298.00</b>
13.Account No:-30807282394(Salary & Others)	
i)Bank balance as per Cash Book	25047960.00
ii)Add:Cheques worth money value of Rs 6426072.00 issued but not encashed within 31.03.2015(list of cheques furnished below)	<u>6426072.00</u>
<b>Cheque No/Dt</b>	<b>Amount</b>
308351/19.03.15	58815.00
308360/26.03.15	6355924.00

308361/26.03.15	3477.00
308369/27.03.15	<u>7856.00</u>
Total	6426072.00

Total(i+ii) 31474032.00

Bank balance as per passbook 31474032.00

14.Account number:-500602010024591(13th FC)

i)Bank balance as per Cash Book 43393627.00

ii)Add: Cheque number 12003191/19.03.15 for Rs 247195.00

not encashed within 31.03.2015 247195.00

Total 43640822.00

Bank balance as per passbook 43640822.00

15.Account number:500602010027983(UBI-PL)

i)Bank balance as per Cash Book 6927354.46

ii)Add: Cheques worth money value of Rs 1535789.00 enlisted

below are not encashed within 31.03.2015 1535789.00.

Cheque number/Date	Amount
005281/19.03.15	109038.00
005292/30.03.15	63725.00
005294/30.03.15	209126.00
005295/31.03.15	1150400.00
005283/19.03.15	<u>3500.00</u>
Total	1535789.00

Total(i+ii) 8463143.46

Bank balance as per passbook 8463143.46

16.Account number:9832011000837(EMD/ISD)

i)Bank balance as per pass Book 5771938.22

ii) Bank balance as per cashbook 5728370.22

Difference 43568.00 ( The differential amount Rs 43568.00 may be reconciled and produced to next audit for verification.

17.Account No:03661450000547(Public Toilet)

1.Bank balance as per cash book 736589.00

2.Deduct the interest amount wrongly taken in the cash book

on 31.03.2015 but accrued in pass book on 1.04.2015 (-) 14404.00

3.Balance as per pass book 722185.00

This aspect was discussed at the time of exit conference and the municipal Authority replied that the differential figure is rolling from previous years ,how ever steps will be taken to reconcile the amount and produce the same to next audit.Till then asum of RS. 43568.00 is kept under objection.

**Para-5.1:- Loss of Interest due to non parking of funds in Flexi Account.**

As per letter no-35425/F/12.10.12, all departments were asked to instruct the implementing agencies which are authorised to keep the central share and state share or only central share of the centrally sponsored schemes in bank accounts, to keep them in Flexi account so that higher interest accrual of the scheme funds can be ploughed back to expand the coverage of the scheme without affecting the fund flow of this scheme. As revealed from the grant statement that during the year covered under audit, mammoth grants to the tune of Rs 249393297.00 has been received by the Municipality and the same have been kept in different saving bank accounts. Had the money been deposited in Flexi account, the Municipality would have earned higher interest accruals from the scheme funds. Due to non adoption of this scheme Municipality has sustained the loss of differential ( higher) rate of interest .

In response to audit objection memo no- 38/15.12.2015 issued on this score the local authority furnished no compliance of the memo till closure of the audit . Hence attention of the E.O. of the Municipality is drawn in this matter to adopt this procedure henceforth.

During the course of Exit Conference, the Municipal Authority assured to adopt the above procedure and to keep the scheme funds in Flexi Account henceforth.

**Para-5.2 :- Non operative Bank Accounts**

In respect of following 4 bank accounts maintained , the pass books are with only accumulated interest without any transaction . The details are given below.

Sl no	Name of the Bank	Account Number	Receipt	Expenditure
1	Bank of Baroda, Balasore	2700	9021.00	0.00
2	Canara Bank, Balasore	8512	1006.00	0.00
3	U B I , Balasore	967	29443.00	0.00
4	U B I , Balasore	1683	1554.00	0.00

Besides above 4 accounts ,other 2 accounts bearing number s 30818( P N B ) and 589752 ( H D F C ) are operative during the year 2014-15. Out of the Bank account 30818 Rs 9088367.46 has been transferred to account no-1001885 ( ICCI, Balasore ) leaving the balance amount of Rs 167326.00 in shape of interest a as on 31.03.2015. Further from the other Account bearing no-30818, Rs 3228310.82 has been transferred to account no-27983( U B I ) leaving a balance of 0.00 as on 31.03.2015.

During exit conference the E.O of Municipality is advised to look into the matter and to take effective steps to close the above listed accounts immediately and compliance reported to audit.

**PARA: 6 STOCK POSITION**

Balasure Municipality - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	----	0	0	0	0.00	0	

**Comments**

Comments:-Para 6.1:- Dead stock Register

As per rule 106 of OGFR an inventory of dead stock should be maintained in all Govt. offices in form OGFR-6 showing the number of articles received, the number disposed of ( by transfer, sale, loss etc) and the balance in hand for each kind of article . Audit objection memo number -23/ 10.09.2015 (page-44 ) was issued for production of dead stock register in appropriate format maintained by the Municipality but no such register was produced till closure of Audit. In lieu of dead stock register a statement showing the position of office furnitures and stationeries in use in different section of the Municipality was furnished to Audit. The balance in hand of each kind of article along with the deion of the articles and sections in which those have been used were furnished in the following proforma .

Sl no	Section	Desktop system with UPS	Printer/Dot Matrix	Fax machine	Xerox machine	Wooden table	Steel table	Wooden long table	Wooden long bench	Wooden chair	Steel chair	Moving chair	Plastic/Fibre moulded chair	Plastic/fibre moulded chair with cushion	Wooden almira	Steel almira
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	E. O. chamber	01				01						01	20	04		
2	MIS section	01	01										01			
3	C P chamber					01						01		10		
4	VCP chamber						01			01		01	04			
5	council hall					04						03		41		
6	New building					01				01			20			
7	computer lab	01	01							01			02			
8	Gen Misc					01					02		01			01
9	P H estt/ council section	01	01				01			02					01	03
10	Gen/ Octroi section								01						02	04
11	Pension section					01				01					02	01
12	PWD/ Work section	04	03			01	03	03	01	02		01	02		01	07
13	Tax section	01	01			04		05	05	17	05	03	02		06	08
14	Bldg. plan section					02				02	01		01		02	02
15	Amin section					01		01	01	01					01	01
16	Law section					01				03					01	01
17	MBPY/IGNP Y section					02				02	01		01			01
18	Issue despatch section					02				02	01				01	
19	Vehicle section					02				04	02					04
20	C O section	01	01			01				01	01	01		03		02
21	Electric section	02	01									01				01
22	Account section	03	01			03	02			06	02	01	01			04

23	Cash section	01	01			02				02			01		01	02
24	Office stock store			01	01	02				02						02
25	Audit section					03				04			02	01		
26	Elec, Census, Adhar section					01	02			03	01		04			01
27	Health section	02	01			07		03	03	13	03		03		07	
28	H.dispensary (O campus .					02		02	02	01	02				02	
29	H dispensary (J R pattnaik road)						01		02		03				02	
30	C D P O section					02				05						
Total		18	12	01	01	47	10	12	15	76	24	13	65	59	29	45

Sl no	Section	Type write r	Wooden side coupboard	Meeting fixed long table	Spee ch table	Woode n rack	Stee l rack	Woode n stool	Comput er table	Scan machi ne	Bicycl e	Tub e light	Ceilin g fan	CF L	Air condition er	Wal l fan	Bulb	LE D light	Stan d fan
1	2	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
1	E. O. chamber								01						02	06		18	
2	MIS section								02							02		04	
3	C P chamber		01											17	01	06			
4	VCP chamber						01				01	01	01						
5	council hall			03	01									23	04	04			
6	New building													25	02	08			
7	computer lab													04	01	01			
8	Gen Misc					01					05	04	12			01		04	
9	P H estt/ council section								01										
10	Gen/ Octroi section																		
11	Pension section																		
12	PWD/ Work section							04	01		09	06	02	01		01	03		
13	Tax section					05	03		01			09	10			01	04		
14	Bldg. plan section	01									01	01							
15	Amin section										02	01							
16	Law section										02	01	01						
17	MBPY/IGNP Y section																		
18	Issue despatch section									02									
19	Vehicle section					02			01		01	01							
20	C O section					01					02	01	01						
21	Electric								01				01						

	section																			
22	Account section					01	01		02			04	02	02			02		01	
23	Cash section							05	01			04	01							
24	Office stock store								01											
25	Audit section											01	02	02						
26	Elec, Census, Adhar section											02	01							
27	Health section								01			05	05	02				03		
28	H. dispensary (O campus)											02	01	01						
29	H dispensary (J R pattnaik road)							02				02	01							
30	C D P O section					03						05	03	02				01	03	
Total		01	01	03	01	13	04	08	16	01	02	58	42	96	11		33	13	26	01

**PARA: 7 INVESTMENT**

Balasore Municipality - 2014-2015

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2014	2283180.00	0.00	2283180.00	191740.00	31-03-2015	2474920.00	31-03-2015	2474920.00	0.00	
	<b>GRAND TOTAL</b>	<b>2283180.00</b>	<b>0.00</b>	<b>2283180.00</b>	<b>191740.00</b>		<b>2474920.00</b>		<b>2474920.00</b>	<b>0.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

It was noticed that no new investment was made during the year 2014-15 except the interest accrued in the old FDR. Further it was revealed from the last Audit report no-47837/2014-15 that though the C.B. of the investment was shown as Rs 2283180.00 as on 31.03.2014 but the actual investment was made for Rs 2264164.00 i.e. less by Rs 19016.00. The reason for less amount of investment was sought for through objection memo no-- 56/ 5.02.2016. In response to the Audit objection memo the E.O. replied that TDS of Rs 19016.00 was deducted from the interest accrued on the deposit which has resulted less investment on 31.03.2014. The answer furnished by the Municipal authority is not satisfactory does not fulfill the motto of the objection. Hence the E.O. is advised to make all official correspondences with the Bank to recover the amount of the TDS deducted by it so as to enable him to get the full maturity value of the deposit. Further the steps may be taken for investment of some amount by diverting the funds from the internal sources of income so as to derive the financial benefit in future.

**PARA: 8 ADVANCE**

Balasore Municipality - 2014-2015

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2014	-	6213792.56	1660500.00	7874292.56	1183800.00	31-03-2015	6690492.56	31-03-2015	6690492.56	0.00	
<b>GRAND TOTAL</b>			<b>6213792.56</b>	<b>1660500.00</b>	<b>7874292.56</b>	<b>1183800.00</b>		<b>6690492.56</b>		<b>6690492.56</b>	<b>0.00</b>	

**Comments :**

As per Rule-136 to 140 of the OM rules and instructions of the finance Deptt. , all money advanced to the contractors or other individuals required to be promptly adjusted within one month from the date of disbursement by submitting detailed accounts and refunding balances, if any . A second advance of any work was also not be granted until / unless the first advance had been accounted for. Further rule -14 of OGFR envisages that every officer whose duties to render accounts on returns in respect of public money is responsible for their completeness and strict accuracy.

It is observed from the advance table that advances to the tune of Rs 6690492.56 remained unadjusted as on 31.03.2015 which is quite alarming. In view of the above unadjusted advances, correct fund position under the schemes could not be ascertained accurately as the actual expenditure remained over stated to that extent . Thus a transparent financial statement could not be worked out to that extent due to above laxity.

year wise and category wise break-up of outstanding advances for the year 2014-15

Sl.No	year	Ex-Employee	Municipal Employee	Councillor	Advocate	Supplier	Contractors	Total	Remarks
1	Up to 2008-09	1958592.27	98276.02	3651.00	60450.00	1720713.00	897098.27	4738780.56	
2	2009-10	1000.00	6500.00	0.00	0.00	955350.00	0.00	962850.00	
3	2010-11	700.00	66000.00	0.00	0.00	0.00	0.00	66700.00	
4	2011-12	0.00	1500.00	0.00	0.00	0.00	0.00	1500.00	
5	2012-13	13000.00	46762.00	0.00	20000.00	0.00	0.00	79762.00	
6	2013-14	0.00	94400.00	0.00	0.00	0.00	0.00	94400.00	
7	2014-15	0.00	736000.00	0.00	10500.00	0.00	0.00	746500.00	
Total		1973292.27	1049438.02	3651.00	90950.00	2676063.00	897098.27	6690492.56	

Details of advance paid during 2014-15 but not adjusted by 31.03.2015

Sl. No	Name and designation of the employee	Voucher No/Date	Amount	Purpose	Sanctioning Authority
1	Harendra Ku Samal S.A.	55/20.03.15	40000.00	Disbursement to beneficiary under HCSY	Subash Ch Jena E.O.
2	do	51/27.02.15	2000.00	do	do
3	Nalinikanta Pati Jr Asst	108/28.08.2014	95000.00	Observation of LSG Day 2014	do
4	do	07/10.04.2014	20000.00	Repairing of Hand Pump	do
5	do	210/25.06.14	20000.00	Inauguration of High Mast light	do

6	do	626/11.11.14	30000.00	Purchase of tube well spare parts	do
7	do	944/24.02.15	10000.00	Organisation of Orientation Programme for City Development Plan	do
8	Niranjan Panda Advocate	132/02.06.14	3500.00	Legal fee	do
9	do	133/02.06.14	3500.00	do	do
10	do	134/02.06.14	3500.00	do	do
	<b>TOTAL</b>		<b>227500.00</b>		

Sl No	Name of the employee	Voucher No/Date	Amount	Purpose	Sanctioning Authority		
1	Sk Afzalludin	275/82394/1 7.07.2014	3000.00	F.A.	Subhash Ch Jena,E.O.		
2	A.B. Rasid Khan	do	3000.00	do	do		
3	Sajid Alli Khan	do	3000.00	do	do		
4	Sk Ajgaar Alli	do	3000.00	do	do		
5	Sk Abdul Siraj	do	3000.00	do	do		
6	Sk Immam Box	do	5000.00	do	do		
7	Murtuza Khan	do	5000.00	do	do		
8	Sk Niyamat	do	3000.00	do	do		
9	Salek Alli Khan	do	3000.00	do	do		
		Total	31000.00				
1	Chakradhara Mohanty	476/82394/2 6.09.2014	5000.00	F.A.	Subash chandra jena,E.O.		
2	Santi Mallick	do	5000.00	do	do		
3	Gadadhara Mishra	do	5000.00	do	do		
4	Nalinikanta Pati	do	5000.00	do	do		
5	Harendra kumar Samal	do	5000.00	do	do		
6	Kasjinath Murmu	do	5000.00	do	do		
7	Jyoti Prakash Sethy	do	5000.00	do	do		
8	Dharmaraj Upadhaya	do	5000.00	do	do		
9	Subasini Panda	do	5000.00	do	do		
10	Ashim kumar Kar	do	5000.00	do	do		
11	Jayakrushana Panda	do	5000.00	do	do		
12	Ghanashyam Satpathy	do	5000.00	do	do		
13	Anuradha Bhuyan	do	5000.00	do	do		
14	Kamal Lochan	do	5000.00	do	do		

	Behera						
15	Biswanath Rana	do	5000.00	do	do		
16	Mukuta Behera	do	5000.00	do	do		
17	Bulu Behera	do	5000.00	do	do		
18	Bhagaban Murmu	do	5000.00	do	do		
19	Braja Gopal Ghosh Mohapatra	do	5000.00	do	do		
20	Rama chandra Samal	do	5000.00	do	do		
21	S Tarokeswar	do	5000.00	do	do		
22	Jhadeswar Jena	do	5000.00	do	do		
23	Baidhar Mohata	do	5000.00	do	do		
24	Sita Murmu	do	5000.00	do	do		
25	Manu Hembram	do	5000.00	do	do		
26	Susanta kumar Das	do	5000.00	do	do		
27	Debendu Dey	do	5000.00	do	do		
28	Abdul Rezak	do	5000.00	do	do		
29	Manaj kumar Biswal	do	5000.00	do	do		
30	Sulochana Das	do	5000.00	do	do		
31	Reeta Rathod	do	5000.00	do	do		
32	Jagatjit singh Chawala	do	2500.00	do	do		
33	Ramesh Behera	do	2500.00	do	do		
34	Bhanu Murmu	do	2500.00	do	do		
35	Susil kumar Roy	do	2500.00	do	do		
36	Jaganath Mohanty	do	2500.00	do	do		
37	Janmajaya Dutta	do	2500.00	do	do		
		Total	170000.00				
1	Bharat Behera	477/82394/2 6.09.2014	5000.00	F.A.	Subash ch Jena, E.O.		
2	Dhusa Behera	do	5000.00	do	do		
3	Jiban Behera	do	5000.00	do	do		
4	Jharia Behera	do	5000.00	do	do		
5	Laxmidhar Behera	do	5000.00	do	do		
6	Prafulla Behera (A)	do	5000.00	do	do		
7	Prafulla Behera (B)	do	5000.00	do	do		

8	Pagulu Behera	do	5000.00	do	do		
9	Sudam Behera(c)	do	5000.00	do	do		
10	Surendra Behera	do	5000.00	do	do		
11	Basanti Behera(A)	do	5000.00	do	do		
12	Basanti Behera(B)	do	5000.00	do	do		
13	Binati Behera	do	5000.00	do	do		
14	Chana Behera	do	5000.00	do	do		
15	Dami Behera	do	5000.00	do	do		
16	Jyoti Behera	do	5000.00	do	do		
17	Kuntala Behera	do	5000.00	do	do		
18	Kuni Behera	do	5000.00	do	do		
19	Laxmi Behera(D)	do	5000.00	do	do		
20	Laxmi Behera(E)	do	5000.00	do	do		
21	Pramilla Behera	do	5000.00	do	do		
22	Parabati Behera	do	5000.00	do	do		
23	Padi Behera	do	5000.00	do	do		
24	Rukmani Behera	do	5000.00	do	do		
25	Rupasee Behera	do	5000.00	do	do		
26	Rahasa Behera	do	5000.00	do	do		
27	Rasana Behera	do	5000.00	do	do		
28	Ranju Behera	do	5000.00	do	do		
29	Roma Behera	do	5000.00	do	do		
30	Rania Behera	do	5000.00	do	do		
31	Subhadra Behera	do	5000.00	do	do		
32	Satyabhama Behera	do	5000.00	do	do		
33	Sumitra Behera	do	5000.00	do	do		
34	Sudha Behera	do	5000.00	do	do		
35	Sadhavi Behera	do	5000.00	do	do		
36	Uma Begera	do	5000.00	do	do		
37	Basanti Das h	do	5000.00	do	do		
38	Anil Behera	do	5000.00	do	do		
39	Rama Behera	do	5000.00	do	do		
40	Aparti Behera	do	5000.00	do	do		
41	Sambhu	do	5000.00	do	do		

	Naik						
42	Smt. Bela Behera	do	5000.00	do	do		
		Total	210000.00				
1	Jena Tudu	492/82394/2 6.09.2014	2500.00	F.A.	Subash ch. Jena, E.O.		
2	Dibakara Murmu	do	2500.00	do	do		
3	Bimalendu Mishra	do	2500.00	do	do		
4	Gourahari Behera	do	2500.00	do	do		
5	Radhashyam Barik	do	2500.00	do	do		
6	Subhendu Sahu	do	2500.00	do	do		
7	Sanjay ku. Sahu	do	2500.00	do	do		
8	Sasmita Das	do	2500.00	do	do		
9	Harish Biswal	do	2500.00	do	do		
10	Pravasini Barik	do	2500.00	do	do		
11	Bhaskar ch. Das	do	1500.00	do	do	expired on 23.02.2015	
12	Radharani Singh	do	2500.00	do	do		
13	Sandhya Patra	do	2500.00	do	do		
14	Ajaya Parida	do	2500.00	do	do		
15	Sebati Barik	do	2500.00	do	do		
16	Laxman Sen	do	2500.00	do	do		
17	Rabindra Barik	do	2500.00	do	do		
18	Aparna Sathapaty	do	2500.00	do	do		
19	Jayanta kar	do	2500.00	do	do		
20	Surya ku. Mohanty	do	2500.00	do	do		
21	Umakanta Biswal	do	2500.00	do	do		
22	Gouranga Jena	do	2500.00	do	do		
23	Sk Rehamat	do	2500.00	do	do		
24	Bikash ch. Behera	do	2500.00	do	do		
25	Sk. Mansoor	do	2500.00	do	do		
26	Tamasa Das	do	2500.00	do	do		
27	Jaladhara Mohata	do	2500.00	do	do		
28	Sanjay ku. Das	do	2500.00	do	do		
29	Pitambar Sala	do	2500.00	do	do		
30	Rabindra Saw	do	2500.00	do	do		
31	Aheshan Khan	do	1500.00	do	do	expired on 29.11.2014	
32	Pravati Nayak	do	2500.00	do	do		
33	Rukmani	do	2500.00	do	do		

	Nayak						
34	Ghanashya ma Nayak	do	2500.00	do	do		
35	Sakuntala Behera	do	2500.00	do	do		
36	Sridhar Naya k	do	2500.00	do	do		
37	Manju Behera	do	2500.00	do	do		
38	Bharati Behera	do	2500.00	do	do		
39	Promila Behera	do	2500.00	do	do		
		Total	95500.00				
1	Gopal ch. DAS	532/82394/2 1.10.2014	5000.00	F.A	Subash ch.Jena,E.O.		
2	Bansidhar S ahu	do	2500.00	do	do		
3	Jogendra Kabi	do	2500.00	do	do		
4	Santosh Behera	do	2500.00	do	do		
		Total	12500.00				
		Total F.A. Outstanding	519000.00				
		Grand Total	746500.00				

Surchargeable Advance

In pursuance of G O no: 2221/F-8.03.2002 read with letter no 15179/DLFA/28.09.2013, advances remaining outstanding for more than one year is to treated as loss to Govt. fund and is suggested for recovery from the person granting such advances and advancee jointly in equal proportion through surcharge proceeding as for the said G O. Subsequently the Govt. in Finance Dept. in the circular no 114 / 5.01.2014 have clearly instructed that advance against Govt. transaction cash book of P.S., ULB and other organization also comes under surcharge proceedings. The advances which were during the year 2013-14 but remained unadjusted for more than one year i.e, till 31.03.2015 were detailed here under.

