

LOCAL FUND AUDIT, JHARSUGUDA, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 103930/AR/2015-2016-JHARSUGUDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Brajarajnagar Municipality. Jharsuguda
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	1.Sri Suresh chandra Mohanty E.O [dt.01.04.2014 TO dt.18.12.2014 2.Sri Dillip Kumar Patel E.O [dt.18.12.2014 TO dt.31.03.2015
	Name of the Local Authority at the time of Audit :	Sri Dillip Kumar Patel E.O
4	Duration of Audit :	15-05-2015 To 11-09-2015 (Mandays Consumed :- 66)
5	Name of the Auditors :	SUDARSAN GURU - Lead Auditor(15-05-2015 to 11-09-2015) JAGANNATH BEHERA - Auditor(15-05-2015 to 11-09-2015)
6	Name of the Reviewing Officer :	PRAN SHANKAR DEOTA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	21-11-2015
8	Entry Conference Date :	14-05-2015
9	Exit Conference Date :	19-11-2015
10	Name of the District Audit Officer :	PRAN SHANKAR DEOTA
11	Date of approval of report by District Audit Officer :	30-11-2015

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Recorded At	SUBSIDIARY CASK BOOK	
2	Liquid Cash	Rs14975.00	
3	Date of physical verification	15.05.2015	
4			

Comments

The details of physical verification of cash balance etc on dt.15.5.2015 before transaction is furnished here under.

SL NO	PARTICULARS	DATE OF PHYSICAL VERIFICATION [before/after transaction]	PHYSICAL BALANCE	BALANCE AS PER CASH BOOK /STOCK REGISTER	DIFF. IF ANY	REF. PAGE NO
1	2	3	4	5	6	7
1	Cashier's Cash Book	15.05.2015	Nil	Nil	Nil	25
2	Subsidiary Cash Book	-do-	Rs14975.00	Rs14975.00	Nil	34
3	Pension Cash Book	-do-	Nil	Nil	Nil	95
4	User's Fee Receipt Book	-do-	38nos	38nos	Nil	8
5	Holding Tax Receipt Book	-do-	23nos	23nos	Nil	52
6	Misc Receipt Book	-do-	5nos	5nos	Nil	90
7	Measurement Book	-do-	12nos	12nos	Nil	90
8	Vehicle Log Book	-do-	Nil	Nil	Nil	247
9	Building Plan Approval Form	-do-	Nil	Nil	Nil	211
10	Postage Stamp	-do-	Rs110.00(stamp) Rs497.00(cash)	Rs110.00(stamp) Rs497.00(cash)	Nil	4&5

During the physical verification It was found that an amount of **Rs.497.00** has been shown as cash balance towards purchase of postage stamp.It violates the Govt guidelines that no cash which is received for purchase of postage stamps should be kept in hand .Hence the local authority is suggested not to repeat the same mistake in future.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register
1	Daily Collection Register
2	Register of Grants
3	Stamp Account
4	Stock Register of Stationery
5	Assessment List
6	Demand and Collection Register
7	Arrear Demand Register
8	Tax collector's daily collection register
9	Stock account of Receipt Forms
10	Nominal Muster Roll (NMR)
11	Contract Agreement Form
12	Contract Certificate
13	Register of Works
14	Stock & Store Register of Municipality
15	Miscellaneous Receipts
16	Annual Account of Receipts and Expenditure
17	Register of Quarterly & Annual account of Expenditure
18	Register of Quarterly & Annual account of Receipt
19	Abstract Register of Expenditure
20	Abstract Register of Receipts
21	Cash Book of the municipality
22	Salary Bills
23	Register of Bills
24	Challan
25	Subsidiary Cash Book
26	Cashier's Cash Book
27	Schedule for the Budget Estimate
28	Abstract of the Budget Estimate
29	Budget Estimate
30	Measurement Book

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Ledger of Lessees
2	Arrear List
3	Register of Interest Bearing Securities
4	Stock account of Tickets used for daily collection of Market fees
5	Tax Ledger (personal A/C of Tax Payers)
6	Form of appeal petition
7	Register of Petitions
8	Mutation Register
9	Tax Receipt Form
10	Register of writes off of demands
11	Tax collector's Ledger
12	Progress statement of collection of taxes
13	Notice of demand for tax u/s-161 of OM Act
14	Distrain Warrant Register
15	Form of inventory & Notice
16	Warrant register
17	Register of Distrained property & sales
18	Register of Estimates & Allotments
19	Miscellaneous Supply Bill
20	Jamabandi Register
21	Register of Rents for which there is fixed demand
22	Register of Lands
23	Register of Investments
24	License Register for Drivers and Owners of Carriages plying for hire
25	Stock account of License Number Plates
26	Application for License for Carriage, Cart, Horses and Other animals
27	License for Carriages, Carts, Horses Other and animals
28	Register of the Tax on Carriages, Carts, Horses and Other animals

29	Appropriation Register of Loan Funds
30	Loan Register
31	Establishment Audit Register
32	Register of outstanding deposits
33	Deposit Ledger
34	Register of Outstanding Advances
35	Register of adjustments
36	Advance Ledger
37	Voucher of Recoupment of Permanent Advance Account
38	Permanent Advance Account
39	Periodical Increment Certificate
40	Absentee Statement
41	Order Book
42	Subsidiary account of special taxes
C : List of Records/Registers not Maintained	
Sino	List Records/Register

Comments

PARA 3.1-Non-Maintenance of Prescribed Records and Registers.[POM 129 TO 131]

The detailed list of records and registers which have not been maintained by the municipality are mentioned above.

Consequence of Non-Maintenance of Prescribed Records and Registers.

The consequence of non maintenance of the same has been given below.

A- Advance Ledger-[Rules-136]- Due to non maintenance of the same it is difficult to find out the actual position of outstanding advances against the employees and others.

B-Deposit Ledger-[Rule-142] - Due to non maintenance of the same the actual amount of Deposits during the period covered under audit can not be traced out.

C-Register of Outstanding Deposits-[Rules 143]-Due to non maintenance of the same the actual amount of Deposits i.e SD/EMD to be refunded to the deposit holder can not be