Sl no	Name of the employee	Vrno/Date	Amount	purpose	Sanctioning Authority
1	Nalinikanta Pati Jr Asst.	341/82394/16.08. 2013	4000.00	Observation of Independence Day	Purna chandra Mi shra,EX-E.O
2	Do	362/82394/27.08. 2013	5000.00	L S G Day	do
3	do	459/5.10.2013	3000.00	Gandhi jayanti	do
4	do	495/83295/19.10. 2013	8000.00	Hiring of generator for Phailin,2013	do
5	do	716/82395/25.01. 2014	5000.00	Observing of Rrpublic Day	do
6	Dilip ku Pani Jr.Asst.	648/82394/19.12. 2013	2000.00	Govt.calendar \$ Diary	do
7	Amarendra Pand a T.B C.	489/14.10.2013	21000.00	Free Kitchen	do
8	do	479/82394/8.10.2 013	3500.00	F.A.	do
9	Sk Alli Khan, OTC	486/14.10.2013	8400.00	do	do
10	do	729/10.02.2014	5000.00	case expenditure	do
11	Sabitri Mishra, C.O	23/1273/11.12.20 13	1000.00	for payment of H S Y	do
12	do	25/1273/28.12.20 13	15000.00	do	do

13	Ashok ku Mohanty	479/82394/8.10.2013	3500.00	F,A.	do
	Total		84400.00		

The reason of non -adjustment of F A for Rs 17000.00 paid during 2013-14 was sought for through objection memo no 57/5.02.2016 in response to the audit objection memo the Municipal authority replied that Rs 10000.00 out of Rs17000.00 has been adjusted Vide Vr no - 842 (82394)/ 4.01.2016 ( Rs 5000.00) and 943(82394)/4.02.2016 (Rs 5000.00) against Smt.Bela Behera and Smt Roma Behera respectively. The balance Rs 7000.00 of F A Outstanding against Sri Ashok ku. Mohanty ( Rs 3500.00 ) and Sri Amarendra Panda ( Rs 3500.00 ) has not been adjusted till 31.03.2015 and is suggested for recovery. Therefore the total amount of Rs 84400.00 as stated in the above table is suggested for recovery for which the following persons are held responsible.

1) Sri Pruncha chandra Mishra Ex-E.O.	Rs 42200.00
2) Sri Dilip ku. Pani, Jr Asst.	Rs 1000.00
3) Sri Nalinikanta Pati, Jr.Asst	Rs 12500.00
4) Sri Amarendra Panda,TBC	Rs 12250.00
5) Sk Alli Khan, OTC	Rs 6700.00
6) Sabitri Mishra,CO	Rs 8000.00
7) Sri Ashok ku Mohanty	Rs 1750.00
<b>TOTAL</b>	<b>Rs 84400.00</b>

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sk Alli Khan	OTC	Presently working at Balasore Municipality	6700.00
2	Sri Purna chandra Mishra	Ex E.O.	Presently working as sub-collector, Keonjhar	42200.00
3	Sri Ashok kumar Mohanty	TBC	Presently working at Balasore Municipality	1750.00
4	Smt. Sabriti Mishra	C O	Presently working at PD,DRDA,Balasore	8000.00
5	Sri Amarendra Panda	T B C	Presently working at Balasore Municipality	12250.00
6	Sri Dillip kumar Pani	Junior Assistant	Presently working at Balasore Municipality	1000.00
7	Sri Nalinikanta Pati	Junior Assistant	Presently working under E.O. Balasore Municipality	12500.00

**PARA: 9 GRANTS**

Balasore Municipality - 2014-2015

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2014	166916908.50	249393297.00	416310205.50	174886241.00	31-03-2015	241423964.50	
	<b>GRAND TOTAL</b>	<b>166916908.50</b>	<b>249393297.00</b>	<b>416310205.50</b>	<b>174886241.00</b>		<b>241423964.50</b>	

**Comments :**

The details of grants received and utilised during the year 2014-15 are furnished below

Serial No	Head of account	OB as on 1.04.2014	Receipt	Total	Expenditure	CB as on 31.03.2015
1	Road Maint.	1185569.00	0.00	1185569.00	0.00	1185569.00
2	Road Development	3303680.00	10692000.00	13995680.00	4044942.00	9950738.00
3	OC Grant	0.00	56842000.00	56842000.00	56842000.00	0.00
5	12th FC(DBM)	465000.00	0.00	465000.00	0.00	465000.00
6	12th FC(R&B)	2888084.00	3000000.00	5888084.00	2636557.00	3251527.00
7	12th FC(NRB)	1616974.00	700000.00	2316974.00	272398.00	2044576.00
8	13th FC	30043969.00	24177000.00	54220969.00	25263459.00	28957510.00
9	Road Maint Hard Cash	5035060.00	0.00	5035060.00	0.00	5035060.00
10	SJSRY/NULM	1177373.00	3882100.00	5059473.00	16526.00	5042947.00
11	Pension(Non-LFS)	-4248668.00	4212000.00	-36668.00	4450698.00	-4487366.00
12	Pension(LFS)	-1277131.00	0.00	-1277131.00	539216.00	-1816347.00
13	CRF	-856520.00	0.00	-856520.00	0.00	-856520.00
14	Incentive	526818.00	0.00	526818.00	455279.00	71539.00
15	IDSMT	329641.00	0.00	329641.00	0.00	329641.00
16	FDR	321013.00	0.00	321013.00	0.00	321013.00
17	BSUP	272000.00	0.00	272000.00	0.00	272000.00
18	Street Light	287800.00	0.00	287800.00	0.00	287800.00
19	Incentive to Urban Poor	4761000.00	0.00	4761000.00	0.00	4761000.00
20	Animal Birth Control	839540.00	0.00	839540.00	595155.00	244385.00
21	Nilgiri NAC Fund	0.00	14355000.00	14355000.00	6310000.00	8045000.00
22	Sales Farm	86365.00	0.00	86365.00	0.00	86365.00
23	IHSDP	37527139.50	0.00	37527139.50	13671657.00	23855482.50
24	Water Bodies	480671.00	0.00	480671.00	0.00	480671.00
25	Entry Tax	25400.00	0.00	25400.00	0.00	25400.00
26	Urban Tourism	150673.00	0.00	150673.00	0.00	150673.00
27	Boundary Wall	1419392.00	0.00	1419392.00	953047.00	466345.00
28	Festival	45000.00	0.00	45000.00	0.00	45000.00
29	Devolution Fund	9083559.00	9071000.00	18154559.00	3409683.00	14744876.00
30	MV Tax	10375966.00	4711000.00	15086966.00	8248395.00	6838571.00

31	MLALAD	4710170.00	5253415.00	9963585.00	6988847.00	2974738.00
32	MPLAD	1950683.00	0.00	1950683.00	301867.00	1648816.00
33	Municipal Election	2295.00	184950.00	187245.00	183993.00	3252.00
34	National Child Labour	3999.00	0.00	3999.00	0.00	3999.00
35	DRM	24780.00	0.00	24780.00	0.00	24780.00
36	BPL Rice Distribution	21000.00	0.00	21000.00	0.00	21000.00
37	RTI Awareness	5000.00	0.00	5000.00	0.00	5000.00
38	Public Toilet	2092550.00	0.00	2092550.00	0.00	2092550.00
39	NUIS	164937.00	0.00	164937.00	0.00	164937.00
40	National Population Regd.	474000.00	345000.00	819000.00	0.00	819000.00
41	NFBS	667000.00	0.00	667000.00	630000.00	37000.00
42	Audited Accounting	380000.00	0.00	380000.00	0.00	380000.00
43	Honorarium	16020.00	0.00	16020.00	0.00	16020.00
44	EPR	28953.00	0.00	28953.00	0.00	28953.00
45	Miscellaneous	50050.00	0.00	50050.00	0.00	50050.00
46	Park & Greenery	500000.00	1000000.00	1500000.00	1341400.00	158600.00
47	Kalyan Mandap	5000000.00	0.00	5000000.00	0.00	5000000.00
48	AWC	7500000.00	0.00	7500000.00	0.00	7500000.00
49	UAC Grant	14315928.00	0.00	14315928.00	12078460.00	2237468.00
50	SPF	1734187.00	0.00	1734187.00	488425.00	1245762.00
51	MBPY/IGNPY	21328229.00	33148500.00	54476729.00	22956298.00	31520431.00
52	Harischandra Sahayata	66000.00	300000.00	366000.00	302000.00	52000.00
53	Relief(GR)	10860.00	237900.00	248760.00	65276.00	183484.00
54	Teachers Salary	4900.00	0.00	4900.00	0.00	4900.00
55	City Dev Plan	0.00	823037.00	823037.00	411518.00	411519.00
56	City Bus Service	0.00	75029250.00	75029250.00	0.00	75029250.00
57	Fogging Machine	0.00	1155000.00	1155000.00	1155000.00	0.00
58	Salary of Accountant & MIS Computer	0.00	194400.00	194400.00	194400.00	0.00
59	Payment to BLO	0.00	79745.00	79745.00	79745.00	0.00
Total		166916908.50	249393297.00	416310205.50	174886141.00	241423964.50

Rule-171(3)(1) of OGFR Vol-1 provides that Grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous year's grant has either to be surrendered to the Govt. or it has to be taken to subsequent year's grant with prior approval of the sanctioning authority. From the grant statement as shown above it is revealed that a huge amount of Govt. grants to the tune of Rs 241423964.50 is lying unspent till the end of the financial year-2014-15 i.e. as on 31.03.2015. Specially under the heads namely RM, hard case(Rs 5035060.00) AWC (Rs 7500000.00), Kalyan Mandap( Rs 5000000.00), the grants are still lying unspent though the funds have been received during yester year's which indicates the zero spending efficiency of the Municipal authority. Non utilization of Govt. grants in time clearly indicates the lackadaisical interest of the E.O. towards spending the grants for the purpose for which they are sanctioned. Hence attention of higher authority is drawn to utilize the grants in due time observing all the guidelines of concerned scheme and surrender the balance amount to Govt. account.

An objection memo bearing no 51 with date 25.01.2016 was issued seeking for the reason of non-utilization of Government Grants and year-wise break up of the unspent balances as on 31.03.2015. In response to the memo the local authority stated that the amount of unspent grants under various schemes is due to receipt of phases of allotment at the fag end of the financial year as well as delay in council approval for execution of works. However, all the projects under unspent grants have been completed or likely to be completed and the amounts of unspent grants have been spent.

Regarding the non-utilization of entire grants under the schemes, namely, AWC and Kalyan Mandap, the local authority replied that the grant remains unspent due to land dispute. The compliance furnished by the local authority is somehow convincing. Due to non-utilization of grants the very objectives of Govt. assistance for the welfare of public is in jeopardy.

The local authority furnished no compliance regarding the year wise break up of unspent grants. Besides this, the last audit report is silent regarding the above matter. So it was not possible on part of present audit to furnish year-wise break up of unspent grants.

**PARA: 10 UTILISATION CERTIFICATE**

Balasore Municipality - 2014-2015

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2014	623040168.00	174886241.00	797926409.00	174597468.00	31-03-2015	623328941.00	
	<b>GRAND TOTAL</b>	<b>623040168.00</b>	<b>174886241.00</b>	<b>797926409.00</b>	<b>174597468.00</b>		<b>623328941.00</b>	

**Comments :**

Details of the UC submitted during the year 2014-15

Letter No/Date	Amount	Particulars	Year of Grant
986/13.02.15	25271000.00	OC Grant	2014-15
948/12.02.15	100000.00	Festival Advance	2013-14
946/11.02.15	473427.00	Incentive Grant	2013-14
6453/2.01.15	557000.00	SJSRY	2013-14
6358/26.12.14	534276.00	Relief(Free Kitchen & Dal)	2013-14
do	237900.00	Dal	2014-15
5279/18.11.14	8988.00	SJSRY	2007-08
do	134496.00	do	2008-09
do	89000.00	do	2010-11
do	122000.00	do	2013-14
5980/12.12.14	755615.00	Animal Birth Control	2011-12
5992/12.12.14	1934573.00	Incentive Grant	2013-14
5990/12.12.14	2218096.00	M V Tax Grants	2011-12
5974/12.12.14	177269.00	Annual Maint,RB	2012-13
do	1711132.00	do	2013-14
5982/12.12.14	549261.00	T F C(13th)	2011-12
do	1517654.00	do	2012-13
do	1877886.00	do	2013-14
do	7038000.00	do	2014-15
2301/18.06.14	1555671.00	do	2011-12
do	1638549.00	do	2012-13
do	7181207.00	do	2013-14
5952/12.12.14	6593728.00	U A C for C C Road	2013-14
2264/12.06.14	2382602.00	do	2012-13
do	4967807.00	do	2013-14
5984/12.12.14	306573.00	Urban Greenery	2008-09
do	500000.00	do	2009-10
do	93427.00	Childrens park	2012-13
5972/12.12.14	3023963.00	R D Grant	2012-13
2262/12.06.14	199886.00	do	2011-12
do	821075.00	do	2012-13
5117/10.11.14	25741000.00	MBPY/IGNPY/AIDS	2013-14
4870/28.10.14	58556174.00	O C Grant	2013-14
3929/15.09.14	363620.00	M V Tax Grant	2012-13
3057/23.07.14	365413.00	do	2012-13
do	616867.00	do	2013-14
2363/24.06.14	2596044.00	do	2012-13

do	4722133.00	do	2013-14
2610/5.07.14	30422.00	IHSDP-Ph-II	2009-10
do	39000.00	do	2011-12
do	5226000.00	do	2012-13
do	1405251.00	do	2013-14
3055/23.07.14	217440.00	Devolution fund	2012-13
2365/26.06.14	146043.00	Model polling station	2014-15
<b>TOTAL</b>	<b>174597468.00</b>		

**Year wise break-up of UC submitted**

Year	Amount
2007-08	8988.00
2008-09	441069.00
2009-10	530422.00
2010-11	89000.00
2011-12	5317529.00
2012-13	18423056.00
2013-14	117094461.00
2014-15	32692943.00
<b>TOTAL</b>	<b>174597468.00</b>

**Year wise break up of pending U C s**

year	Amount
up to 2012-13	210764290.00
2012-13	150655566.00
2013-14	119715787.00
2014-15	142193298.00
<b>TOTAL</b>	<b>623328941.00</b>

Comments:- As per rule 170 and 171 OGFR Vol-1 grants received should be utilized within the same financial year in which it is received and UCs to be submitted by 30th June of the subsequent year to the funding authority. On scrutiny of available records it is revealed that UCs to the tune of Rs 623328941.00 is pending for submission till 31.03.2015 which is very alarming. In the absence of UCs it could not be assessed whether the funds were utilized for the purpose for which the same were granted. The E.O. is impressed upon to take steps to clear the pendency. Despite Audit suggestions year after year to clear the pendency, such pendency in submission of UCs has been continuing since long.

The reason of huge pendency of UC along with its year wise break up as on 31.03.2015 was sought for through objection memo no-54/1.02.2016. The local authority neither returned the memo nor furnished any compliance of it till closure of audit. However basing on the figures available in last audit report the year wise break up of pending UCs has been detailed above.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Non credit of Holding Tax collection in to DCR**

While checking of Holding Tax receipt books with reference to concerned DCR it was noticed that Rs 217.20 has been collected vide MR no-96 (9546)/ 22.05.2014 by sri Suwendu Sahoo Tax collector but the same has not been credited in to DCR. This can not be admitted in audit. In response to audit objection memo no-15/8.09.2015 issued on this score the Municipal authority effected recovery of Rs 217.20 from Sri S. Sahoo T.C. vide MR no 11042/11.12.2015 and credited in to cash book at page no - 184/11.12.15. The same is verified at the time of exit conference . So the para is dropped.

**11.2 - Less collection of Holding Tax due to allowing excess rebate than actual**

On scrutiny of Holding Tax receipt books it was found that a sum of Rs 183.00 as detailed under has been collected less from the tax payers due to allowing excess rebate than actual.

Sl No	Name of the tax collector	Receipt Book No	Receipt No/Date	circle	Amount due after rebate	Amount collected	Amount less collected
1	Suwendu Sahu	69	6890/21.04.14	VI	207.74	206.00	1.74 say 2.00
2	do	74	7317/24.04.14	do	208.08	183.80	24.28 say 24.00
3	do	74	7386/22.04.14	do	224.59	206.40	18.19 say 18.00
4	do	84	8364/24.04.14	do	483.22	444.00	39.22 say 39.00
5	do	84	8377/28.04.14	do	37.19	34.40	2.79 say 3.00
7	Abdul Rasid Khan	60	5930/5.04.14	VII	231.20	214.40	16.80 say 17.00
8	Manoj Kumar Biswal	56	5577/5.04.14	III	184.45	181.20	3.25 say 3.00
9	do	80	7911/24.04.14	do	1560.60	1550.60	10.00
10	do	80	7948/26.04.14	do	312.12	302.20	9.92 say 10.00
11	do	80	7976/20.04.14	do	215.39	207.00	8.39 say 8.00
12	do	86	8511/26.04.14	VII	182.75	173.00	9.75 say 10.00
13	do	102	10114/3.6.14	III	74.70	58.50	16.20 say 16.00
13	Jagat Singh Chawala	70	6940/21.04.2014	II	194.31	171.50	22.81 say 23.00
						<b>Total</b>	<b>183.00</b>

In response to the audit objection memo no 16/8.09.15 issued on this score, the Municipal Authority recovered Rs 183.00 from the following officials as detailed under.

Rs 86.00 from Sri Suwendu Sahu vide MR No 11042/11.12.15

Rs 17.00 from Abdul Rasid Khan vide MR No 10577/24.11.15

RS 57.00 from Sri Manoj Kumar Biswal vide MR No 10580/24.11.2015(Through this MR Rs 404.00 has been recovered out of which Rs 57.00 is a part recovery)

Rs 23.00 from Jagat Singh Chawala vide MR No 10570/24.11.2015

The same is verified at the time of exit conference . So the para is dropped.

**11.3 - Less credited to Municipal Fund due to totalling mistake committed in DCRS**

A sum of Rs 35.00 is found to have been less credited to Municipal fund due to erroneous totalings committed in different DCRS .The details are furnished below.

Sl No	Name of the tax collector	Book No	Receipt No from.....to	Circle	Actual amount of collection	Amount taken to DCR	Amount less credited to DCR
1	Abdul Rasid Khan	71	7084 to 7100	VII	4926.55	4916.55	10.00
2	do	83	8281 to 8300	do	8229.20	8219.20	10.00
3	Manoj Kumar Biswal	63	6282 to 6300	III	1561.45	1546.45	15.00
						Total	35.00

In response to the audit objection memo no 17/8.9.15, Rs 35.00 was recovered from the following officials as detailed under.

Rs 20.00 from Abdul Rasid Khan vide MR No 10577/24.11.15

Rs 15.00 from Manoj Ku. Biswal vide MR No 10580/24.11.15

The same is verified at the time of exit conference . So the para is dropped.

**11.4 - Short deposit in Municipal fund**

On checking of Holding Tax receipts with reference to connected DCR it was found that a sum of Rs 341.80 has been deposited less into Municipal fund on account of less credit into DCR as detailed under.

Sl No	Name of the TC	Book No	Receipt No	Circle	Amount collected from MR	Amount credited to DCR	Amount less collected
1	Manoj Ku Biswal	56	5559/4.4.14	III	355.47	35.50	320.00
2	do	91	9048/3.5.14	do	89.60	67.80	21.80
						Total	341.80

In response to the audit objection memo no 17/8.9.15 issued on this score, the Municipality recovered Rs 342.00 vide MR No 10580/24.11.2015 from Sri Manoj Ku Biswal.

The same is verified at the time of exit conference . So the para is dropped.

**11.5 - Non-credit of Toll collection**

On checking of Toll collection MR books with reference to connected DCR it was noticed that a sum of Rs 110.00 was collected through Sanjay

Ku Sahu TC vide MR No 4451 to 4500 and shown at DCR page no 47. But the said amount of RS 110.00 has not been accounted for in Cashier's Cash Book which needs recovery and credited to Municipal fund. In response to the audit objection memo no 39/18.12.15, the Municipal Authority recovered RS 110.00 from Sri Sanjay Ku Sahu vide MR No 12626/16.02.16.

The same is verified at the time of exit conference . So the para is dropped.

**11.6 - Loss of postage stamp due to exhibition of double expenditureOSP 3**

On checking of Postage Stamp Account register with reference to concerned Letter Issue & Despatch register it was noticed that a sum of RS 354.00 has been charged as expenditure in the said register on 6.01.2015 against the actual utilization of postage stamp for Rs 177.00. This has resulted an excess expenditure of Rs 177.00 which needs recovery and credited to Municipal fund. In response to the audit objection statement issued on this score the recovery of Rs 177.00 was made from Rita Rathod vide MR No - 8035/16.07.2015.

The same is verified at the time of exit conference . So the para is dropped.

**11.7 - Loss of fund to postage stamp account due to wrong carry forward of CB as OB**

On checking of balancing of postage stamp account register for the year 2014-15 it was found that on 9.02.2015 due to wrong exhibition of OB as 851.00 in lieu of 815.00 CB on its previous date, Rs 36.00(851.00-815.00) has been taken excess as OB on 09.02.2015. The same need be recovered and credit pointed out to audit. In response to the objection memo Rs 36.00 was recovered from Rita Rathod vide MR No - 8034/16.07.2015 . The same is verified at the time of exit conference . So the para is dropped.

**11.8 - Exhibition of excess expenditure in payment of IGNOAP pension to the beneficiaries**

On checking of the IGNOAP Acquittance Roll with reference to the Subsidiary Cash Book of MBPY/IGNPY for the year 2014-15 it was seen that a sum of Rs 400.00 as detailed below has been booked as excess expenditure in the Subsidiary Cash Book in payment of pension to the beneficiaries.

Category of payment	Reference page to Cash Book	Vr No/Dt	Amount exhibited in Cash Book	Amount actually disbursed	Excess shown over actual
IGNOAP	277	62/11.11.14	46900.00	46500.00	400.00

In response to objection memo no 32/9.11.15 the Municipal authority recovered Rs 400.00 from Sri Sarat Ku Biswal EX-Octroi Tax peon vide MR No 10578/24.11.15.

**11.9 - Excess payment made on the accounts of SOAP/IGNOAP/ODP/ WP**

On checking of SOAP/IGNOAP/ODP/WP acquittance rolls of different wards of the Municipality for the year 2014-15 it is noticed that a sum of Rs 3000.00 as detailed under has been shown excess paid to the beneficiaries by way of recording false and fabricated certificate in acquittance rolls than that the amount actually paid to them.

Sl no	Vr no/Date	No of Beneficiaries shown as per A/R	Amount shown paid as per A/R	No of Beneficiaries as per audit	Amount paid as per audit	Difference	Name of Scheme	Month
1	26/11.07.14	3272	981600	3269	980700	900	SOAP	6/14
2	31/14.08.14	3229	968700	3228	968400	300	do	7/14

3	71/10.12.14	3258	977400	3256	976800	600	do	11/14
4	34/15.09.14	1015	304500	1014	304200	300	IGNOAP	8/14
5	66/10.12.14	1030	309000	1029	308700	300	do	11/14
6	76/12.01.15	1040	312000	1039	311700	300	do	12/14
7	100/17.03.15	1041	312300	1040	312000	300	do	2/15
					Total	3000.00		

It was asked through the objection memo no-57/5.02.16 for the confirmation of above facts and figures and the person responsible for this. In response to the objection memo Rs 3000.00 was recovered from Sri Sarat kumar Biswal, Retd OTP, vide Mr no- 13337/19.03.16 .

The same is verified at the time of exit conference . So the para is dropped. .

**11.10 - Less/ Non credit of collection OSP- 76-77**

During the course of checking of MR books in respect of Holding tax and road cutting it is revealed that a total sum of Rs 1180.00 as detailed under has been credited less to the cashier's cash book than that the amount actually collected. The same may be recovered and credit pointed out to audit.

MR Book no	MR no From ----- To	Head of collection	Amount collected	Amount credited to cashier's cash book	Amount less credited	Person responsible
106	10590-10592	Holding Tax	1323.90	1123.90	200.00	Anuradha Bhuyan,ATC
130	12984	do	480.00	0.00	480.00	do
199	19815	Road cutting	500.00	0.00	500.00	do
				Total	1180.00	

In response to audit objection memo Rs 1180.00 was recovered from Anuradha Bhuyan,ATC vide MR No-11882/18.01.16.

The same is verified at the time of exit conference . So the para is dropped.

**11.11 - Non deduction of P.T. from E.L.bill - OSP-97**

On scrutiny of E.L.bill of Reeta Rathod , OTC for the period from 6.01.15 to 31.01.15 it is noticed that a sum of Rs 125.00 has been less realised from her salary bill towards P.T. . The same may be recovered and compliance reported. The details are furnished below.

Vr no/date	Period	Pay	GP	Total	Gross Amount (26 days )	DA	HRA	Total Gross	PT due for deduction	PT deducted	PT less deducted
968/82394/10.03.15	6.01.15- to 31.01.15	7940.00	1900.00	9840.00	8253.00	8831.00	825.00	17909.00	125	0.00	125

On issue of audit objection memo in this regard Rs 125.00 was recovered from Reeta Rathod,OTC vide MR no-11880/18.01.16.

The same is verified at the time of exit conference . So the para is dropped.

**PARA: 12 LOSS OF STOCK & STORE**

**12.1 - Consumption of HSD beyond ceiling limit**

On scrutiny of log book of Office Jeep bearing No OR-01B-0796 it is revealed that as against admissible ceiling limit(i.e; 3 litres of HSD per working day) of 876 litres of fuel, 4629 ltrs of fuel have been consumed resulting in excess consumption of 3753ltrs, the cost of which comes to Rs 217073.52 in contravention to the G O No -10954/14.03.2001. The details are furnished below.

Month	Quantity of fuel admissible in ltrs	Fuel consumed in ltrs	Excess quantity	Rate of Fuel per ltrs	Amount
4/14	28x3= 84	128	44	57.84	2544.96
5/14	.Idle	Idle	Idle	-	-
6/14	17x3=81	204	153	57.84	8849.52
7/14	29x3=87	374	287	57.84	16600.08
8/14	31x3=93	498	405	57.84	23425.20
9/14	26x3=78	442	364	57.84	21053.76
10/14	29x3=87	446	399	57.84	23078.16
11/14	24x3=72	493	421	57.84	24350.64
12/14	28x3=84	681	597	57.84	34530.48
1/15	29x3=87	471	384	57.84	22210.56
2/15	24x3=72	459	387	57.84	22384.08
3/15	27x3=81	393	312	57.84	18046.08
Total	876	4629	3753		217073.52

In response to the audit objection memo no 59/5.2.16, no compliance was furnished by the Municipal authority till closure of audit. However necessary post-facto approval of such excess expenditure may be produced to next audit for verification. Till then Rs.217074.00 is held under audit objection.

This aspect was discussed at the time of exit conference and the municipal Authority replied that due to the use of the vehicle in multi ferrous works such excess expenditure occurs. But they failed to produce the post facto approval orders of the higher authority .Hence the objection stands.

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - DCB of taxes, fees and rents**

The D.C.B register is a vital register of the Municipality. It is mandatory to maintain the same to keep a strong watch on demand , collection and balance of different taxes and other revenues. It was noticed that a demand collection and balance register of Holding , Light, Water Taxes not been properly maintain by the Municipality since long in spite of issue of objection memo by audit each and every year. It is worth while to mention here that due to non maintenance of D.C.B register there might be every possibility of leakage of revenue towards collection of Taxes like Holding, Water, Light and Latrine and Room rent etc.

However during the current year audit after issue of objection memo and several verbal request the D.C.B figure has been produced to audit by the concerned section without working out the figures accurately. As a result a huge discrepancy is lying between the collection figures taken in accountant cash book and the D.C.B figure worked out by the concerned section.

The details of demand, collection and balance of Taxes, Room rent , Fees etc in respect of Balasore Municipality for the year 2014-15 is furnished below.

Sl.No	Category of Tax	ARREAR.DEMAND	CURRENT.DEMAND	TOTAL.DEMAND	ARREAR .COLLECTION	CURRENT. COLLECTION	TOTAL.COLL ECTION	ARREAR.B ALANCE	CURRE NT.BAL ANCE	TOTAL.BALA NCE
1	Holding Tax	1284071.06	685089.31	1969160.37	168901.86	528748.89	697650.75	1115169.2	156340	1271509.62
2	Light Tax	2860751.52	1348297.51	4209049.03	496784.95	955473.59	1452258.54	2363966.57	392824	2756790.49

3	Water Tax	2780373.12	1348776.52	4129149.64	497448.37	953856.61	1451304.98	2282924.75	394920	2677844.68
4	Latrine Tax	141094.91	0	141094.91	3314.66	0	3314.66	137780.25	0	137780.25
5	U/S 290	0	359230	359230	0	359230	359230	0	0	0
6	Room Rent	3855336.6	5351680	9207016.6	2368420	2856714	5225134	1486916.6	2494966	3981882.6
7	Parking Fees	0	576700	576700	0	576700	576700	0	0	0
8	Auction of Coconut Fruits	0	9126	9126	0	9126	9126	0	0	0
9	G.D Kalyan Mandap	0	530383	530383	0	530383	530383	0	0	0
10	Auction of Tanks	0	95562	95562	0	95562	95562	0	0	0
11	Licence U/S 255(2)	0	21750	21750	0	21750	21750	0	0	0
12	Hoading	0	1416000	1416000	0	1416000	1416000	0	0	0
13	Licence U/S 314	0	9200	9200	0	9200	9200	0	0	0
14	Licence U/S 316	0	600	600	0	600	600	0	0	0
15	Banijya Bhawan	0	252000	252000	0	252000	252000	0	0	0
16	Road Cutting	0	608491	608491	0	608491	608491	0	0	0
17	Tool Collection	0	544467	544467	0	544467	544467	0	0	0
	<b>TOTAL</b>	<b>10921627.21</b>	<b>13157352.34</b>	<b>24078979.55</b>	<b>3534869.84</b>	<b>9718302.09</b>	<b>13253171.93</b>	<b>7386757.37</b>	<b>3439050</b>	<b>10825807.64</b>

**13.2 - Reconciliation of Taxes/Rents**

The reconciliation of Accountant Cash Book figures that to DCB figures on different Taxes/Rents are furnished in the following tabular form.

Sl no	Particulars	Holding Tax	Light Tax	Water Tax	Latrine Tax	Room Rent	U/S-290
1	Collection as per Accounts figure	658537.84	1359574.62	1358756.60	2635.14	5099921.00	388465.00
2	Deduct : collection of 2013-14 credited during 2014-15 as per last audit report	5404.33	14320.80	14320.80	-	229192.00	58845.00
3	Add: collection of 2014-15 credited to cash book during 2015-16	11775.08	29064.97	28929.43	679.52	354405.00	29610.00
4	Add: rebate allowed during	32742.16	77939.75	77939.75	-	-	-

	2014-15						
5	Collection as per DCB figure	697650.75	1452258.54	1451304.98	3314.66	5225134.00	359230.00

**13.3 - Approved Building Plan**

The position of building plans received and approved by the Municipality during the year 2014-15 is furnished below.

O.B. as on 1.04.2014	414
Received during the year 2014-15	208
Total	622
Returned during the year 2014-15	2
Approved during the year 2014-15	119
Pending as on 31.03.2015	501

Year wise break up of pending approval of building plans as on 31.03.2015 is furnished below.

up to 2011-12	269
for 2012-13	31
For 2013-14	85
For 2014-15	116
Total	501

**13.4 - Internal source of Income**

The Municipality derived following income from its internal sources.

G S Bhawan	411350.00
Rent of Town Hall	121000.00
Fees from Medical Institution	5878.00
Parking fee	2650.00
Auction of Market Ponds	524507.00
Rent from Kalyan mandap	998675.00
Fees from Cess Poll	199200.00
Rent from Banijya Bhawan	252000.00
Mobile Tower	289500.00
Hoarding	1486020.00
Building Plan Approval fee	499224.00
Fee from Room Rent	5099921.00
Fee from Road cutting	608491.00
Cost of forms	14350.00
Cost of Tender Paper	991787.00
Contractor license fee	68920.00
Society Registration fee	4857.00
Searching fee	91500.00
Fee from Marriage certificate	35599.00
Water connection charge	25800.00
Mutation fee	3444.00
Total	11734673.00


**13.5 - Assessment of Tax**

As per section- 146 of O.M .Act-1950 and rule -516-C of O M rules -1953 the category of Taxes like Holding, Water, Light and Latrine should be revised once in every five years. Besides the above, as per Odisha Gazette notification -1703/ 18.10.2005 the revision of valuation of Holding within the area of Balasore Municipality was decided to be taken upon at any day after 31st october 2005. According to the report of the Valuation organization vide memo no-800/5.07.2006 the land value of Balasore Municipal area from current revision valuation of Holdings were fixed as follows.

Category of Area	Valuation
1st order locality	10 lac
2nd order locality	6 lac
3rd order locality	3 lac

Though more than five years has already elapsed in the meanwhile, due to callousness of the local administration and Lackadaisical attitude of E.O. the above valuation is yet to be implemented in the Municipality . The E.O.is advised to revised the rate of Holding Tax as per the with due approval of the council other wise the Municipality has to sustain a stupendous loss by way of under valuation which will adversely affect the financial stability of Municipality

**13.6 - Non assessment of Holding Tax on Railway land and Agrricultural land**

As per section- 131( 1 ) ( a ) of O M Act, the Municipality shall impose tax on holdings situated within the Municipality on their annual value . Further , as per the provision ( section-131(2) (b ) ) of the act the Municipality shall levy Holding tax on the annual value of Rail way lands situated within the Municipality which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to any building. The annual value was to be determined by committee consisting E.O., Collector and one Representative of Railway. Similarly for agricultural land section-131(3)(a) of the O.M Act-1950 stipulated the holding tax to be levied proportionately on the lands situated within the Municipal area and used exclusively for agricultural purposes.

Audit scrutiny of the Balasore Municipality revealed that

- 1) The Municipality did not form any committee for determining the annual value of the Railway land
- 2) Holding tax was neither assessed nor imposed on entire acres of land used exclusively for agricultural purposes resulting in loss of revenue . As proportion of tax on these lands had not been fixed by the Municipality, it was not possible on the part of audit to quantify the loss.

**13.7 - Poor collection of Holding Tax**

As revealed from the available information to audit , the percentage of collection of Holding Tax during the period covered under audit i.e. 2014-15 is dismal. The details are given in the following proforma .

Circle no	No of Holdings	No of Holdings collected	% of collection	Default	% of default
I	1245	657	52.77	588	47.23
II	2184	1514	69.32	670	30.68
III	1351	1092	80.83	259	19.17
IV	1529	1439	94.11	90	5.89
V	1828	1417	72.05	511	27.95

VI	2050	1282	62.41	772	37.59
VII	3181	2094	65.83	1087	34.17
Total	13372	9395	70.25	3977	29.75

The E.O. of the Municipality is advised to take effective steps to enhance collection of holding tax to cent percent so as to strengthen the financial stability of the institution.

**13.8 - Huge outstanding of Room rent OSP-76**

Due to rapid urbanization Balasore town has under gone drastic rejuvenation during a decade. The Municipality has constructed so many rooms for commercial purposes and the same have been leased to different persons for shop rooms and other commercial purposes. But keeping an eye on the present scenario of Balasore town the rents so fixed on shops and commercial buildings are very minimal in comparison to the rent of other private commercial buildings. As a result of this the Municipality is losing a reasonable amount of revenue.

While checking of the DCB register of shop room rent it is revealed that in so many cases the arrear dues are not collected years together. Besides, the total outstanding of room rent prior to 2014-15 and continue up to 31.03.2015 as calculated below stands at Rs 4277343.00 which is quite alarming. No objection memo has been returned till closure of audit. Regarding such non collection neither the fact has been reported by the tax collector nor any legal/ administrative action has been taken by the E.O. so far. Hence attention of higher authority is being invited to this matter.

Collection by Manoj kumar Biswal						
Sl no	Name of the Allotee	Name of the Area	Room no	Rent per Month	Outstanding as on 31.03.15	Period
		New Market Complex				
1	Sk Sahidullha		2	390	2340	oct.-14 to March-15
2	Smt Madhavi Kar		3	390	15600	Nov.-11 to March-15
3	Manoj kumar Nayak		4	390	14040	April-12 to March-15
4	Manmoth ku. Das		5	940	53760	April-10 to March-15
5	Rajendra Rout		6	390	1560	Dec.-14 to March-15
6	Jogendra Nath Mohanty		7	390	14040	April-12 to March-15
7	Srikant Barik		8	390	4290	May-14 to March-15
8	Ajaya kumar Bez		9	390	7410	Sept-13 to March-15
9	Gyan Ranjan Sahu		10	390	7020	Oct-13 to March-15
10	Bismay kumar Bez		11	390	16620	Nov-11 to March-15
11	Udaya kumar Bez		12	390	9360	April-13 to March-15
12	Basudev Prusty		13	390	4680	April-14 to March-15
13	Shib Narayan Sahu		14	390	1560	Dec.-14 to March-15
14	Satya Narayan Sahu		15	390	9360	April-13 to March-15
15	Gourang chran Behera		17	390	1950	Nov.-14 to March-15
16	Krupasindhu Behera		18	390	2820	Oct-14 to March-15
17	Sk Enabal		19	390	1950	Nov-14 to March-15
18	Sk Akbar Alli		20	390	7410	Sept.-13 to March-15
19	Smt Ranjita Sahani		21	390	6240	Dec.-13 to March-15

20	Sanatana Behera		22	390	4680	April-14 to March-15
21	Bhagaban Nayak		23	390	5850	January-14 to March-15
22	Sk Mustaque Ahamed		24	390	10140	Feb.-13 to March-15
23	Amul Dutta		25	390	26220	March-09 to March-15
24	Sk Babuli		26	390	7020	Oct.-13 to March-15
25	Balaram Prusty		27	365	4380	April-14 to March-15
26	Sk Mahamad Chand		28	390	8580	Dec-13 to March-15
27	Abeda Begum		29	390	17940	June-12 to March-15
28	Habib Khan		30	390	16380	Oct.-12 to March-15
29	Ramesh chandra Sahu		31	390	12090	Sept.-12 to March-15
30	Sakil Ahamad		32	390	12480	Aug.-12 to March-15
31	Md Magsud		33	390	12870	July-12 to March-15
32	Sk Maniruddin		34	390	12480	Aug-12 to March-15
33	Md Mustafa		35	390	14008	April-12 to March-15
34	Parsuram Nayak		36	390	9360	April-13 to March-15
35	Tanbir Alweshed		37	390	3510	July-14 to March-15
36	Sk Murtaja		38	390	1170	January-15 to March-15
37	Ranbindra Mohan Das		39	390	10530	January-13 to March-15
38	Md Rezan Ahamad		40	470	8460	Oct.-13 to March-15
39	Parsuram Mohanty		42	390	7020	Oct-14 to March-15
40	Sk Manjur Murshad		43	390	10920	Dec-13 to March-15
41	Suraj kumar Jana		44	390	8970	May-13 to March-15
42	Mihir kumar Barik		45	275	550	Feb.-15 to March-15
43	Katlal kumar Mohanty		46	275	20760	April-08 to March-15
44	Dilip Kumar Barik		47	275	20760	April-08 to March-15
45	Mir Abdul Riasat		48	275	7700	Dec.-12 to March-15
46	Sk Rehan		49	275	7975	Nov.-12 to March-15
47	Jayanta Kumar Sahu		50	275	29860	Dec.-03 to March-15
48	Jogendra Nath Mohanty		51	275	11730	Nov.-11 to March-15
49	Rajesh Kumar Jain		52	275	19080	Dec.-08 to March-15
50	Mandakini Mohanty		53	275	6600	April-13 to March-15
51	Akhya kumar Bez		54	275	12650	June-11 to March-15
52	Sri Hari Mohanty		56	275	22860	April-07 to March-15
53	Kalal akumar Sahu		57	275	20340	June-08 to March-15
54	Chandan kumar Sahu		58	275	20340	June-08 to March-15
55	Snehansu sekhar Mohanty		59	275	1100	Dec-14 to March-15
56	Pradeep kumar Pradhan		60	275	1375	No14 to March-15

57	Rashmita Sahu		62	275	1100	Nov.-14 to March-15
58	Ratikanta Sahu		63	275	825	January-15 to March-15
59	Jayanta Kumar Mohapatra		64	275	3300	April-14 to March-15
60	Kanakalata Das		65	275	18240	April-09 to March-15
61	Golak Das		66	275	18240	April-09 to March-15
			Total		652453	
	OLD BUS STAND(P-STALL)					
1	Birendra Mohan Biswal		1	625	1250	Feb-15 to March-15
2	Ram chandra Kar		3	625	625	15-Mar
			Total		1875	
	Old Bus stand ( O T Road)					
1	Ashis ranjan Das		2	410	2460	Oct-14 to March-15
2	Pradeep kumar Barik		4	410	11070	January-13 to March-15
3	Rakesh Nayak		5	410	7380	Oct-13 to March-15
4	Smt. Hemabati Rana		6	410	6560	Dec-14 to March-15
5	Goutam kumar Bhomik		7	410	9840	April-13 to March-15
6	Alok ranjan Das		8	410	2460	Oct-14 to March-15
7	Sk Nurjana		9	190	5130	January-13 to March-15
8	Trimathy Das		10	190	5130	January-13 to March-15
9	Gopinath Barik		11	190	5130	January-13 to March-15
10	Shantipriya Barik		12	190	5130	January-13 to March-15
11	Madan mohan Sahu		14	190	950	Nov-14 to March-15
12	Mahes chand Khandelwala		15	190	1140	Oct-14 to March-15
13	Sagarmal Khandelwal		16	190	1140	Oct-14 to March-15
14	Susama Jena		18	190	2660	Feb-14 to March-15
15	Nabakishore Jena		19	190	2660	Feb-14 to March-15
			Total		68840	
	Lokanath market complex (Ground floor)					
1	Kunjaprasad Gupta		1	705	19035	January-13 to March-15
2	Md.Ayub Khan		2	705	19035	January-13 to March-15
3	Anil kumar Sahu		4	705	2820	Dec-14 to March-15
4	Laxmikanta Mishra		5	705	19035	January-13 to March-15
5	Prafulla kumar Sahu		6	705	16920	April-13 to March-15
6	Anil kumar Agarwala		7	705	40320	May-09 to March-15
7	Manju Agarwala		8	725	23925	July-12 to March-15
8	Manaranjan Kundu		9	705	18330	Feb-13 to March-15
9	Babulal Khandelwala		10	705	10575	January-14 to March-15
10	Padmanav Pradhan		11	705	8460	April-14 March-15
11	Sri Somanath Das		12	520	7800	January-14 to March-15
12	Laxmikanta Khandelwala		13	520	4040	January-13 to

					March-15
13	Krupasindhu Acharaya	14	260	16280	Sept.-09 to March-15
14	Nirmal kumar Sahu	15	260	6240	April-13 to March-15
15	Santosh kumar Barik	16	260	2340	July-14 to March-15
16	Ashok kumar Swain	18	260	5200	Aug-13 to March-15
17	Dayanidhi Behera	19	260	7800	Oct-12 to March-15
18	Suchandra Brahma	20	260	9360	April-12 to March-15
19	Sujogya Ranjan Das	21	260	3120	April-14 to March-15
20	Jula Nath	22	260	14080	Aug-10 to March-15
21	Sudipta kumar Dasmohapatra	23	260	5460	July-13 to March-15
22	Srikanta Sahu	24	260	2340	July-14 to March-15
23	Panchanan Behera	25	260	520	Feb-15 to March-15
24	Sisir kumar Behera	26	285	11115	January-12 to March-15
25	Ramesh chandra Mohanty	28	285	2280	Aug-14 to March-15
26	Shyam sundra Mohaoatra	29	285	10260	April-12 to March-15
27	Madan Mohan Das	32	285	11115	January-12to March-15
28	Gagan Sahu	33	285	1710	Oct-14 to March-15
29	Dayanidhi Pal	34	730	18250	March-13 to March-15
30	Sagar Agarwala	35	800	20000	March-13 to March-15
31	Sagar Agarwala	36	725	10875	January-14 to March-15
32	Latif Khan	37	715	14300	Aug-13 to March-15
			Total	362940	
	Lokanath Market (First floor)				
1	Smt.Banashree Mohanty	1	445	24080	Aug-10 to March-15
2	Smt.Manashree Mohapatra	3	445	10680	April-13 to March-15
3	Pradeep Kumar Mohapatra	4	445	10680	April-13 to March-15
4	Sanjeeb kumar Panda	5	445	13795	Sept-12 to March-15
5	Santosh kumar Das	6	445	10680	April-13 to March-15
6	Yantindra Agarwal	7	445	28840	January-09 to March-15
7	Bipin kumar Jena	8	445	8010	Oct.-13 to March-15
8	Sanatan Das	9	445	6230	Feb-14 to March-15
9	Pradeep kumar Padhi	10	445	19580	Aug-11 to March-15
10	Manjulata Biswal	11	445	4450	June-14 to March-15
11	Smt. Jharana Sahu	12	300	10500	May-12 to March-15
12	Smt. Sabitri Pothal	13	300	2700	July-14 to March-15
13	Subash ch. Pandey	14	300	4800	Dec.-13 to March-15
14	Nurjahan Begum	15	560	8960	Dec-13 to March-15
15	Bulu Mohapatra	16	300	21530	Sept.-08 to March-15
16	Ram chandra Sethy	17	255	3060	April-14 to March-15

17	Banamali Das		18	255	8415	July-12 to March-15
18	Razat kumar Kar		21	295	2360	Aug-14 to March-15
19	Shyamlal Kanadia		23	295	6490	June-13 to March-15
20	Raghunath Sahu		24	295	3540	April-14 to March-15
21	Raj ballav Biswal		25	295	14160	April-11 to March-15
22	Bijay kumar Nayak		26	295	295	15-Mar
23	Sishila Nayak		27	295	295	15-Mar
24	Binayak kumar Nayak		28	295	295	15-Mar
25	Dhanjaya Das		31	455	21840	April-11 to March-15
26	Akatari Bibi		33	465	6510	Feb-14 to March-15
27	Abdul Wasat		34	455	9100	Aug.-13 to March-15
				Total	261875	
	Colletion by Jogendra Behera	Naya Bazar Daily Market				
1	Dilip kumar Sahu		2	285	855	January-15 to March-15
2	Madan Mohan Das		3	285	570	Feb.-15 to March-15
				Total	1425	
		Naya Bazar Market ( Room-15)				
1	Bhanu charan Nayak		3	630	2520	Dec.-14 to March-15
2	Sudhir kumar Das		7	630	1890	January-15 to March-15
3	Ram Pada Patra		8	630	2520	Dec-14 to March-15
4	Goutam kumar Sahu		9	630	9450	Dec-13 to March-15
5	Rajanikanta Patra		12	660	660	15-Mar
6	Bhairab Sahu		14	660	660	15-Mar
7	Rebatikanta Mishra		15	210	630	January-15 to March-15
				Total	18330	
		Naya Bazar Market (Room no-3)/ Kilby Market				
1	Nirmal kumar Das		1	445	4450	June-14 to March-15
2	Narandra Sahu		4	600	600	15-Mar
				Total	5050	
		Naya Bazar Kilby Market, Western Block				
1	Sudam chandra Lenka		1	1330	11970	July-14 to March-15
2	Sarbeswar Patra		2	1330	10640	Aug.-14 to March-15
				Total	22610	
		Naya Bazar Front side Market				
1	Manilal Chandak		1	190	570	January-15 to March-15
2	Sk Samser Alli		3	190	950	Nov.-14 to March-15
3	Kamal lochan Sahu		5	190	380	Feb.-15 to March-15
4	Chita ranjan Sahu		6	190	190	15-Mar
5	Padma lochan Sahu		7	190	1140	Oct.-14 to March-15
6	Sk Kabirrudin		10	190	760	Dec-14 to March-15

7	Maheswar Sahani		12	190	1140	Oct.-14 to March-15
8	Narad Barun Chand		15	190	1520	Aug.-14 to March-15
9	Krushna chandra Sahani		16	190	1710	July-14 to March-15
				Total	8360	
	Naya Bazar Durga Mandap					
1	Narandra Sahu		1	160	320	Feb.-15 to March-15
2	Basanta Kumar Das		2	160	800	Nov.-14 to March-15
3	Harish chandra Nayak		3	160	1280	Aug.-14 to March-15
4	Santosh kumar Prasad		4	160	2560	Dec.-14 to March-15
5	Nityananda Senda		7	160	3520	June-13 to March-15
				Total	8480	
	Bichar Ganj Super Market G. Floor					
1	Khitish chandra Dey		1	780	7020	July-14 to March-15
2	Chiranjan Ash		5	780	2340	January-15 to March-15
3	Taraban Nasa Bibi		6	780	22620	Nov.-12 to March-15
4	Raj kishore Mohapatra		7	780	4680	Oct.-14 to March-15
5	Swapan kumar Sahu		9	780	10920	Feb.-14 to March-15
6	Manoj kumar Panda		11	780	3120	Dec-14 to March-15
7	Haradam Ghosh		12	780	2340	January-15 to March-15
8	Manjoor Alam		13	780	7800	July-14 to March-15
9	Bilhas kumar Sahu		15	780	2340	January-15 to March-15
10	Sarat chandra Mohanty		16	780	6240	Aug.-14 to March-15
11	Smt. Indulata Das		18	410	5330	March-14 to March-15
12	Sk Mohit		19	410	410	15-Mar
13	Abdul Rasid Khan		21	780	2340	Janauary-15 to March-15
14	Moti Khan		22	780	2340	January-15 to March-15
15	Jayadev Sahu		25	780	3120	Dec-14 to March-15
16	Asharam Pariwal		26	780	4680	Oct-14 to March-15
17	Ratanlal Pariwal		27	780	1560	Feb.-15 to March-15
18	Raghunath Barik		28	780	6240	Aug-14 to March-15
19	Satyam Ash		31	410	410	15-Mar
20	Shantilata Pati		33	780	25740	July-12 to March-15
21	Nityananda Das		34	780	16380	July-13 to March-15
22	Madhusudan Sahu		35	780	3900	Nov.-14 to March-15
23	Barun kumar Ghos		36	780	9360	April-14 to March-15
24	Gobardhan Rana		38	780	7020	July-14 to March-15
25	Sri Lava Pandey		42	410	2460	Oct-13 to March-15
				Total	160710	
	Bichar Ganj Super Market ( 1st Floor)					

1	Amin Khan		1	1230	6150	Nov.-13 to March-15
2	Muni Khan		2	600	1200	Feb.-15 to March-15
3	Manas Ranjan Singh		3	1230	2460	Feb-15 to March-15
4	Debasish Singh		4	1230	3690	January-15 to March-15
5	Asama Bibi		5	230	690	January-15 to March-15
6	Asama Bibi		6	370	1110	January-15 to March-15
7	Ganesh chandra Singh		7	300	9600	Aug.-12 to March-15
8	Munir Khan		8	600	1200	Feb-15 to March-15
9	Debasish Singh		9	600	5400	July-12 to March-15
10	Bibhas kumar Saha		10	600	1800	January-15 to March-15
11	Madhusmita Das		16	425	425	15-Mar
12	MamatamMohanty		17	425	5100	April-14 to March-15
13	Kamalakanta Mohanty		18	425	5100	April-14 to March-15
14	Bansidhar Pati		19	210	2520	April-14 to March-15
15	Arajit Nandy		20	210	1260	Oct-14 to March-15
16	Birendra Chattarji		21	210	1260	Oct-14 to March-15
17	Karunakara Das		22	210	420	Feb-15 to March-15
18	Lingaraj Mohapatra		23	800	4000	Nov-14 to March-15
19	Suraj kumar Jena		24	425	2550	Oct-14 to March-15
20	Dilip kumar Das		25	600	1800	January-15 to March-15
21	Smt. Renubala Jena		26	600	1200	Feb-15 to March-15
22	Sanjeet kumar Ray		27	600	16200	January-13 to March-15
23	Surati Pradhan		29	600	9000	January-14 to March-15
24	Gagan ranjan Mishra		30	600	26400	Aug-11 to March-15
25	Shivani Upadhya		34	300	1800	Oct-14 to March-15
26	Maheswar Bal		35	300	600	Feb-15 to March-15
				Total	112935	
	Fandi Bazar Eastern side Complex Ground Floor					
1	Kalyani Sahu		1	2440	34160	Feb-15 to March-15
2	Raymohan Ray		2	2440	9760	Dec-14 to March-15
3	Asit kumar Sahu		4	2440	29280	April-14 to March-15
4	Shyاملal kumar Saha		5	2440	4880	Feb-15 to March-15
5	Maneshar kumar Kundu		6	2440	4880	Feb-15 to March-15
6	Harimohan Sahu		8	2440	34160	Feb-14 to March-15
7	Jogendra shanti Bigraha		9	2440	43920	Oct-13 to March-15
8	Biswnath Das		10	2440	12200	Nov-14 to March-15
9	Kanailal Saha		11	2440	17080	Sept.14 to March-15
10	Kalu charan Sahu		14	2440	4880	Feb-15 to March-15
				Total	195200	
	Fandi Bazar Eastern side M.C.G.F					
1	Nitai Mandal		1	1505	22575	January-14 to

					March-15	
2	Tapas Ojha		2	187	118800	April-07 to March-15
3	Harekrushna Barik		4	1505	12040	Aug-14 to March-15
4	Bijendra Bhutura		7	1505	3010	Feb-15 to March-15
5	Smt. Ranjita Dey		8	1505	42140	Dec-13 to March-15
6	Brundaban Gaana		9	1505	13545	July-14 to March-15
7	Surendra Paramanik		11	1505	15050	June-14 to March-15
8	Anlesh Pandey		12	15050	18060	April-14 to March-15
				Total	245220	
	Fandi Bazar Eastern side Market ( 2nd Floor)					
1	General Secretary, Motor Assciation, Bls		1	3530	3530	15-Mar
				Total	3530	
	Mirza Pokhory Road Market					
1	Manoj kumar Routray		2	235	2820	April-14 to March-15
2	Sadhu chandra Nayak		3	235	1880	Aug-14 to March-15
				Total	4700	
	Red Cross Road Market					
1	Akhaya kumar Kar		3	175	700	Dec-14 to March-15
2	Harish chandra Sahoo		5	175	1575	July-14 to March-15
3	Sisir kumar Barik		9	175	1050	Oct-14 to March-15
4	Jugal Kishore Rana		10	175	525	January -15 to March-15
5	Kanhai Pal		11	175	875	Nov.-14 to March-15
				Total	4725	
	Infront of UCO Bank, Block-A					
1	Debasis Kar		2	235	705	January-15 to March-15
2	Yesmin Sultan		3	235	940	Dec-14 to March-15
				Total	1645	
	Infront of UCO Bank, Block-B					
1	Jay Bunnasha Bibi	5/B		235	1880	Aug-14 to March-15
2	Surendra chandra Das	6/B		220	440	Feb-15 to March-15
3	Tapan kumar Dey	7/B		220	6820	Sept.-12 to March-15
4	Laxmi Narayan Dey	9/B		220	3960	Oct-14 to March-15
				Total	13100	
	V.N Marg infront of Old S.B.I. Market, Block-C					
1	Jahar Mahamad		1	255	510	Feb.-15 to March-15
2	Debasis Das		2	220	8690	March-12 to March-15
3	Deba Dutta Das		3	220	8690	March-12 to March-15
4	Purchandra Kar		4	220	2640	april-14 to March-15
5	Bijendra lal Bardhan		5	220	1100	Sept.-14 to March-15
6	Sundar Mohan Das		7	220	890	Feb.-15 to March-15
7	Srustidhar Mohanty		8	220	440	Feb-15 to March-15

8	Umarani Mohanty		9	220	660	January-15 to March-15
9	Nanda kumar Barik		13	220	1760	Aug-14 to March-15
10	Sk Sallruddin		15	220	1100	Nov.-14 to March-15
			Total		26480	
	V N Marg infront of Sale Tax office, Block-D					
1	Nitya Nanda Oatra		1	330	1320	Dec.-14 to March-15
2	Sk Abdul Manan		2	330	1980	Oct.-14 to May-15
3	Ibran Ahamad Khan		3	330	660	Feb.-15 to March-15
4	Sk Meheban		5	330	660	Feb-15 to March-15
5	Md.Nausad		9	330	3300	June-14 to March-15
6	Md.Musa		10	330	3300	June-14 to March-15
7	Arun Kumar Dey		11	330	5940	Oct-14 to March-15
8	Sk Kalim		12	330	10560	Aug-12 to May-15
9	Sk Wahidullah		18	330	5280	Dec-14 to May-15
10	Sk Abusalim		19	330	990	January-14 to March-15
11	Sk Abuslam		20	330	990	January-14 to March-15
12	Sk Sanwar Hassan		21	330	990	January-14 to March-15
13	Sk Umar		23	330	5280	Dec-13 to March-15
14	Madhusudan Sahu		24	330	990	January-15 to March-15
15	Sk Manan		25	330	990	January-15 to March-15
16	Debipada Bhattacharaya		27	330	330	15-Mar
17	Ramesh chandra Khandelwal		28	330	990	January-15 to March-15
18	Sk Allaudin		30	330	1320	Dec-14 to March-15
19	Sk Jakir		31	330	990	January-15 to March-15
20	Mir Abdul Burhan		32	330	990	January-15 to March-15
21	Sk Mahiuddin		33	330	7920	April-13 to March-15
22	Sk Hanan		34	330	3960	April-14 to March-15
2			Total		59730	
	Municipal Shoping Centre Kochery Road, Block-A					
1	Sk Faruque		2	490	2940	Oct-14 to March-15
2	Sk Ashadulla		3	330	990	January-15 to March-15
3	Sk Ahisanullah		10	330	1650	Nov.-14 to March-15
			Total		5580	
	Municipal Shoping Centre Kochery Road,1st Floor					
1	Surama Panigrahi		2	570	6840	April-14 to March-15
2	Miss, Chayanika Mitra		3	1720	5160	January-15 to March-15
			Total		12000	

1	Jagarnath Prusty		3	270	8100	Oct-12 to March-15
2	Himasu sekhar Kulhari		4	270	1080	Dec-14 to March-15
3	Surendra Das		8	270	810	January -15 to March-15
				Total	9990	
	Fruit Market Complex					
1	Ashalata Jena		4	220	1100	Nov.-14 to March-15
2	Jiten kumar Ash		11	220	660	January-15 to March-15
3	Adinarayan Rao		14	220	440	Feb-15 to March-15
4	President, Tarun Samitee		17	220	1320	Oct-14 to March-15
5	Mukul Saha		19	220	220	15-Mar
				Total	3740	
	Harware Market Complex					
1	Sivajee Mahato		1	255	510	Feb.-15 to March-15
2	Ram Balit Mahato		2	255	510	Feb.-15 to March-15
3	Keshab chandra Sahu		14	255	1020	Dec-14 to March-15
				Total	2040	
	Collection by Jayakrushna Panda	I T I Chhak Block-A				
1	Nagen Barik		1	195	780	Dec-14 to March-15
2	Pravash chandra Pani		2	195	780	Dec-14 to March-15
3	Harish chandra Rana		3	195	5265	January-13 to March-15
4	Jayajit Ray		5	195	585	January-15 to March-15
				Total	7410	
	I T I Chhack, North side					
1	Gagandhar Mahalik		1	255	1530	Oct-14 to March-15
2	Dharmendra Prusty		3	255	2040	Aug-14 to March-15
				Total	3570	
	I T I Chhack, Block-B					
1	Jayamulya Barik		1	255	1530	Oct-14 to March-15
2	Jayadeb Choudhury		2	255	6120	April-13 to March-15
3	Abhimanyu Mahakud		3	255	4080	Dec-13 to March-15
4	Manaranjan Das		6	255	765	January15 to March-15
5	Jayanta Kumar Das		7	255	1020	Dec-14 to March-15
6	Ashawani kumar Das		10	255	1020	Dec-14 to March-15
7	Jagat Jeevan Dutta		12	255	3315	Mach-13 to March-15
8	Nabajeeban Bhoi		13	255	1530	Oct-14 to March-15
9	Baidanath Patra		14	255	1530	Oct-14 to March-15
10	Partha Mahanayak		17	255	1530	Oct-14 to March-15
11	Sridhar Sahu		18	255	765	January15 to March-15
12	Anjali Dey		19	255	3060	April-14 to March-15
13	Aridam Patra		22	255	1785	Sept.-14 March-15
14	Dasarathi Saw		28	255	2805	May-14 to March-15

15	Dinesh chandra Bisoi		31	255	3060	April-14 to March-15
16	Kalpana Panda		32	255	1275	Nov-14 to March-15
17	Srinibas Mishra		33	255	4335	Nov-14 to March-15
18	Sudipta kumar Behera		35	255	10965	Sept-11 to March-15
				Total	50490	
	J R Pattnaik, Block-A					
1	Pradeep chandra Dash		1	235	15060	July-09 to Marh-15
2	Gagan chandra Barik		3	235	1410	Oct-14 to March-15
3	Prabir kumar Das		4	235	11280	April-11 to March-15
4	Sk Imran		5	235	2820	Apri-14 to March-15
				Total	30570	
	JR Pattnaik, Block-B					
1	Ashok kuamr jena		1	235	3525	January-14 to March-15
2	Gajendra Bindhani		4	235	8460	april-12 to March-15
3	Rabindra Mohan Nayak		5	235	8460	april-12 to March-15
				Total	20445	
	Station Feeder Road					
1	ogesh chandra Kar		1	210	4200	Aug-13 to March-15
2	Pravakar Sathpathy		2	210	2520	April-14 to March-15
3	Guruprasad Sahu		8	210	11160	Aug-10 to March-15
4	Sabita Das		10	210	6720	Apri-12 to March-15
5	Rabindra kumar Das		11	210	7350	May-12 to March-15
				Total	31950	
	Station Feeder Road					
1	Sudam kumar Panda		1	190	1045	Oct-16 to March-31
2	Secretary,co-operative society, Bls		2	235	1292	Oct-16 to March-31
3	do		3	235	1292	Oct-16 to March-31
4	Radharani Parida		4	235	1292	Oct-16 to March-31
5	Upendra Nath Parida		5	235	1292	Oct-16 to March-31
6	Kalandri Acharaya		6	235	1292	Oct-16 to March-31
7	Ganesh Chand		7	235	1292	Oct-16 to March-31
8	Ranjan kumar Chand		8	235	1292	Oct-16 to March-31
9	Nabina nanda Das		9	235	1292	Oct-16 to March-31
10	Chinta mani Das		10	235	1292	Oct-16 to March-31
11	Jatindra Das		11	235	1292	Oct-16 to March-31
12	Anil Kumar Vegad		12	235	7050	Oct-12 to March-15
13	Arindam Patra		13	235	1292	Oct-16 to March-31
14	Ajaya kumar Patra		14	190	1045	Oct-16 to March-31
				Total	23352	
	Octrail Chhak Gate					
1	Ranjan kumar Sahu		6	160	880	Nov-09 to March-31
				Total	880	
	Bapuji M. Complex					
1	Rajendra Pattnaik		1	315	5670	Oct-13 to March-15

2	Tara pada Kar		2	315	7560	April-13 to March-15
3	Pravat kumar Das		3	315	7560	Apr-13 to March-15
4	Maheswar Panda		6	285	1710	Oct-14 to March-15
5	Jaladhar Nayak		7	285	855	January 14 to March-15
6	Biswajit Das		8	315	23040	July-08 to March-15
7	Ajaya kumar Kar		10	315	19440	Oct-09 to March-15
8	Judhistira Patra		11	210	13920	April-09 to March-15
9	Banamali Das		12	270	16650	Oct-09 to March-15
10	Mangal chandra Murmu		13	270	6480	April-13 to March-15
11	Mana Saha		15	270	5400	Aug-13 to March-15
12	Kamalakanta Patra		16	270	270	15-Mar
13	Jitu Panda		17	270	10800	Dec.- 11 to March-15
14	Sk Manan		18	270	5400	Aug-13 to March-15
15	Debarata Panda		19	315	10710	June -12 to Mar-15
16	Pitabasa Nath		20	315	8820	Dec-12 to March-15
17	Ramakanta Barik		21	315	3780	April-13 to March-15
18	Banamali Nayak		22	315	2835	Julu-14 to Marc15
19	Sk Abdul Imran		23	315	945	January 14 to March-15
				Total	151845	
	Santi Kanan Qtr					
1	Sk Faridash		5	235	1645	Sept-14 to March-15
2	Muralidhar Panda		4	235	7755	July-12 to March-15
3	Abhaya kumar Pattnaik		8	235	940	Dec-13 to March-15
				Total	10340	
	M S Das street Qtr					
1	Arupansu Pattnaik		10	235	705	January-14 to march-15
				Total	705	
	Infront of D. I. C office					
1	Saroj kumar Behera		1	2635	2635	15-Mar
2	Bhabani sankar Pani		2	2635	2635	15-Mar
3	Mahavir prasad Gupta		3	2635	26350	June-14 to March-15
4	Dutatraya Routray		5	2635	43128	June-10 to March-15
5	Kumari Adyasa Mohanty		6	2635	51033	June-10 to March-15
6	Smrutirekha Jesti		7	2635	63240	April-13 March-15
7	Krushnaprasad Pani		9	2635	89785	May-12 to March-15
8	Anil kumar Sahu		10	2635	47430	Oct-13 to March-15
9	Satyapriya Mohanty		11	2635	85288	June-10 March-15
10	Santosh kumar Mohanty		12	2635	2635	15-Mar
11	bBikram nanda Mohanty		13	2635	63240	April-13 to March-15
12	Kajal kumar Kar		14	2635	10540	July-12 to March-15
13	Birendra nath Bhoi		17	2635	31620	April-14 to March-15

14	Archana Sahu		18	2635	12810	January-13 to March-15
15	Sanjay kumar Biswal		19	2635	34255	March-14 to March-15
16	Ujjwal kumar Mohanty		22	2635	26350	June-14 to March-15
17	Manoj kumar Moharana		24	2635	13175	Nov-14 to March-15
				Total	606149	
	Port Road					
1	Aktar Alli Kahn		1	130	2860	June-13 to March-15
2	Bishnu Mohan Sathpathy		2	130	1560	April-14 to March-15
3	Sk Fazuwalla		6	130	1300	June-14 to March-15
4	Jahir Alli Khan		7	130	780	Oct-14 to March-15
5	Jahir Alli Khan		8	130	3900	Oct-12 to March-15
6	Sk Abdul Hafiz		9	130	8740	June-10 to March-15
				Total	19140	
	Golapokhari M Cabin					
1	Farjana Aktar		1	235	6815	Nov-12 to Marh-15
2	Manaranjan Dutta		2	235	2820	April-14 to March-15
3	Pankaj kumar Mohapatra		3	235	2350	June-14 to March-15
4	Sk Khairuqie		5	235	2820	April-14 to March-15
5	Sk Mahir		7	235	2820	April-14 to March-15
6	Farjana Aktar		8	235	4700	Aug-13 to March-15
7	Akhaya kumar Chand		9	235	1880	Aug-14 to March-15
8	Raghunath Chand		10	235	1880	Aug-14 to March-15
9	Pravat chandra Pradhan	10 (A)		500	3000	Oct-14 to March-15
				Total	29085	
	Golapokhari M Compond					
1	Smt.Smrutirekha Kesh		2	130	1690	March-14 to March-15
2	Amar kumar Sen		3	130	1690	March-14 to March-15
3	Sk Ajumudin		7	130	1950	January-14 to March-15
4	Dibakar Sahu		9	130	1560	April-14 to March-15
5	Jayanta Kumar Sahu		10	315	3780	April-14 to March-15
6	Md. Naseem		11	130	6760	Dec-10 to March-15
7	Amar kumar Das		12	130	5460	Oct-11 to March-15
8	Raghupati Rout		13	130	5720	aug-11 to March-15
9	Dhiren Barik		14	130	5200	Dec--11 to March-15
10	Biswanath Behera		16	130	8710	Sept-09 to March-15
11	Tahir Khan		17	130	1560	April-14 to March-15
12	Fatimun Bibi		18	130	1040	Aug-14 to March-15
13	Md Sabir Alli Sadik		21	130	2470	Sept-13 to March-15
14	Mangilia Khan		22	130	6420	Feb-11 to March-15

15	Ananta kumar Behera		23	130	1040	Aug-14 to March-15
16	Abdul sattar		24	130	2990	May-13 to March-15
17	Jahed Parwaz		25	315	5985	Sept-13 to March-15
18	Sk Jabbar		27	130	6640	Feb-11 to March-15
19	Md. Javed Nawaz		34	130	1040	Aug-14 to March-15
20	Manmath kumar Adhiya		35	1950	910	Sept-14 to March-15
21	Sundar Mohan Barik		36	3380	3380	Feb-13 to March-15
22	sasadhar Sahu		37	130	1300	June-14 to March-15
23	Mahendra Nath Parida		38	315	8190	Feb-13 to March-15
				Total	85485	
		Auto Rickshaw Passenger Shed				
1	Secy, Auto Rickshaw, Golapokhari		1	145	11280	Dec-07 to March-15
				Total	11280	
		Octrai Check Gate				
1	Arati Sahu		5	160	8640	Oct-10 to March-15
				Total	8640	
		F M Senapati Road				
1	Saraj kumar Dutta		1	210	4620	June-13 to March-15
2	Sanat chandra Taldi		4	210	420	Feb-15 to March-15
3	S K Jyoti		10	210	13120	Sept-09 to March-15
4	Bijay kumar Rana		11	210	2520	April 14 to March-15
5	Md. Soleman Khan		12	210	2520	April 14 to March-15
6	Md Sabir Khan		13	210	2100	June-14 to March-15
				Total	25300	
		Sahid Park M. Stair Case				
1	Bhaskar chandra Das		1	410	4920	April-14 to March-15
2	Bimal Saha		5	410	7110	Nov.-10 to March-15
3	Dilip kumar Panda		6	410	9840	April-13 to March-15
4	Sovan kumar Khilar	11(A)		160	2400	January-14 to March-15
				Total	24270	
		Sahid Park Big Stair Case				
1	Mathur kumar Kar		1	940	25380	January-13 to March-15
2	Veenet Jain		2	940	18800	Aug-13 to March-15
3	Miss Kalpana Mohapatra		7	940	33840	April-12 to March-15
4	Ashok kumar Das	7 (A)		235	2820	April-14 to March-15
				Total	80840	
		Sahid Park 1st Floor				
1	Prafulla kumar Panda		1	6300	138600	June-13 to March-15
				Total	138600	

	Sahid Park 1st Floor Western Side				
1	B. M . Allhabad Bank		1	9877	118524 April-14 to March-15
				Total	118524
	Municipal M-II G.Floor				
1	Sushanta kumar Sahu		1	470	22560 April- 11 to March-15
2	Manmathnath Behera		2	470	2820 Oct-14 to March-15
3	Binod Bihari Das		3	470	11280 April-13 to March-15
4	Srinath Rana		5	285	9120 Aug-12 to March-15
5	Kartik chandra Barik		6	285	1140 Dec-14 to March-15
6	Sukanta Jethi		7	285	1995 Sept-14 to March-15
7	Ananta Barik		9	285	570 Feb-14 to March-15
8	Brajamohan Panda		10	285	855 January-15 to March-15
9	Kartik Chandra Mistri		11	285	1995 Sept-14 to March-15
10	Niranjan Sahu	11(A)		235	235 15-Mar
11	Jarina Begum		12	255	765 January-15 to March-15
12	Nageandra Sahu		13	255	3060 Feb-14 to March-15
13	Nanda Dulal Rana		17	255	765 January-15 to March-15
14	Ajay Kumar Das		18	255	12240 April-11 to March-15 15
15	Anjali Sahu		21	255	3060 April-14 to March-15
16	Biswanath Das		22	255	7140 Dec-12 to March-15
17	Jagadish prasad Khandelwal		28	255	510 Feb.-15 to March-15
18	Anirudha prasad Mohanty		29	255	765 January-15 to March-15
19	Managobinda Sethy		31	210	1470 Sept-14 to March-15
20	Sk Abdul Manjoor		34	190	190 15-Mar
21	Sk Noor Mahamad		38	210	3780 Oct-13 to March-15
22	Lokanath Sahu		39	285	3420 April-14 to March-15
23	Rabindra Kumar Rana		40	285	3420 April 14 to March-15
24	Raghunath sahu		42	285	30930 Sept 03 to Marcg-15
25	Sri Raj Rajeswari Temple		45	330	990 January-15 March-15
26	Sri Raj Rajeswari Mahadev Temple		46	365	1095 January-15 to March-15
27	Harish chandra Rana		47	100	1200 April-14 to March-15
				Total	127370
	Municipality M( II) 1st Floor				
1	Ashok kumar Rana		1	315	630 Feb-15 to March-15
2	Krishna chandra Kar		2	315	25960 May-07 to March-15
3	Rabinarayan Mohanty		3	315	33760 Feb-04 to March-15
4	Geetanjali Das		4	315	7355 Sept-13 to March-15
5	Brajamohan Panda		5	315	20160 Dec-09 to March-15

6	Sujit chandra Dey		7	315	7245	May-13 to March-15
7	Rajesh kumar Baedhan		8	315	33760	Feb-04 to March-15
8	sukanti Panda		9	315	3780	April-14 to March-15
9	Ganeswar Barik		11	130	1560	April-14 to March-15
10	Damayanti Behera		13	255	10965	Sept-11 to March-15
				Total	145175	
	PWD Colony					
1	Sanjay kumar Mohanty		1	235	5640	April-13 to March-15
2	Rajendra Banarjee		2	235	5230	Dec.-10 to March-15
3	Harish chandra Senapati		4	8460	11280	April-11 to March-15
4	Tarapada Kar		5	235	5640	April-13 to March-15
				Total	27790	
	Kendriya Bidyalaya					
1	Sunil kumar Patra		1	315	1575	Nov-14 to March-15
2	Reena Patra		2	195	975	Nov-14 to March-15
3	Avinash Jha		3	195	1560	Aug-14 to March-15
4	Niranjan Behera		4	195	2340	April-14 to march-15
5	Susama Rani Pila		6	255	9180	April-12 to March-15
6	Dharmananda Prusty		7	255	2040	Aug-14 to March-15
7	Sanjukta Jena		8	255	3060	Apr-14 to March-15
8	Sk Mahamad Samir		9	255	6120	April-13 to March-15
9	Kapilandra Das		11	255	1530	Oct-14 to March-15
10	Bijay kumar Patra		12	255	1275	Nov-14 to March-15
11	abdul Salim Khan		17	255	2805	May-11 to May-15
12	Nimai charan Barik		18	255	9180	April-12 to March-15
13	Direndra Narayan Das		20	255	18300	Oct-09 to March-15
14	Subhasree Das		21	255	3060	Apr-14 to March-15
15	Madhusmita Das		22	255	3060	April-14 to march-15
16	Shyamsundar Samal		23	255	510	Feb-15 to March-15
17	Sukanta kumar Biswal		24	255	8415	July-12 to March-15
18	Sk Riyasad Alli		25	255	6120	April-13 to March-15
19	Sk Abdul Sahadat		26	130	260	Feb-15 to March-15
20	Sk Gulam Murteza		29	255	4590	Oct-13 to March-15
21	Damayanti Tarai		30	255	255	15-Mar
22	Sarat chandra Barik		31	255	1530	Oct-14 to March-15
23	Sk Istaza		33	255	4590	Oct-013 to March-15
24	Pravarani Das		36	255	3060	April-14 to march-15
25	Sailabala Guru		37	255	3060	April-14 to march-15
26	Laxmikanta Jena		38	255	4080	Dec-13 to March-15
27	Asit kumar Sahu		40	255	3060	April-14 to march-15

28	Mir Samsar Alli		41	255	9180	April-12 to March-15
29	Harendra Mohanty		42	255	14065	Dec -09 to March-15
30	Jagarnath Mishra		43	255	17745	January-08 to March-15
31	Santosh kumar Gupta		44	255	16625	Aug-08 to March-15
32	Santosh kumar Gupta		45	255	16625	Aug-08 to March-15
33	SK Ismail		46	255	5355	July-13 to March -15
34	Rabindra kumar Behera		49	255	765	January-15 to March-15
35	Mamata Mohanty		51	255	6120	April-13 to March-15
36	Harendra Mohanty		52	380	8360	July-13 to March-15
37	Subhasankar Das		53	380	16060	Oct-10 to March-15
38	sashi kanta Jena		54	380	26460	January-08 to March-15
39	Jagabandu Nayak		55	380	3420	July-14 to March-15
40	Madanmohan Das		56	380	18380	Sept-10 to March-15
41	Nilamani Barik		59	380	16350	April-11 to March-15
42	Padmalochan Panda		60	380	12870	Feb-08 to March-15
43	Kailash chandra Mohanty		61	380	4560	Aug-13 to March-15
44	Swarnamani Mohapatra		62	380	1520	Dec-14 to March-15
45	Abhilash Daula		64	380	22860	April-09 to March-15
46	Ram chandra Padhi		65	380	14440	January-13 to March-15
47	Sujit kumar Mohanty		66	380	4560	April-14 to march-15
48	Sunil kumar Panda		69	380	19530	June-11 to March-15
49	Bibhudatta Das		70	380	18090	Oct-11 to March-15
50	Suraj Das		71	380	21330	January-11 to March-15
51	Sarat chandra Das		72	380	20250	April-11 to March-15
52	Dhirendra kumar Jena		73	380	22770	January-08 to March-15
53	Jaganarth Moharana		75	380	25650	January-10 to March-15
54	Damadar Sahu		76	380	3290	Sept-14 to March-15
55	Satyanjan Das		77	380	5170	May-11 to March-15
56	Durgapada Bhuyan		78	380	2820	Ocy-14 to March-15
57	Bholanath Mohanty		79	380	1410	January-15 to March-15
58	Jasoda Mohanty		80	380	4230	July-14 to March-15
				Total	486450	
				Grand Total	4277343	

Out of outstanding room rent of Rs 42,77,343.00 as on 31.03.2015, Rs 25,46,676.00 has been collected during the year 2015-16 leaving a balance of Rs 17,30,667.00 still outstanding as on 31.03.2015. The document in support of the aforesaid collection was produced at the time of Exit Conference.

**13.9 - Lease of Banijya Bhaban**

Lease of Banijya Bhawan :- Memo page no-36

On checking of the lease file of Banijya Bhaban it is found that the Banijya Bhawan building was given on lease in favour of Sagar Educational Trust, Balasore, @ Of Rs 18000.00 per month w.e.f from 1.12.2005 for five years vide council resolution no-18/28.09.2005. But at time of execution of agreement between the E.O. and the Lessee on 31.11.2005 another clause ( sl no-14 ) was annexed that indicates further extension of five years with increase of 5% on the rent of preceding five years which violates the original council resolution where no proposal of extension was resolved. As per provision laid down in 127 (1) of O.M. Act -1950 the council is empowered to lease out any immovable property for three years and after three years, fresh notice may be invited for lease if required so as to enhance the revenue of the Municipality. But in this case the lease has been given for five years at first instance and after expiry of agreement period no tender was invited which is contrary to the provision and highly irregular. It is a matter of astonishment that the agreement for further extension of five years i.e from 30.11.2010 to 29.11.2015 has not been executed till the end of march-2015 which clearly indicates the callousness of the administration.

But as per the specification of the building the rent is calculated to be Rs 34868.00 during the assessment period 2005 ( page no-7 & 8 of C/R no- 18/28.09.2005 ). The detail specification of the building is furnished here under.

Sl no	Floor	Plinth Area	Carpet Area	Rent per Sq.ft
1	G.F	3396	2889	4.00
2	1 <sup>st</sup> floor	3216	2580	4.00
3	2 <sup>nd</sup> floor	3924	3712	3.50

From the above data the rent was calculated to be Rs 34868.00 during the assessment year 2005. As revealed from the file, an amount of Rs 18000.00 per month has been fixed for the period from 2010 to 2015 and subsequently the rent has been enhanced to Rs 21000.00 vide council resolution no-9/25.09.2010. Accordingly a total amount of Rs 252000.00 for the year 2014-15 has been collected simply. Had a fresh auction been invited from time to time the Municipality would have earned more revenue than it actually received. on what interest so much less amount was collected putting the Municipality into a great loss for years together was called through the objection memo mo-18/8.09.2015. In response to objection memo the local authority replied that after expiry of the agreement period the building has been resumed by the office for official use which is not at all satisfactory. Attention of present council and higher authority is drawn to the matter.

**13.10 - Lease of Kalinga Hotel**

On scrutiny of the file no-24/2015 tax section, Municipal Guest house at O.T.Road, it was found that the said guest house was leased out in favour of Smt. Santi lata Das W/O – late Hemanta Kumar Das in the year -1987 for a period of five years at @ Rs 10000.00 per month and it was renewed for a further period of five years in year -1992 @ Rs 15000.00 per month. Again the said guest house was leased out in favour of Smt. S Das for a period of five years from 1.05.97 to 30.04 2002 vide C.R no- 4/30. 04.97 @ 15000.00 per month but before of expiry of lease period on the willingness of smt. S. Das ( as Reflected in the agreement ) the guest house was leased out for further period 20 years from 1.05.2002. to 30.04.2022 vide C.R no-8/14.08.2000 with stipulation of increment of 5% on the rent in the preceding five years. Now the said lessee is running a hotel in the name of Hotel Kalinga having plinth area of 5571.80 sqft consisting of 10 single bed rooms and 8 nos of double bed rooms with a dinning hall measuring a total carpet area of 7422.4 sqft. As revealed from the file the Municipality has collected Rs17365.00 per month during the year 2014-15 which is very nominal amount collected from such a big hotel.

As per provision of section-127 of Odisha Municipal Act-1950 Municipality has the power to lease out its property for a period not exceeding 3 years. If it was required to lease out for 20 years, the sanction should be obtained from Govt. in H & UD Department. An objection memo was issued to the local authority regarding acknowledgement of the sanction order from the Govt. In response to the objection memo the local authority replied that it has been intimated to the Commissioner-cum-Director of Municipal Administration and Ex-officio Spl Secretary to Govt. in H & UD Department vide letter no-5517/27.09.2013. As the matter is concerned with the generation of revenue of the Municipality hence steps may be taken to cancel the lease and call for fresh auction for better financial stability of the Municipality.

**14.1 - Non production of Vouchers relevant files, Sanction orders etc.**

On checking of transactions of subsidiary cash book ( NFBS / SPF/NUIS/ NALCO/HCS) it was noticed that the following amounts have been booked as expenditure in said cash book but in the support of expenditure no vouchers /relevant files/ S.O could be made available to audit for verification till closure of audit. The details are furnished below .

Vr.no/Date	Amount	Purpose
3/7.07.2014	20000.00	Disbursement of NFBS
4/7.07.2014	20000.00	do
5/17.07.2014	10000.00	do
6/17.07.2014	10000.00	do
7/17.07.2014	20000.00	do
8/17.07.2014	20000.00	do
9/17.07.2014	20000.00	do
10/17.07.2014	20000.00	do
11/17.07.2014	10000.00	do
12/17.07.2014	10000.00	do
13 to 15/17.07.2014	60000.00	do
16 to 17/17.07.2014	20000.00	do
18/17.07.2014	20000.00	do
19/17.07.2014	10000.00	do
20 to 21/ 17.07.2014	40000.00	do
22/17.07.2014	10000.00	do
27/27.08.2014	20000.00	do
28 to 30/27.08.2014	30000.00	do
31/27.08.2014	20000.00	do
32/27.08.2014	10000.00	do
33/27.08.2014	20000.00	do
34/27.08.2014	20000.00	do
40 to 44/7.02.2015	100000.00	do
45/7.02.2015	10000.00	do
46/7.02.2015	20000.00	do
47 to 49/ 7.02.2015	60000.00	do
<b>Total</b>	<b>630000.00</b>	

In response to the audit objection memo no-10/20.08.2015 the Municipal authority neither returned the memo nor furnished any compliance till completion of audit. Hence Rs 630000.00 which has been booked as expenditure in the cash book without relevant documents can not be admitted in audit and is held under objection till the production of same to next audit.

However, At the time of exit conference, the local authority submitted all documents in support of the expenditure for Rs630000.00. Hence the para was dropped.

**14.2 - Less deduction of P.T. from the salary bill of General Estt.**

On scrutiny of acquittance rolls of General Estt. it is noticed that a total sum of Rs 2100.00 as detailed under has been realized less towards P.T. from the salary bill of following employees which needs recovery.

Name of employee/Designati	Vr no/Dat e	Month	Pay	G.P	Total	D A	HRA	Total Gross	P.T due for deduct ion	P T already deduct ed	Less P T deduct ed		

on													
Sk Niyamat(Driver)	156/11.06.2014	5/14	10250	1900	12150	12150	1215	25515	200	125	75		
do	216/7.07.2014	6/14	10250	1900	12150	12150	1215	25515	200	125	75		
Bulu Behera (Driver)	321/7.08.2014	7/14	10620	1900	12520	12520	1252	26292	200	125	75		
Sk Niyamat (Driver)	321/7.08.2014	7/14	10620	1900	12520	12520	1252	26292	200	125	75		
Bulu Behera (Driver)	397/6.09.2014	8/14	10620	1900	12520	12520	1252	26292	200	125	75		
Sk Niyamat(Driver)	397/6.09.2014	8/14	10620	1900	12520	12520	1252	26292	200	125	75		
Bulu Behera (Driver)	468/26.09.2014	9/14	10620	1900	12520	12520	1252	26292	200	125	75		
Sk Niyamat (Driver)	468/26.09.2014	9/14	10620	1900	12520	12520	1252	26292	200	125	75		
Bulu Behera (do)	577/1.11.2014	10/14	10620	1900	12520	12520	1252	26292	200	125	75		
Sk Niyamat(do)	577/1.11.2014	10/14	10620	1900	12520	12520	1252	26292	200	125	75		
do	662/9.12.2014	11/14	10620	1900	12520	13396	1252	27168	200	125	75		
Harendra ku Samal (Sr Asst.)	662/9.12.2014	11/14	9140	2400	11540	12348	11154	25042	200	125	75		
Bulu Behera (Driver)	662/9.12.2014	11/14	10620	1900	12520	13396	1252	27168	200	125	75		
Harendra Ku. Samal (Sr Astt)	785/31.12.2014	12/14	9140	2400	11540	12348	1154	25042	200	125	75		
Bulu Behera (Driver)	785/31.12.2014	12/14	10620	1900	12520	13396	1252	27168	200	125	75		
Sk Niyamat (Driver)	785/31.12.2014	12/14	10620	1900	12520	13396	1252	27168	200	125	75		
Haren	845/4.	1/15	9140	2400	11540	12348	1154	25042	200	125	75		

dra Ku. Samal(Sr Asst)	02.2015												
Bulu Behera (Driver)	745/4.02.2015	1/15	10620	1900	12520	13396	1252	27168	200	125	75		
Sk Niyamat (Driver)	845/4.02.2015	1/15	10620	1900	12520	13396	1252	27168	200	125	75		
Santi Mallick (Jr Asst)	156/11.06.2014	5/14	10250	1900	12150	12150	1215	25515	200	125	75		
do	216/7.07.2014	6/14	10250	1900	12150	12150	1215	25515	200	125	75		
do	321/7.08.2014	7/14	10620	1900	12520	12520	1252	26292	200	125	75		
do	397/6.09.2014	8/14	10620	1900	12520	12520	1252	26292	200	125	75		
do	468/26.09.2014	9/14	10620	1900	12520	12520	1252	26292	200	125	75		
do	577/1.11.2014	10/14	10620	1900	12520	12520	1252	26292	200	125	75		
do	662/9.12.2014	11/14	10620	1900	12520	13396	1252	27168	200	125	75		
do	784/31.12.2014	12/14	10620	1900	12520	13396	1252	27168	200	125	75		
do	845/4.02.2015 & 960/10.03.2015	1/15	10620	1900	12520	13396	1253	27169	200	125	75		
										Total	2100		

In response to the audit objection memo issued on this score Rs 675.00 recovered from Smt.Santi Mallick, Jr Asst. vide MR no- 11807/11.01.16 and the balance amount Rs 1425.00 recovered from the salary bills of General Estt vide Vr No- 926/82394/4.02.16.

**14.3 - Excess expenditure booked in Cashbook than actual OSP78-79**

On scrutiny of the following vouchers with reference to connected documents it is noticed that a total sum of Rs.4350.00 as detailed under has been charged as excess expenditure in two different cash books towards payment of sitting allowance to councillors than that the amount actually paid to them. The same need be recovered and credit pointed out to audit.

Name of the cash book	Vr. No/Date	Amount booked expenditure in cash book	Amount paid as per Acquittance.	Amount excess paid
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Market SD	31/6.5.14	25200.00	24150.00	1050.00
do	128/26.09.14	29700.00	28200.00	1500.00
UBI PL	97/10.02.15	15750.00	13950.00	1800.00
			Total	4350.00

In response to the audit objection memo recovery from the following officials was made as detailed below.

Rs 1050.00 from Sk. Abdul Siraj vide MR No19121/30.11.15 and credited to Cashier's Cash Book at page 174

Rs.3300.00 from Sri Kashinath Murmu vide MR No19122/04.12.15 and credited to Cashier's Cash Book at page 178

#### 14.4 - Irregular payment on works without obtaining fresh sanction of unspent balances of previous year

On scrutiny of Vr No 06/27.06.14 of MVT Cash book it is revealed that payment to the tune of Rs. 982280.00 has been made on the work " Repairing of Road from Town P.S. to Cinema Chhak" out of previous year's grant(2012-13) without obtaining fresh sanction from the funding agency which is highly irregular and gross violation of the financial rules.As per Rule 171 of OGFR(VOLUME-1) and the instructions contained in sanction orders,schemes funds were to be utilized in the year of receipt.Unutilized fund if any may either be refunded to the Government or may be utilized in the subsequent year with prior approval of the Government.In contravention of the above rule the Municipal authority has incurred expenditure for Rs.982280.00 during the year 2012-13(365413.00) and 2013-14(616867.00) on the above project without obtaining any prior approval from the Government.

Necessary sanction orders along with approval letter from Government regarding the utilization of unspent balances of previous years were sought for through objection memo.Nothing could be made available to audit till the date of drafting the Audit Report.However,the aforesaid irregular expenditure of Rs. 982280.00 may be regularized by production of above required details to next audit.Till then Rs.982280.00 is kept under audit objection.

#### 14.5 - Payment of Hire charges of Bolero

On scrutiny of Vr no -47/29.05 14 of Market S D cash book it is revealed that a sum of Rs 48510.00 was paid to Santosh kumar Jena towards payment of hire charges of his Bolero bearing no-- O D --01-D-- 0062 for the period from 1.03.14 to 8.05 14 comprising of the part periods as detailed under.

Part period	Amount Paid
1.03.14 to 29.03.14	19800.00
30.03.14 to 19.04.14	18900.00
25.04.14 to 8.05.14	10800.00
Total	49500 - 2% I T 990.00 = 48510.00

It is worthwhile to mention here that in support of payment to M/S Jena for the first part period does not come under the purview of audit objection because the said period of engagement of vehicle has been duly entered in the Log Book.

Payment made to M/S Jena for the second part period i.e. from 30.03 14 to 19.04.14 is objectionable because in support of this engagement the concerned Log book is silent. The Bolero was engage on election duty from 30.03.14 to 19.04.14 as mentioned in the Log book at page no -6. In support of the engagement of vehicle on election duty, no Log book could be made available to audit till closure of audit. Hence Rs 18900.00 paid to M/S Jena for the above period is kept under audit objection till the production of relevant documents to next audit.

For the third part period the vehicle was engaged from 25.04.14 to 8.05 14 for a period of 12 days ( except holidays) and accordingly the payment for Rs 10800.00 @ Rs 900.00 per day was made to M/S Jena. In support of the above payment the Log book contains entries from 2.05 .14 to 8.05.14 and silent for the balance period from 25.04.14 to 1.05.14 . Hence Rs 5400.00 paid to M/S Jena for the period from 25.04.14 to 1.05.14 can not be admitted to audit and needs recovery.

No compliance was furnished by the local authority till closure of audit. Hence the objection stands good.

The following persons are considered responsible for such excess payment.

- 1) Sri Subhash Chandra Jena,E.O.

2) Sri Nalini Kanta Pati, Dealing Assistant

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Nalinikanta Pati	Junior Assistant	Presently working under E.O. Balasore Municipality	2700.00
2	Sri Subhas chandra Jena	Executive Officer	Presently working at Balasore Municipality	2700.00

**14.6 - Production of relevant files in support of payment made towards arrangement of Model Polling Station**

Name of the cash book:- M P LAD/ Election A/C no:- 9832011000813

Vr no-04/ 6.06.14 Rs 46043.00 i.e.( 137043.00 - 91000.00) ( 91000.00 advanced adjusted out of 137043.00 )

On scrutiny of aforesaid voucher it was noticed that a sum of Rs 137043.00 was incurred as expenditure towards arrangement of polling station on account of General Election-2014. . in support of the said expenditure necessary files along with other relevant records were sought for through objection memo no-30/6.10.15. But nothing was made available till closure of audit. steps may be taken to produce the relevant records to next audit for check Till then Rs 137043.00 is kept under objection.

**14.7 - Less realization of Income Tax from Adversitement Bills**

On scrutiny of paid vouchers of EMD/ISD/APS cash book it is noticed that a sum of Rs.1918.00 as calculated below has been realized less towards 2% Income Tax on the cost of advertisement bills which is suggested for recovery and the credit pointed out to audit.The details of such calculation is furnished below.

Sl no	Vr no/Date	Gross Amount	Purpose	Agency
1	35/18.09.14	4990.00	Advertisement	Ashribad Prakashan Ltd.
2	36/18.09.14	19080.00	do	Aji Kali
3	38/18.09.14	3168.00	do	The Samaj
4	39/18.09.14	3168.00	do	do
5	40/18.09.14	5299.00	do	Dharitri Odiya Daily
6	54/26.09.14	10108.00	do	Tilak Raj
7	55/26.09.14	16006.00	do	do
8	56/26.09.14	9979.00	do	Ashribad Prakashan Ltd.
9	57/26.09.14	5396.00	do	Seithu Arambha Daily Odiya
10	58/26.09.14	5208.00	do	Pragatibadi
11	59/26.09.14	8177.00	do	Surya Prava
12	85/8.01.15	5299.00	do	Dharitri Daily
	Total	95878.00		

2% of Rs 95878.00 comes to Rs 1917.56 or say Rs 1918.00.

In response to the audit objection memo no 09/ 12.08. 15 issued on this score the memo was not returned by the local authority till closure of audit. Hence the objection stands on its own merit. The following persons are considered responsible for such loss.

1) Sri Subhash chandra Jena, E.O.

2) Sri Chakradhara Mohanty, Accountant.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Chakradhar Mohanty	Accountant	Presently working at Balasore Municipality	959.00
2	Sri Subhas chandra Jena	Executive Officer	Presently working at Balasore Municipality	959.00

**14.8 - Audit of Establishment**

The Staff position of Balasore Municipality as on 01.04.2014 to 31.03.2015 as supplied to Audit by the institution is furnished below:-

Sl. No	Category of Employee	Total Sanctioned Strength	Men in position as on 01.04.2014	Vacant Post
1	Executive Officer	1	1	0
2	Addl. Executive Officer	1	0	1
3	Municipal Engineer	1	1	0
4	Medical Officer(Allopathic)	1	0	1
5	Pharmastics	1	0	1
6	Junior Engineer(Civil)	2	2	0
7	Junior Engineer(Mechanical)	1	0	1
8	Cummunity Organiser	1	0	1
9	Contractual C.O.	3	3	0
10	Head Cleark	1	1	0
11	Senior Asst.	5	3	2
12	Jr. Asst.	15	5	10
13	Daftary	1	0	1
14	Peon	6	2	4
15	Bill Mohair	3	1	2
16	Holding Tax Collector	5	2	3
17	Cart Tax Collector	1	0	1
18	Cycle Tax Collector	1	1	0
19	Asst. Tax Collector	5	4	1
20	Amin	1	1	0
21	Law Mohair	1	0	1
22	Work Sarkar	1	1	0
23	Watcher(Office Gate)	2	1	1
24	Watcher(G S Bhawan)	1	1	0
25	Watcher Cum Mali(Shantikanan)	1	1	0
26	Gang Coli	5	3	2
27	Steno	1	0	1
28	Office Gardener	1	0	1
29	Beat Zamadar	5	1	4

30	Jeep Driver	1	0	1
31	Sub-Overseer	1	0	1
32	Tractor Driver	4	1	3
33	Processes Server	1	0	1
34	Sweeper	92	50	42
35	Truck Driver	4	1	3
36	Roller Driver	1	1	0
37	Mini Truck Driver	1	1	0
38	Octrai Tax Collector	36	3	33
39	Octrai Peon	32	7	24
40	Town Bus Driver	2	2	0
41	Town Bus Conductor	2	2	0
42	Town Bus Helper	2	2	0
43	Peon Allopathic	1	1	0
44	Ambulance Driver	1	1	0
TOTAL		254	107	147

Para-14.8.2: Schedule-1 (Relating to Head of Office including the Head of Deptt. and Administrative Deptt. in respect of their own establishment. Annual Establishment Review to be furnished by the Head of office to the Head of Deptt. by end of January each year.

SI No.	Establishment type	Group	Service	Sub Service	Sub service Scale	Sub-service Sub scale	Pay band		Previous Scale		Scale		Grade Pay		Sanctioned strength		Vacancy position of 1st March		Sanction order number	Remarks/Position	
							From	To	From	To	From	To	Teacher flag	Plan	NP	Plan	NP				
1	Regular Establishment	A	Other than UGC/Judiciary/All India Services	None	None	None	PB	3	0	0	15600	39100	GP	5400	N	0	2	0	0	28174/ HUD/ 06.10.12 5417/ HUD/ 26.02.14	2
2	Regular Establishment	B	None	None	None	None	PB	2	0	0	9300	34800	GP	4600	N	0	3	0	0	22738/ HUD, dt. 07.02.14	1
3	Regular Establishment	B	None	None	None	None	PB	2	0	0	9300	34800	GP	4200	N	0	6	0	0	43663/ HUD, dt. 16.02.14	2
4	Regular Establishment	C	None	None	None	None	PB	1	0	0	5200	20200	GP	2400	N	0	5	0	0	23663/ HUD, dt. 16.02.14	6
5	Regular Establishment	C	None	None	None	None	PB	1	0	0	5200	20200	GP	2200	N	0	1	0	0	11441/ HUD, dt. 07.05.	1

6	Regul ar Establ ishme nt	C	None	None	None	None	PB	1	0	0	5200	20200	GP	1900	N	0	26	0	11	11441 /HUD, dt. 07.05. 05	15
7	Regul ar Establ ishme nt	C	None	None	None	None	1S	0	0	0	4860	14680	GP	1600	N	0	1	0	0	11441 /HUD, dt. 07.05. 05	1
8	Regul ar Establ ishme nt	D	None	None	None	None	1S	0	0	0	4750	14680	GP	1500	N	0	73	0	4	11441 /HUD, dt. 07.05. 05	69

Para-14.8.3: Schedule-1 (Relating to Head of Office including the Head of Deptt. and Administrative Deptt. in respect of their own establishment. Annual Establishment Review to be furnished by the Head of office to the Head of Deptt. by end of January each year.

Sl No.	Establishme nt type	Group	Service	Sub Service	Payscale		Pay Band		Grade Pay		Consolidat ed Remunera tion	Sanctione d strength	No. of employe es working	Sanction Order No	Remarks
					From	To									
1	Others	Work charged Establishment	None	None	0	0	None	0	None	0	12790	4	4	28915/HUD/16.10. 12 29148/HUD/17.10. 12	
2	Others	Work charged Establishment	None	None	0	0	None	0	None	0	12571	11	10	28915/HUD/16.10. 12 29148/HUD/17.10. 12	
3	Others	Employees with consolidated salary	None	None	0	0	None	0	None	0	15000	1	1	18463/HUD/30.05. 13	
4	Others	Employees with consolidated salary	None	None	0	0	None	0	None	0	9300	2	2	18463/HUD/30.05. 13	
5	Others	Employees with consolidated salary	None	None	0	0	None	0	None	0	5200	5	5	16426/HUD/24.04. 06	
6	Others	Employees with consolidated salary	None	None	0	0	None	0	None	0	9000	3	2	28799/HUD/23.09. 13	

7	Others	Employees with consolidated salary	None	None	0	0	None	0	None	0	5000	2	229406/HUD/29.10.11
8	Others	Employees with consolidated salary	None	None	0	0	None	0	None	0	4440	2	216426/HUD/24.04.06
9	Others	Employees with consolidated salary	None	None	0	0	None	0	None	0	4000	2	229406/HUD/29.10.11

**14.9 - Irregular expenditure on sanitation work -**

On scrutiny of the vouchers w.r.t agreement and tender files relating to the sanitation work it was found that a tender call notice vide no-2649/13.06.2012 and 2721/20.06.2012 were invited which was to be effected from 16.07.2012 ( file no-40/2012-13) . In the first instance it was a single tender but the same has been approved by E.E.( P H ) Baripada cum ILW , Balasore , Municipality vide its letters no-3109 at page 42/C . As per OPWD code the single tender at first instance was to be rejected out rightly and same was to be transmitted to the administrative department for approval if the tender becomes single at the second instance but in this case the procedure has not been followed and the tender has been finalized . Further during the year 2013-14 another tender call notice was invited vide no-1250/23.03.2013 with the estimated cost and agreement cost as mentioned below.

	Estimated cost	Agreement cost	Name of Agency
Z-1	273150.00	286000.00	Sk Afsar Alli
z-II	280840.00	294000.00	N.C.Jena
Z-III	305820.00	321000.00	N.C.Jena
Z-IV	302715.00	272000.00	Sk Afsar Alli

The work under new tender was to be covered for the period from 1.05.2013 to 30.07.2014 ( O/O no-2001/30.04.2013) with the scope of work as mentioned in the previous tender and no fresh tender was floated during the year 2014-15 . From time to time the extension was allowed with ill intention to show undue loyalty to the previous sanitary contractor.

Further another file has been opened for engagement of extra labourers for cleaning on all Sundays mentioning that the Collector has expressed his displeasure on sanitation work but no tender was invited in this regard and a huge amount shown to have been spent at the discretion of the E.O. .

The details of expenditure is furnished below.

Vr no/date	Period	No of Sundays	Total no Laborers	Total Amount	Persons Responsible
90/30818/30.07.15	5/14	4	84	17600.00	Kamal lochan Behera & Biplab Das, S.I Sri Subash ch, Jena, E.O.
91/do	do	do	60	9000.00	Md.ARezaullah and Sbash ch, Jena & Ajgar Alli
89/do	6/14	5	200	30000.00	Biplab Das , Gopinath Das , Abdul Hasim Khan, Murtaz Khan Sri Subash ch, Jena, E.O.
67/30818/3.06.14	4/14	4	160	24000.00	K I Behera, Bk Das & Gopinath Das Sri Subash ch, Jena ,E.O.
69/30818/3.06.14	4/14	4	40	6000.00	Md.A Rezaullha, Sri S. C. Jena, E.O.
66/30818/3.06.14	3/14	4	160	24000.00	K L Behera, B K Das G Das & sri S.C.Jena, E.O
78/82394/19.08.14	7/14	4	160	24000.00	Kamala lochan Patra & Gopinath Das & Sri S.C. Jena, E.O
77/82394/19.08.14	7/14	4	60	9000.00	Md.ARezaullha & Ajgar Alli S.C Jena, E.O.
68/30818/27.06.14	5/14	4	60	9000.00	Md.REzaullha & Ajgar Alli & S. C. Jena E.O.

110/30818/6.09.14	8/14	5	200	30000.00	Biplab Das & Kamal lochan Patra & S.C.Jena.E.O.
111/30818/6.09.14	8/14	4	60	9000.00	do
140/30818/30.09.14	9/14	4	160	24000.00	do
141/30818/30.09.14	9/14	4	60	9000.00	Md.RezaUllha& Ajgar Alli & S.C.Jena,E.O.
176/30818/26.11.14	10/14	4	160	9000.00	do
175/30818/26.11.14	10/14	4	160	20550.00	Biplab Das & Kamal lochan Patra & S.C. Jena,E.O.
184/30818/9.12.14	11/14	5	200	30000.00	do
185/30818/9.12.14	11/14	5	75	11250.00	Md.Reza Ullha & Ajgar Alli & S.C.Jena E.O.
46/27983/13.01.15	12/14	4	160	24000.00	Biplab Das ,K I Patra & G Das & S.C.Jena, E.O.
108/27983/13.02.15	1/15	4	60	9000.00	Md.RezaUllha & Ajgar Alli & S.C.Jena,E.O.
127/27983/7.03.15	2/15	4	160	24000.00	B Das, K Patra & G Das S.C.Jena,E.O.
131/27983/7.03.15	2/15	4	60	9000.00	A.Reza Ullha & A.Alli & S.C.Jena, E.O.
			Total	361400.00	

In response to the audit objection memo no-29/1.10.15 issued on this score the local authority neither returned the memo nor furnished any compliance of it till closure of audit. Hence the objection stands. The officials as mentioned in the above table are considered responsible for such irregular payment.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Subhas chandra Jena	Executive Officer	Presently working at Balasore Municipality	109468.00
2	Sri Kamal Lochan Patra	S.I.	Presently working under E.O. Balasore Municipality	75716.00
3	Sri Biplab Das	S.I.	Presently working in Balsore Municipality	73716.00
4	Md. A. Rezaullha	S.I.	Presently working under E.O. Balasore Municipality	27750.00
5	Sri Gopinath Das	S.I.	Working at Balasore Municipality	38000.00
6	Ajagar Alli	Beat Zamadar	Presently working at Balasore Municipality	24750.00
7	Abdul Hussain Khan	N.A.	Presently working at Balasore MPLTY	6000.00
8	Murtaz Khan	N.A.	Working at Balasore MPLTY	6000.00

**14.10 - Irregular payment to the Memo page no-29**

While going through the vouchers it is found that 5 nos of outsiders being designated as pump drivers and somewhere as temporary labourers have been engaged for supervising the drain cleaning work at different wards during the year under audit and the total amount spent for their wages comes to Rs 204170.00. The above 5 nos of workers are no way the employees of Balasore Municipality under the Regular or DLR category. Besides the above 5 nos of Sanitary Inspectors are there to supervise the sanitation work. From the above it is understood that the 5nos of workers have been engaged unduly with expenditure of Rs 204170.00 from the Municipal fund. So far the measurement in drain cleaning work is concerned, it is the duty of J.E. to record in the M.B. which is beyond the scope of the outside workers. Here the supervision work has neither been done by Sanitary Inspectors nor by J.E. but the payment has been made on the certificate given by J.E. and Sri Gadadhar Mishra, Sr Asst. The authority of engagement of outside workers for whole year and action taken on the report of the so called supervisors were called through an objection memo no-14/8.09.15. In response to the objection memo the local authority replied that the above workers have been working since 1997 as a DLR with an unblemished satisfactory and dedicated service without any break and subsequently the council has been pleased to decide for payment for their wages vide resolution no- / 28.02.2001 and onwards. T

The reply of authority is not based on the facts because the above workers are not receiving their wages through DLR acquittance as other DLRs are receiving. Further the Govt. has banned the appointment on DLR employees from 19/05.1997 vide G.O. no- Date . Considering the facts cited above it may be stated that although five nos of sanitary Inspectors are engaged in Municipality for supervising the above cleaning work, the deployment of extra five workers for the same work is redundant and payment on this score may be

construed as wasteful and can not be admitted in audit.Hence the reply furnished by the Municipal authority did not appease the motto of the objection .Hence the objection stands good.Rs 204170.00 is suggested for recovery from the following persons those are considered responsible.

1) Sri Subhash ch. Jena E.O.

2.Sri Chakradhar Mohanty Accountant

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Subhas chandra Jena	Executive Officer	Presently working at Balasore Municipality	102085.00
2	Sri Chakradhar Mohanty	Accountant	Presently working at Balasore Municipality	102085.00

**14.11 - Non –collection of auction amount on advertisement Hoardings**

1. It is revealed from file no- 27/2013 Tax section that Sri Gourihari Roul, secretary North odisha advertising agency has been running his advertisement business ( fixing of hoardings ) since -2011 under Balasore Municipality . It is worthy to be mentioned here that since -2011 neither the tender process has been conducted in proper and transparent manner nor he has deposited the amount fixed on him through negotiation in time . He has deposited the amount at his sweet will. The agency neither took part in the tender process for -2014 nor removed the hoardings to make the tender free and fair with intention to continue his business not in principle as fixed by the Municipal authority but rather at his sweet will. A case was filed by the agency vide WPC no-14858/2013 in the Hon'ble High Court, Odisha. In pursuance of order of Hon'ble High Court ,the agency was directed to remove the hoardings within seven days and deposit Rs 2570000.00 and Rs 40000.00 for legal expenditure. But the agency prayed before Municipal authority for depositing Rs 2000000.00 instead of Rs 2570000.00 and Rs 40000.00 for legal expenditure. Subsequently the agency deposited Rs 1000000.00 (Rs 570000.00+ Rs 430000.00) vide MR no- and respectively on 12.02.2014 . An objection memo was issued to the local authority regarding non collection of balance amount of Rs 1570000.00 plus Rs 40000.00 legal charges as ordered by the Hon'ble High Court . But the compliance submitted by the local authority is silent regarding collection of above amount.

Basing on the facts cited above the E.O. and T.D. are held responsible for non collection of the above amount .

2. During the tender period -2016 the tender was finalized in favour of Sri Roul with an amount of Rs 3000000.00 + service tax Rs 370800.00 @ Rs 12.36% which indicates that ( Rs 1500000.00 + Rs185400.00) is meant for one financial year and to be collected during 2014-15. While going through the collection register and MR it was found that Rs 1416000.00 has been collected during 2014-15 vide following MRs.

i) 4659/27.02.201----- Rs 900000.0

ii) 4698/4.03.2015----- Rs 366000.00

iii) 4699/4.03.2015-----Rs 150000.00

The status of the balance collection and deposit was called through an objection memo. In response to objection memo the local authority replied that action is being taken for collection of the amount which is not at all convincing . It is a matter of surprising that though the tender period of 2014-15 has completed since last one and half year, the tender amount has not been collected till the end of -2016.Due to non-collection, the Municipality sustains a huge loss to the tune of Rs.269400.00 for the period 2014-15 which can not be admitted in audit.Steps may be taken to realize the aforesaid amount from the agency and credit pointed out to next audit.Till then Rs269400.00 is held under objection.

**14.12 - Irregural payment of RCM in favour of contractual / consolidated workers**

On scrutiny of the vouchers with reference to cash book , it is found that an amount of Rs 504659.00 has been paid to the employees of Balasore Municipality towards RCM claim, out of which Rs 64978.00 has been paid in favour of 13 nos of contractual/consolidated employees . It is revealed from the file that irrespective of their actual claims all the employees have been paid Rs 5000.00 each during the financial year under audit. From the above facts it is obvious that the authority has shown un due loyalty to the employees .Further it may be stated that neither the contractual nor the consolidated employees are eligible to avail the benefit of RCM claim which is contrary to the provision laid

down in the order of their engagement issued by the H & UD department.

Sangeeta Panigrahi C.O.	76/82394/30.04.14	5000.00
N.P.Hui, J.E.	do	5000.00
Chandrakanti Rout, .C.O.	do	5000.00
Tapas ranjan Mohapatra, A/C	496/82394/30.09.14	5000.00
Bansidhar Sahu,Driver	do	5000.00
Sushil kumar Ray,Peon	do	5000.00
Ashok Mohanty, Peon	do	5000.00
Amarendra Parida,	do	5000.00
Ramesh Chandra Behera,	631/82394/12.11.14	5000.00
Brajagopal Ghos Mohapatra,M.I.S.	do	5000.00
Jagajit sing Chaawala,T.C.	do	5000.00
Sangeeta Panigrahi,C.C.O.	977/10.03.15	4978.00
Chandrakanti Rout,C.C.O.	do	<u>5000.00</u>
	<b>Total</b>	<b>64978.00</b>

An objection memo was issued to the local authority seeking the authority of payment in this regard. In response to the objection memo the authority replied that the matter is noted for future guidance which is not at all convincing. As such the above payment can not be admitted in audit and needs recovery from the employees failing which from the sanctioning authority.

- 1) Sri Subhash Chandra Jena,E.O.
- 2) Sri Chkradhara Mohanty, Accountant

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Subhas chandra Jena	Executive Officer	Presently working at Balasore Municipality	32489.00
2	Sri Chakradhar Mohanty	Accountant	Presently working at Balasore Municipality	32489.00

**14.13 - Irregular expenditure on sanitation**

On scrutiny of paid vouchers with reference to cash book it is found that an amount of Rs 108900.00 has been spent towards sanitation in word no-17 deploying 2 nos extra labourers over and above the agreement value executed between the sanitary contractor and Balasore Municipality through tender process. The details of payment is furnished here under.

Vr no/Date	Amount	Period
127/30818/29.09.14	36600.00	1.03.2014 to 30.06.2014
139/30818/30.09.14	27600.00	1.07.2014 to 30.09.2014
177/30818/27.11.14	9300.00	1.10.2014 to 31. 10 2014
30/27983/6.01.15	9000.00	1.11.2014 to 30.11. 2014
78/27983/17.01.15	8700.00	1.12.14 to 31.12 .2014

95/27983/10.02.15	9300.00	1.01.2015 to 31.01.2015
128/27983/7.03.15	8400.00	1.02.2015 to 28.02 2015

An objection memo was issued to the local authority to explain the circumstances under which such expenditure was incurred . In response to objection memo the local authority replied that the matter was brought to the knowledge of Chairperson by the concerned councilor with motto of expression that the major person of the ward are sensible habituating educated mass and the councilor being the elective representative is put in to embarrassing.

From the above reply it is under stood that the above expenditure has been incurred with understanding among the E.O., Chairperson and the Councilor with out any council resolution in this regeards. As such the amount of Rs 108900.00 is treated as irregular expenditure and the following persons are squarely responsible for this expenditure.

- 1) Sri Subhash Chandra Jena, E.O.
- 2) Sri Chakradh Mohanty, Accountant.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Subhas chandra Jena	Executive Officer	Presently working at Balasore Municipality	54450.00
2	Sri Chakradhar Mohanty	Accountant	Presently working at Balasore Municipality	54450.00

**14.14 - Excess Payment in Arrear D.A. Memo page no-11**

On scrutiny of the salary bill of the staff it is found that an amount of Rs 404.00 has been paid to Sri Bijay ketan Mohapatra, J.E. on payment of arrear bill arising out of enhancement of D.A. from 100% to 107% for the period from July-14 to Oct-14 . The details of calculation is furnished below.

Pay	Grade Pay	Total	7% D.A	For 4 months
16390	4200	20590	1441	5764

As per above calculation , the arrear amount due against Sri Mohapatra is Rs 5764.0 but an amount of Rs 6168.00 has been paid resulting an excess payment of Rs 404.00 vide vr no- 852/82394/4.02.15 .

An objection memo was issued to the local authority to effect recovery of Rs 404.00 from Sri Mohapatra .

In response to the objection memo the local authority neither complied the memo nor effected the recovery from Sri Mohapatra till closure of the audit.

For such excess payment Sri Bijay Ketan Mohapatra, Ex-Je is responsible.

**14.15 - Wasteful expenditure on printing of Tin Token-**

On scrutiny of Vrs it is seen that an amount of Rs 18000.00 has been paid to Kamala Tin Printing works , B Chattarjee Road, Kolkata for supply of Tin Token for 2014-15 vide office order no-5553/2.12.14. While going through the collection register against issue of Tin Token it is revealed that an amount of Rs 7172.00 has been collected from 8.01.15 to 2.03.15. In this connection it may be stated that at the flag end of the financial year the Token was printed as well as the manpower utilized so that the Municipality collected a small revenue in comparison to its expenditure for the above work which defeated the very purpose of the Municipality. Had the tin token printed the at the beginning of the financial year then the Municipality would have been generated more revenue . But due to Administrative lacuna the Municipality had to sustain a loss . An objection memo no-38 /15.12.2015 was issued to the local authority to explain the circumstances under which the tin token was printed at the flag end of the financial year and Municipality had to sustain a loss . In response to the objection memo the local authority replied that tin token were printed and one DLR was engaged for issue of tin token which is not based on the fact and irrelevant .

Steps need to be taken to avoid such wasteful expenditure in future.

**PARA: 15 AUDIT ON WORKS**

**15.1 - Non production of works case records**

During the course of audit the following works case records were not made available to audit in spite of issue of audit objection memo no-40/18.10.2015 and memo no- 8/11.08.2015. The same may be produced to next audit and compliance reported. Till then Rs.5842248.00 is held under objection.

Sl no	Vr no/Date	Amount	Particulars of the works
I	TFC cash book		
1	6/7.4.14	48246	R.R of road at Mansing Bazar from Banka Das residence to Purnima Sing residence, ward no-5
2	20/2.5.14	118667	Construction of C.C road at Bhaskar Ganj sweeper colony road from Bipra residence to Baishnab Behera residence, ward no-22
3	51/1.08.2014	106250	Release of withheld amount.
	Total	273163	
II	R D Grant		
1	45/12.11.2014	1139574	Construction of C C road at Gala polo towards Gouda sahi from B.Pada Tarini mistan Bhandar word no-31.
	Total	1139574	
III	U A C		
1	7/11.07.2014	150853	Construction of C C road at Nayak residence to Lenka Galli Bairam nagar word no-13.
2	13/26.08.2014	117537	Construction of C C road from K M Swain residence to U pramanik word no-23.
3	14/26.08.2014	357323	Construction of C C road at Nayak residence to Lenka gali Panigrahi Babu to Dhala Babu residence word no-13.
	Total	625713	
VII	UBI PL		
1	3/11.10.14	50042	Construction of dwelling unit in ward no-15
2	4/11.10.14	5340	Construction of dwelling unit at Matha Sahi
3	5/11.10.14	8984	do
4	6/11.10.14	49986	Construction of dwelling unit with Septic tank of S. Bhola in ward no-15
5	7/11.10.14	9022	Const. of dwelling unit with septic tank of S.K.Safed in ward no-15
6	8/11.10.14	49391	Const. of dwelling unit of S.K.Safiq in ward no-15
7	20/12.12.14	49484	Const. of garbage bin near S.P. Office, Balasore
8	24/19.12.14	49900	Const. of road from P.C. Moharana residence to U.K. Sahoo residence in ward no-10

9	59/14.01.15	48396	Pothole repairing of Azimabad road and spreading of moruum in ward no-8
10	65/14.01.15	49164	Repair of road near Nirranjan Mohanty residence in ward no-27
	Total	369709	
VIII	MV Tax		
1	06/27.06.14	982280	R.R from Town P.S to Cinema Chhak
	Total	982280	
IX	Salary & Others Cashbook		
1	02/07.04.14	24672	Construction of dwelling unit & Septic Tank at Mathasahi Khaparapada
2	03/07.04.14	45919	Construction of dwelling unit & Septic Tank at Mathasahi Khaparapada
3	04/07.04.14	41261	Construction of dwelling unit & Septic Tank at Mathasahi Khaparapada
4	05/07.4.14	40538	Construction of dwelling unit & Septic Tank at Mathasahi Khaparapada
5	06/07.04.14	31156	Construction of dwelling unit & Septic Tank at Mathasahi Khaparapada
6	123/02.06.14	51995	Construction of dwelling unit & Septic Tank at Mathasahi Khaparapada
7	124/02.06.14	43011	Construction of dwelling unit & Septic Tank at Mathasahi Khaparapada
8	145/02.06.14	218591	R.R of road & P.Wall of Badakhua Pond from R.M. Majhhi residence to J. Jena residence in ward no-2
	Total	497143	
X	IHSDP(Phase-II)		
1	79/10.09.14	27870	Dwelling unit of Mandakini Moharana under Md.Pur Slum,DPR No-62
2	112/2.1.15	22000	Dwelling unit of Annapurna Mohapatra under Md.Pur Slum,DPR No-11
3	125/17.01.15	28406	Dwelling unit of Sabitri Mandal under Md.Pur Slum,DPR No-173
4	126/17.01.15	27919	Dwelling unit of Sabitri Das under Md.Pur Slum,DPR No-13
5	129/17.01.15	28338	Dwelling unit of Bina Bhuyan under Md.Pur Slum,DPR No-182
6	27/11.06.2014	576642	External & internal water supply to 102 nos septic Tank with sofkipit
7	132/13.02.2015	554334	External & internal water supply to 102 nos septic Tank with sofkipit under Md pur slum.
8	152/19.03.2015	689157	Costn. of 50 nos of septic Tank with sofkipit under Md. Pur slum.
	Total	1954666	
	<b>Grand Total</b>	<b>5842248</b>	

The fact was discussed with EO during Exit conference .Same reply furnished by the E O . Hence the para stands.

**15.2 - Verification of records of Previous years**

Following works case records were checked during the year 2014-15 though the same were not checked during the audit for the year 2013-14 due to non production of works case records as well as some Measurement Books.

Records checked during the year 2014-15 which were not produced before audit during 2013-14

Serial No	Voucher No/Date	Name of the project	Amount	Remarks
<b>Market SD</b>				
1	77/27.03.14	Desalting of Mahanal and Kucha drain in ward no-15	30000.00	Para 15.1of AR No 47837/2014-15
2	81/27.03.14	Desalting of Mahanal and Kucha drain in ward no-24	30000.00	do
3	82/27.03.14	Desalting of Mahanal and Kucha drain in ward no-25	30000.00	do
4	83/27.03.14	Desalting of Mahanal and Kucha drain in ward no-27	30000.00	do
5	84/27.03.14	Desalting of Mahanal and Kucha drain in ward no-31	30000.00	do
<b>MVT</b>				
1	03/08.10.13	R/R of C.C. road at Balibila Colony,Fandi Chhak in ward no-18	926711.00	do

**15.3 - Important irregularities on works A/Cs.**

While checking works case records with reference to connected MBs and relevant files the following irregularities came to the notice.

- 1- In some cases the estimates attached to the works case records are not administratively approved by the competent authority.
- 2- In some cases proposal for extension of works has not been approved by the Chairperson.
- 3- In most of the works case records inordinate delay in check measurement has happened that to the date of measurement which is highly irregular.

Steps may be taken to rectify the above errors in future and compliance reported.

**15.4 - Less realization towards cost of labour cess**

Name of the work:-Construction of Kennel at O.T. at C.D.V.O. Campus at Ranipatna, Balasore EC:999000.00 Head of account:Animal Birth Control Vr No:3/10.10.13 and 8/9.12.14

During the course scrutiny of the above case record with reference to connected MB it is found that a sum of Rs 1152.00 as detailed under has been less realized towards cost of labour cess due to clerical error.The same need be recovered and credit pointed out to audit.The details of calculation is furnished below.

Gross amount of bill	Amount of cess included in the bill	Cess due for deduction@1%	Cess already deducted	Cess less realized
870936.00	8709.00	8709.00	7557.00	1152.00

The objection memo was not returned till the completion of audit.Hence the objection stands in its own merit.For such loss of Rs 1152.00 the following officials are considered responsible.

- 1.Sri Subhash Ch Jena E.O
- 2.Sri Chakradhar Mohanty Accountant
- 3.Sri B.K. Mohapatra, J.E
- 4.Sri Himanshu Sekhar Mishra, M.E

At the time of Exit Conference the documents in support of less realisation of Labour Cess was produced. The same were verified and found that there was no less realisation towards Labour Cess. Hence the Para was dropped.

**15.5 - Excess payment made due to erroneous measurement recorded in MB**

Name of the work:-Construction of C.C. road at Gopalgaon Talasahi,Swapneswar Mahadev lane,Manikhamba Mohapatrasahi and Mirza Pokhari Bhudeb Mohapatra lane,Mirza Pokhari ward no-27

E.C.:1650000.00 CR No:130/14 Status of the bill:1st and final MB no1018(10 to 39)

Head of account:Urban Asset Creation Name of the J.E:Bijay Ketan Mohapatra Agency:Shaikh Afsar Ali

During the course of scrutiny of the aforesaid case record with reference to connected MB it is found that due to wrong measurement in item C.C.(1:2:4) a sum of Rs.4670.00 has been paid excess the details of which are furnished below.The same need be recovered and credit pointed out to audit.

Name of the item	Measurement recorded as per MB in cum	Quantity admissible as per audit in cum	Excess quantity shown in MB over actual	Unit cost	Amount paid in excess
C.C.(1:2:4)	13x3.80x0.15=7.41	13x3.30x0.15=6.435	0.975	4790.20	4790.20x0.975=4670.44or say 4670.00

The objection memo no 42/31.12.15 issued on this score has not been returned to audit till closure of audit.Hence the objection stands good.The following officials are considered equally responsible for such loss.

- 1.Sri Himansu Shekhar Mishra M.E.
- 2.Sri Bijay Ketan Mohapatra EX-JE

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Himansu Sekhar Mishra	M.E.	Executive Officer,Balasore Municipality	2335.00
2	Sri Bijay Ketan Mohapatra	JE	Presently working under Executive Officer Vyasaganagar Municipality Jajpur	2335.00

**15.6 - Less realization towards cost of royalty OSP92-94**

Name of the work:-Construction of C.C. Road from Permit ghat police out post,Mulam Babu residence to Ramakanta Patra residence in ward no-2 E.C.:1500000.00 Head of account:Urban Asset Creation MB No-1076 Page(136 to153)

Name of the JE:Sri Narayan Prasad Hui

Name of the contractor:Sri Ananta Nayak

During the course of scrutiny of the aforesaid case record and MB it is found that a sum of Rs.673.00 has been less deducted towards the cost of royalty and EGB than that the amount actually due for deduction.The same need be recovered and credit pointed out to audit.The details of such calculation is furnished below.

Name of the item \_\_\_\_\_

Item	Quantity executed as per MB	Quantity of material consumed as per A/R				
		Sand	Metal	Moruum	Chips	Cement
Filling F/P with sand	15.13	15.13				
C.C(1:4:8)	15.13	7.26	14.52			24.97
C.C(1:2:4)	237.18	106.73			213.46	766.09
Moruum sub base	211.50	81.22		189.5		
IRC 90,Grade III	105.75	31.73	127.96			
	Total	242.07	142.48	189.50	213.46	791.06 qtl or 1582 bags

Calculation of royalty and cost of EGB

Deion of material	Quantity consumed in cum	Cost of royalty per cum	Total cost of royalty	Royalty realized	Amount less realized towards royalty	Unit cost of EGB	Total cost of EGB	Cost of EGB realized	Amount less realized towards EGB	Total amount less realized	Remarks
sand	242.07	19.60	4744.57								
metal	142.48	70.56	10053.38								
morrum	189.50	19.60	3714.20								
chips	213.46	70.56	15061.37								
cement	1582 bags					3.50	5537.00	5464.00	73.00		
Total			33573.52 or 33574.00	32974.00	600.00		5537.00	5464.00	73.00	673.00	

No objection memo has been returned by the local authority till the date of closing of audit.Rs 673.00 as calculated above is suggested for recovery and credit pointed out to audit.The following officials are considered equally responsible for such loss.

- 1.Sri Subhas Ch. Jena E.O. Rs..225.00
- 2.Sri Chakradhar Mohanty, Accountant Rs. 224.00
- 3.Sri Narayan Pr. Hui,J.E. Rs.224.00

**15.7 - Excess payment made due to allowing excess rate beyond estimate**

Name of the work:-Construction of road at Gopalgaoon Talasahi Swapneswar Mahadev Lane,Manikhamb,Mohapatrasahi and Mirza Pokhari, Bhudeb Mohapatra lane,Ward No-27

Head of account:-Urban Asset Creation EC:1650000.00 Vr No06/11332/11.06.14 MB No 1018 page10 t039

Name of the JE:-Sri Bijay Ketan Mohapatra Agency:Saikh Afsar Ali

In course of scrutiny of the aforesaid case record with reference to connected MB it is noticed that a sum of Rs.615.60 i.e;Rs.616.00 has been paid excess due to allowing excess rate in the bill beyond the rate provided in the estimate.The same need be recovered from the concerned ME and JE and credit of same to the Municipal fund may be pointed out to audit.The details of calculation of excess payment is furnished here under.

Status of the bill	Item of the work	Quantity executed in sqm	Rate as per estimate	Rate allowed as per bill	Amount of excess payment
1st/Final	Removal of BT surface from old road surface	615.60	13.80	14.80	615.60 or say 616.00

In response to the audit objection memo no 50/20.01.16 issued on this score the local authority did not return the memo till the end of audit.Hence the objection stands on its own merit and for excess payment of Rs.616.00 as calculated above the following persons are considered equally responsible.

- 1.Sri Himansu Sekhar Mohapatra ME
- 2.Sri Bijay Ketan Mohapatra JE
- 3.Sri Chakradhar Mohanty Accountant

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Himansu Sekhar Mishra	M.E.	Under Executive Officer,Balasore Municipality	206.00
2	Sri Bijay Ketan Mohapatra	JE	Presently working under Executive Officer Vyasaganagar Municipality Jajpur	205.00
3	Sri Chakradhar Mohanty	Accountant	Presently working under Executive Officer Balasore Municipality	205.00

**15.8 - Non-imposition of penalty for delay in completion of work executed under tender process**

Name of the work:-Construction of drain from Baikuntha Nayak house to Rabindra Nayak residence Angargadia ward no-10

Head of account:-MLALAD EC:200000.00 Vr No 53/19.12.14 MB No 1055 page(97-107) CR No 30/14

Name of the JE:Sri Narayan Pr. Hui Agency:Sri Manoranjan Behera

As per note(v) of Rule 4 below Appendix-VII of OPWD Code,specific provisions are to be made in the contract for imposition of penalty in the event of failure to complete the work within stipulated period.As per clause 9(2) of the terms and conditions of agreement attached to the CR the compensation is is equal to the 2% of the estimated cost if the days of delay lie within 16 to 30 days.

On scrutiny of the aforesaid case record and MB it is revealed that the actual date of completion of work was 12.03.2014 i.e; one month after the issue of work order(work order was issued to the executant on13.02.14).Threadbare scrutiny of work order disclosed that the no of days of completion of work mentioned on work order has been manipulated as 60 to 30 and the same thing has been done in the condition of contract to avoid penalty in delay in completion of work.As per page 107 of MB No 1055 the work has been shown completed on 31.03.14 and therefore delayed by 19 days for which 2% of EC amounting to Rs.4000.00 has been allowed as undue benefit to the contractor which need to be recovered and credit pointed out to audit.

No objection memo has been returned by the local authority till closure of audit.Hence the objection stands good.The following officials are considered equally responsible for such loss.

- 1.Sri Himansu Sekhar Mishra ME
- 2.Sri Narayan Pr. Hui JE
- 3.Sri Chakradhar Mohanty Accountant

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Himansu Sekhar Mishra	M.E.	Executive Officer, Balasore Municipality	1334.00
2	Sri Narayan Pr. Hui	JE	Presently working under Executive Officer Balasore Municipality	1333.00
3	Sri Chakradhar Mohanty	Accountant	Presently working under Executive Officer Balasore Municipality	1333.00

**15.9 - Less realization of royalty due to non-adoption of revised rate**

As indicated below, a total sum of Rs.9544.00 has been less realized towards cost of royalty deducted from different works bill due to non-adoption of revised rate of royalty which came into force with effect from 1.9.2013. The same need be recovered from the officers as listed below and credit pointed out to audit.

Sl. No	Name of the work	Vr. No/Date	Deion of the materials Used	Quantity used in cum	Royalty due for Deduction	Royalty Deducted as per Bill	Diff. cost of Royalty which needs recovery
1	Const. of Drain from B. Nayak house to R. Nayak Res. Angaragadia	53/19.12.14	Sand Metal/Chips	17.05 20.73	17.05X27.44= 467.85 20.73X98.78= <u>2047.70</u> 2515.55 or 2516.00	1797.00	719.00
2	Const. of Drain from G. Nayak res. to Bamu sing res. at Jadapur w/no-30	30/18.09.14	Sand Metal/Chips	8.80 11.47	8.80X27.44= 241.47 11.47X98.78= <u>1133.00</u> 1374.47 or 1374.00	981.00	393.00
3	Const. of R.C.C culvert in Usha Medha Road in front of Khalifa Masjid in W/No-7	35/26.09.14	Sand Metal/Chips	7.60 7.79	7.60X27.44=208.54 7.79X98.78= <u>769.49</u> 978.03 or 978.00	699.00	279.00
4	Const. of CC Road from K. Mohapatra house to H.C. Rath house at sahani lane Manasing bazar	03/24.04.14	Sand Metal/Chips	49.72 47.07	49.72X27.44=1364.31 47.07X29.78= <u>4649.57</u> 6013.88 or 6014.00	4296.00	1718.00
5	Const. of CC Road from Babudev Behera res. to Bijay Behera House	02/24.04.14	Sand Metal/Chips	19.60 14.73	19.60X27.44=537.82 14.73X98.78= <u>1455.02</u> 1992.84 or 1993.00	1304.00	689.00
6	Const. of Public Latrin & Urinal at Kadam Rasul	26/19.08.14	Sand Metal/Chips	14.51 7.83	14.51X27.44=398.15 7.83X98.78= <u>773.44</u> 1171.59 or 1172.00	836.00	336.00
7	R/R of Road from H.M Sahu Res to T. Jena Res. in W/No-15	103/24591/ 22.12.14	Sand Metal/Chips	34.47 37.12	34.47X27.44= 945.85 37.12X98.78= <u>3666.71</u> 4612.56 or 4613.00	3295.00	1318.00
8	Const. of Culvert & Drain at B.B. Dey Street from S. Das Res. to P. Sen Res. in W/No-25	41/24591/ 03.07.14	Sand Metal/Chips	18.68 22.71	18.68X27.44= 512.57 22.71X98.78= <u>2243.29</u> 2755.86 or 2756.00	1968.00	788.00
9	Const. of Road &	71/24591/	Sand	28.23	28.23X27.44= 774.63	2589.00	1035.00

	Drain from B. Mohapatra res., to Satapathy Res. in W/No-25	26.09.14	Metal/Chips	28.85	28.85X98.78= <u>2849.80</u> 3624.43 or 3624.00		
10	R/R of Road from Motigang Main Road to Maliram Saha Res, in W/No-14	34/24591/ 11.06.14	Sand	15.27	15.27X27.44= 419.00	3454.00	982.00
			Metal/Chips	30.54	30.54X98.78= <u>3016.74</u> 3435.74 or 3436.00		
11	R/R of Drain from M.S.Rana res to B.Mohallik res. in w/no-12	42/24591/ 03.07.14	Sand	32.22	32.22X27.44= 884.11	3221.00	1287.00
			Metal/Chips	36.69	36.69X98.78= <u>3624.23</u> 4508.34 or 4508.00		
						TOTAL	9544.00

As calculated above Rs. 9544.00 was suggested for recovery through issue of objection memo no.55 Dated 05.02.2016 . In response to the memo the local authority recovered the amounts of Rs 4406.00 from the security amount of objected case records which has been reflected in spot recovery . The balance amount Rs 5138.00 need be recovered and credit pointed out to audit. For such non realization of Rs 5138.00 the following officials are considered responsible.

- 1) Sri Subhas chandra Jena,E.O. ----- Rs 1713.00
- 2) Sri Bijaya ketan Mohapatra,J E -----Rs 1713.00
- 3) Sri Chakra dhara Mohanty,Accountant -----Rs 1712.00

During the exit conference the amount was adjusted from Security money and credited to cash book RS. 4406.00 and the para was partially dropped and balance amount may be recovered from the delinquents and compliance reported to audit.

**15.10 - Excess payment in conveyance of Earth due to adoption of wrong analysis of rates.**

During the course of scrutiny of the following case records with reference to connected MBs it is revealed that the earth work has been executed in slushy soil in desolating mahanala by mechanical means, then the excavated earth has been transported within 5 KM initial lead & Rs. 136.00 truck lead has been allowed per cum. The rate allowed of Rs. 136.00 is including both loading & unloading of Rs. 79.00 per cum, 2/3 for loading & 1/3 for unloading. When the work has been executed by mechanical means, there is no chance to allow loading charge in the rate because the loading will be done by mechanical means. Only the unloading charges will be admissible. Hence 2/3 of Rs. 79.00 or 52.66 should be deducted from the rate i.e (136.00-52.66=83.34 or say 83.00). Instead of allowing Rs 83.00, the rate Rs. 136.00 has been allowed in analysis of rates which is highly irregular & inadmissible payment in audit point of view. Therefore the excess payment made by such process is suggested for recovery as detailed below.

<u>Rate allowed in the bill</u>	<u>Rate admissible</u>
<u>Truck lead</u> within 5KM	Truck lead including loading & Unloading 136.00
including loading & Unloading 136.00	Deduct :loading Charges i.e 2/3 of 79.00(-) <u>52.66</u>
say 83.00	83.34 or

Sl.No	Name of the project	Ward No	Name of the fund	Vr No/Date.	Amount	Quantity of earth transported	Rate allowed per cum	Amount spent	Rate admissible per cum	Amount due for expenditure	Excess amount paid	Name of the executant
1	Cleaning of drain and other kutchra drain	28	M.F	36/26.09.14	69544.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Rajesh Behera
2	do	07	do	42/27.09.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Deepak

												Das
3	do	26	do	48/10.10.14	65969.00	179.44	136.00	24404.00	83.00	14893.00	9511.00	Jaydev Pradhan
4	do	20	do	49/10.10.14	70000.00	189.00	136.00	24404.00	83.00	15687.00	10017.00	Sk. Afsar Ali
5	do	18	do	52/31.10.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Narayan chandra Jena
6	do	31	do	53/31.10.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Narayan chandra Jena
7	do	24	do	54/31.10.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Jayadeb pradhan
8	do	15	do	56/31.10.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Gagan Maity
9	do	16	do	10/27983/12.11.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Ananta Nayak
10	do	22	do	79/29.01.15	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Narayan chandra Jena
11	do	27	do	156/14.10.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Anata Nayak
12	do	08	do	160/28.10.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	Sk Afsar Alli
13	do	13	do	164/28.10.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	do
14	do	21	do	166/28.10.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	do
15	do	25	do	168/28.10.14	70000.00	189.00	136.00	25704.00	83.00	15687.00	10017.00	do
16	do	13	do	48/22.12.14	70000.00	175.00	136.00	23800.00	83.00	14525.00	9275.00	do
												Total
												159024.00

In response to the audit objection memo no-24/21.09.15 on this score the local authority did not return the memo till the closure of the audit . Hence the objection stands on its own merit .However the aforesaid sum of Rs 159024.00 is suggested for recovery from the concerned M.E and J. E . and credit pointed out to audit. The following persons are considered equally responsible for such loss.

- 1) Sri Himansu sekhar Mishra,M.E.
- 2) Sri Bijay ketan Mohapatra,J.E.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bijay Ketan Mohapatra	JE	Presently working under Executive Officer Vyanagar Municipality Jajpur	79512.00
2	Sri Himansu Sekhar Mishra	M.E.	Executive Officer,Balasore Municipality	79512.00

**15.11 - Unauthorised expenditure on works beyond council resolution OSP 99-100 and 112-113**

On scrutiny of the following works case records it is disclosed that the following works have been executed beyond sanctioned amount approved vide council resolution no 24/15.09.2014 which is highly irregular and unauthorised.As per council resolution no 24/15.0.9.2014 ,54 nos projects were approved by the Municipal Council on 15.09.2014 out of which particularly the projects bearing serial no 24 and 52 involving sanctioned amounts Rs 35000.00 and Rs 20500.00 have been executed for Rs.44952.00 and 49164.00 respectively ignoring council resolution deliberately without the availability of funds.Accordingly the tendering has been made for the aforesaid amounts.The details of such expenditures are furnished below.

Name of the	Council	Sl. of project in	Amount	Amount tendered	Excess
-------------	---------	-------------------	--------	-----------------	--------

project	resolution/Date	council resolution	sanctioned		expenditure incurred beyond sanctioned amount
Pot hole repair of Akatpur road in ward no-7	24/15.09.2014	24	35000.00	44952.00	9952.00
Repairing of road near Niranjana Mohanty residence in ward no-27	do	52	20500.00	49164.00	28664.00
				Total	38616.00

The reason of such excess expenditure beyond sanctioned amount was called for through objection memo.No memo was returned by the local authority till the date of completion of audit Hence the objection stands good.Rs,38616.00 as calculated above is suggested for recovery from the concerned officials and credit pointed out to audit.

- 1) Sri Subash chandra Jena, E.O
- 2) Sri Himanshu sekhar Mishra,M E.
- 3) Sri Bijaya ketan Mohapatra, J.E.
- 4) Sri Chakradhara Mohanty, Accountant.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Chakradhar Mohanty	Accountant	Presently working at Balasore Municipality	9654.00
2	Sri Himansu Sekhar Mishra	M.E.	Executive Officer,Balasore Municipality	9654.00
3	Sri Subhas chandra Jena	Executive Officer	Presently working at Balasore Municipality	9654.00
4	Sri Bijay Ketan Mohapatra	JE	Presently working under Executive Officer Vyasaganagar Municipality Jajpur	9654.00

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

<b>16.1 - Audit of units/ Department</b>
No comments:-

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

<b>17.1 - Target and achievement of different schemes</b>
Despite issue of objection memo no-31/9.11.15 and several verbal request to the local authority the target and achievement of the different schemes implemented by ULB during the period covered under audit could not be made available till closure of audit. As target and achievement of schemes occupies a pivotal position in summary report , non production of data / information on this score by the local authority indicates his non-cooperative and non- responsive attitude to audit. Attention of the Collector, Balasore and higher authority of H &

UD department is being invited to the matter for the production of records to next audit. During exit conference the municipal authority failed to produce the same. Hence Municipality authority is suggested to produce the same in next audit.

PARA: 18 MISCELLANEOUS

**18.1 - Assests and Liabilities**

Assets			Liabilities		
1	C B as on 31.03.2015	33,89,97,623.32	1	Unspent Grants	24,14,23,964.50
2	Recoverable Amount		2	Unpaid salary	24,70,294.00
	Advance	66,90,492.56	3	Unpaid wages of the DLR	1,76,446.12
3	Outstanding Taxes:-	97,43,226.86	4	S D to be refunded	1,73,90,699.00
	10825807.62				
	(-) 10% 1082580.76				
	9743226.86				
4	Amount surcharged	10,38,092.00	5	Deposit to be made towards CPF	1,58,610.00
			6	Electric bill	12,82,57,507.00
			7	Outstanding taxes to be deposited as per para 18.1	16,06,187.00

		8	Loan to be paid	28855810
	<i>Total</i>	35,64,69,434.74	Total	420339517.62
	<i>Liabilities over assets</i>	6,38,70,082.88	Assets assets Liabilities	0

From the above Assets/ Liabilities it was seen that Liabilities is more over the assets of Municipality. Hence the E.O. is advised to minimize the expenditure and enhance the revenue to square up the difference of Assets/ Liabilities.

**18.2 - Loss of revenue due to non-encashment of cheques**

The following chequees are received through BC register of Municipality while the same have not credited to Municipal fund due to non-encashment of the same. The details are given below.

Serial No	Cheque no/Date	Amount	Nature of receipt
1	113904/13.06.14	2100.00	Paper cost & VAT
2	113905/13.06.14	2100.00	do
3	113923/16.06.14	630.00	do
4	113924/16.06.14	630.00	do
	Total	5460.00	

Due to the non-encashment of the cheques as listed above the Municipality has sustained a loss to the tune of Rs. 5460.00 .Had the accounts section watched the accounts meticulously, such loss could have been avoided. Hence the amount of Rs.5460.00 need be recovered and credit pointed out to audit.

In response to the audit objection memo no - 49/16.01.2016 on this score, no memo has been returned by the local authority till closure of audit. Hence objection stands good. The following persons are considered equally responsible for such loss.

1. Sri Subhash Chandra Jena, E.O.
2. Sri Tapas Ranjan Mohapatra, Accountant

During the course of Exit Conference the following amounts were verified with the Bank statements produced by the Local Authority and found correct. Hence the para is dropped.

**18.3 - Irregular expenditure on Harischandrra Sahayata Yojana**

Vr No 52/27.02.15	Rs.20000.00
Vr No 54/20.03.15	<u>Rs. 28000.00</u>
Total	Rs. 48000.00

Scrutiny of the aforesaid vouchers and Acquittance Rolls revealed that a sum of Rs.48000.00 was disbursed by Sri Harendra Ku Samal, Sr.Asst. to the poor and destitutes for their last rites under Harischandra Sahayata Yojana. In support of the above disbursement admissibility aspect of the Chair Person regarding the eligibility of the destitute persons deserving for such claim was sought for through objection memo no 33/9.11.15. But nothing was made available to audit till closure of audit. Hence Rs 48000.00 spent on this score is irregular and can not be admitted in audit. The same may be produced to next audit for verification. Till then Rs. 48000.00 is kept under audit objection.

During the exit conference the matter discussed but they failed to produced the above mentioned vouchers.Hence the para stands.

**18.4 - Acknowledgement of Payee wanting**

On checking of transactions of EMD/ISD/APS cash book for the year 2014-15 it is found that a sum of Rs 4900.00 has been paid to Abhijet Publication Pvt.ltd. towards cost of advertisement bill vide cheque no- 078772/30.03.15 in support of the above payment acknowledgement from the payee could not be made available to audit till the date of completion of audit in spite of issue of objection memo. Hence payment without acknowledgement cannot be admitted in audit. Rs 4900.00 is kept under audit objection till the necessary compliance of the same.

During the exit conference the matter was dicussed but municipality authority failed to produced the acknowledge.Hence the para stands.

**18.5 - Non-remittance of Income Tax**

On Scrutiny of IT deduction and IT deposit statement in respect of PL Account of the Municipality for the year 2014-15 it is noticed that a sum of Rs. 299285.00 as detailed under has been realized towards IT from PL and UBI(PL) cash books.

Name of the cash book	Vr. No/Date	Reference to IT deduction register page no	Amount deducted
PL(Treasury)	01/4.4.14 to 78/26.03.15	1 to 7	222886.00
PL(UBI)	02/27.09.14 to 217/31.03.15	108 to 110 and 114 to 120	76399.00
		Total	299285.00

As against the above deduction only a sum of Rs 174842.00 has been remitted in proper head of account till 31.03.15 leaving a balance amount of Rs 124443.00 to be remitted till aforementioned date. The reason of non remittance of Govt. dues to the tune of Rs 124443.00 was called for through objection memo no-31/9.11.15. But no memo has been returned by the local authority till the date of completion of audit. The E. O. is advised to take necessary steps to deposit the aforesaid amount in proper head of account at the earliest and compliance reported to the audit . Till then Rs 124443.00 is kept under audit objection.

During the exit conference the matter was dicussed but municipality authority failed to produced any satisfactory reply.

**18.6 - Non reconciliation of O.B and C.B figure of E.MD./ I.S. D. cash book memo page no-13**

On checking of opening balance of different cash books w.r.t. C.B of previous year , the following discrepancy is found in the EMD/ISD cash book reflected at page no-146 of General bank pass book .

C.B. on 31.03.2014----- 5523527.00  
 C.B. as per audit-----5521487.00

Above differential amount of Rs 2040.00 has been reconciled in the last audit report saying that Rs 2040.00 has been taken excess O.B. on 1.04.13. As such in the current accounting year i.e. 2014-15 there should be no difference between the closing balance of 2013-14 and opening balance of 2014-15 except the above differential amount of Rs 2040.00. While going through the cash book it was found that the O.B as on 2014 has been taken Rs 5526347.00 resulting another discrepancy of Rs 2820.00.

The reason such discrepancy was called through an objection memo but no compliance was submitted till closure of the audit. The compliance of same may be produced to next audit.

**18.7 - Non Production of Demographic Information**

Despite issue of objection memo no-47/13.01.16 and several verbal request the Municipal authority failed to produce the captioned information till the day of drafting of audit report. So it was not possible on the part of audit to furnish the Demographic information in audit report.

During the exit conference the matter was discussed but municipality authority failed to produced the Demographic information .Hence municipality authority is suggested to produced the same in next audit.

**18.8 - Iregular Adjustment of Advance**

On checking of the P L A/C cash book it is found that an amount of Rs 156209.00 has been shown to be adjusted against Sri Laxmi Narayan Rana vide Vr nos- 163 to 191/ 10.03.15 at page no -229 to 234. While going through the vouchers it is seen that some of the bills submitted by Sri Rana is of the year 1996-1997 and some of the bills are of the year 2001-02 .Sri Upendra Prandran, the then Accountant has initialed all the bills during the year 2013 verifying the authenticity of the bills . After lapses of two years, i.e. in the year 2014-15 Sri Chakradhara Mohanty , Accountant submitted all the bills before the Executive officer for passing it for adjustment and Sri Mohanty managed to get it done without putting his initial on all the bills. Further each bill has been counter signed by the present Chairperson Sri Alok Kumar Sahu . It is worthy to be mentioned here that the signature of the Chairperson on the above cited bills not appears to be original as compared with the signature on all other vouchers for 2014-15.

- In this regard an objection memo was issued to the local authority for compliance of the following points.
- 1) The reason of non adjustment of advance since long i.e from 1996-97
  - 2) The authenticity of the bills submitted for adjustment
  - 3) The authenticity of the signature of Chairperson

In response to objection memo the local authority furnished no reply till the closure of the audit. This advance relates to the year 1996-97 to 2001-02, and it might be surcharged in previous Audit report. As the authority failed to reply, the audit is unable to ascertain the facts and help less to adjust the advance after a prolonged difference of time.

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**

**19.1 - Audit of Loan**

An abstract position of loan of the Municipality for financial year 2014-15 was furnished below.

Sl no	Particulars	Principal	Interest	Total
1	Loan Outstanding as on 1.04.2014	11896263.00	15113926.00	27010189.00
2	Loan Received during 2014-15	0.00	1845621.00	1845621.00
3	Total	11896263.00	16959547.00	28855810.00
4	Loan Repaid during 2014-15	0.00	0.00	0.00
5	Loan outstanding as on 31.03.2015	11896263.00	16959547.00	28855810.00

From the above table it would be seen that the out standing of loan as on 31.03.2015 is quite alarming as the amount repayable towards principal + interest stands at Rs 28855810.00 . Besides the above as the loan is considered as liability of the institution, it should be dealt on top priority basis to avoid payment of penal interest which is obviously a loss to the institution . Despite issue of audit objection memo no-55/05.02.16 and several verbal request neither loan ledger nor out standing loan of the Municipality could be made available to audit till the date of completion of audit. However the above position of loan has been worked out on the basis of last and previous audit report.

The E.O. is therefore suggested to maintain the loan ledger hence forth and produce the same to next audit for verification .

**19.2 - GPF of Staff**

During the year of Audit a sum of Rs 180000.00 has been deducted from the salary of Sri Himanshu sekhar Mohapatra, M.E. in this Municipality on foreign service and same has been deposited in his respective GPF account. The position of GPF is as follows.

Sl no	Particulars	Position of GPF A/C
1	GPF outstanding for deposit at beginning of the year	0.00
2	Amount deducted during the year	180000.00
3	Total	180000.00
4	Amount deposited during the year	180000.00
5	Balance to be deposited at the end of the year	0.00

**19.3 - CPF of Municipal employees**

The CPF account ledger made available to audit has not been maintained properly as required under Rule-434 Of Odisha Municipal rules-1951. The CPF deductions from monthly salary bills of the employees were verified with reference to concerned ledger but in few cases the postings in the ledger have not been made properly. The E.O.as well as the Chairperson are suggested to take effective steps for proper maintenance of the same and produce to next audit for verification.

An abstract position of CPF of Municipal staff for the period 2014-15 is furnished below.

S/no	Particulars	Position of CPF account
1	O.B as on 1.04.2014	158505.00
2	Amount deducted during the year 2014-15	2018076.00
3	Total	2176581.00
4	The amount deposited during year 2014-15	2017971.00
5	Balance to be deposited as on 31.03.2015	158610.00

**19.4 - Position of SD/EMD/ISD**

The position of SD/EMD/ISD for the period 2014-15 in respect of Balasore Municipality is furnished below.

Sl no	Particulars	Amount
1	SD/EMD/ISD to be refunded as on 1.04.2014	18863115.00
2	SD/EMD/ISD received during 2014-15	3220938.22
3	Total	22084053.22
4	SD/EMD/ISD refunded during 2014-15	4693354.00
5	SD/EMD/ISD to be refunded as on 31.03.2015	17390699.22

**19.5 - Position of Royalty, VAT, IT & Laboue Cess.**

The position of Govt. dues like Royalty, VAT, I Tax, and L.aborcess are furnished below.

Head	Opening balance as on 1.04,2014	Amount collected during the year	Total	Amount Remitted during the year	Closing Balance as on 31.03.2015
Royalty	450196.00	1336069.00	1786265.00	1292800.00	493465.00
VAT	442644.00	3367528.00	3810172.00	3217105.00	593067.00P
L.cess	231992.00	729436.00	961428.00	859957.00	101471.00
I Tax	216008.00	1387063.00	1603071.00	1184887.00	418184.00
Total	1340840.00	6820096.00	8160936.00	6554749.00	1606187.00

Comments;- From the above table it is found that a huge amount of Govt dues to the tune of Rs 1606187.00 is outstanding for deposit as on 31.03.2015. The E.O. is advised to deposit the pending huge into proper head of account at an early date and fact reported to Audit.

Till deposit of the same in proper head of account a sum of RS. 1606187.00 is kept under objection.

**PARA: 20 RESULT OF AUDIT**

**20.1 - Audit certificate**

Certified that the accounts of Balasore Municipality for the year 2014-15 have been covered under audit and found correct subject to the comments/ Remarks offered in ongoing paragraphs.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	43568.00	0.00	0.00	0.00	
2	8.1	84400.00	84400.00	84400.00	0.00	0.00	
3	12.1	0.00	217074.00	0.00	0.00	0.00	
4	14.4	0.00	982280.00	0.00	0.00	0.00	
5	14.5	5400.00	24300.00	5400.00	0.00	0.00	
6	14.6	0.00	137043.00	0.00	0.00	0.00	
7	14.7	1918.00	1918.00	1918.00	0.00	0.00	
8	14.9	361400.00	361400.00	361400.00	0.00	0.00	
9	14.10	204170.00	204170.00	204170.00	0.00	0.00	
10	14.11	0.00	269400.00	0.00	0.00	0.00	
11	14.12	64978.00	64978.00	64978.00	0.00	0.00	
12	14.13	108900.00	108900.00	108900.00	0.00	0.00	
13	14.14	404.00	404.00	0.00	0.00	0.00	
14	15.1	0.00	5842248.00	0.00	0.00	0.00	
15	15.5	4670.00	4670.00	4670.00	0.00	0.00	
16	15.6	673.00	673.00	0.00	0.00	0.00	
17	15.7	616.00	616.00	616.00	0.00	0.00	
18	15.8	4000.00	4000.00	4000.00	0.00	0.00	
19	15.9	5138.00	5138.00	0.00	0.00	0.00	
20	15.10	159024.00	159024.00	159024.00	0.00	0.00	
21	15.11	38616.00	38616.00	38616.00	0.00	0.00	
22	18.3	0.00	48000.00	0.00	0.00	0.00	
23	18.4	0.00	4900.00	0.00	0.00	0.00	
24	18.5	0.00	124443.00	0.00	0.00	0.00	
25	18.8	0.00	0.00	0.00	0.00	0.00	

26	19.5	0.00	1606187.00	0.00	0.00	0.00
<b>Total</b>		<b>1044307.00</b>	<b>10338350.00</b>	<b>1038092.00</b>	<b>0.00</b>	<b>0.00</b>

**Audit Certificate**

Certified that the accounts of Balasore Municipality for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	121	Vr no-123/24591	2016-03-28	1287	Narayan Prasad Hui,J.E.
2	109		0000-00-00	0	
3	121	Vr no-122/24591	2016-03-28	982	Narayan Prasad Hui,J.E.
4	121		0000-00-00	0	
5	120		0000-00-00	0	
6	120		0000-00-00	0	
7	120	Vr no-46/pL	2016-03-28	336	Narayan Prasad Hui,J.E.
8	120	Vr no-45/PL	2016-03-28	689	Narayan Prasad Hui,J.E.
9	119		0000-00-00	0	
10			0000-00-00	0	
11	119	Vr no-46/PL	2016-03-28	393	Narayan Prasad Hui,J.E.
12	119	Vr no-44/PL	2016-03-28	719	Narayan Prasad Hui ,J.E.
13	04	8034	2015-07-16	36	Reeta Rathod , OTC
14	03	8035	2015-07-16	177	Reeta Rathod ,OTC
15	78	19122	2015-12-24	3300	Kasinath Murmu,Ex Jr Asst
16	104 and 105	Vr no-926/82394/4.02.16	2016-02-04	1425	Bulu Behera,Sk Niyamat& H K Samal
17	78	19121	2015-11-30	1050	Sk Abdul Siraj,ATC
18	124	13337	2016-03-19	3000	Sarat kumar Biswal,Retd,OTP
19	32 and 33	11042	2015-12-11	303	Suvendu Sahu,ATC
20	98	11807	2016-01-11	675	Santi Mullick,Jr.Asst
21	68	10578	2015-11-24	400	Sarat Kumar Biswal,Retd.OTP
22	97	11880	2016-01-18	125	Reeta Rathod ,OTC
23	87	12626	2016-02-16	110	Sanjay kumar Sahu,ATC
24	76 and 77	11882	2016-01-18	1180	Anuradha Bhuyan
25	33	10570	2015-11-24	23	Jagatjit singh Chawala
26	33 to 35	10580	2015-11-24	404	Manoj kumar Biswal,ATC
27	33 & 34	10577	2015-11-24	37	Abdul Rasid Khan,ATC
<b>Total</b>				<b>16651</b>	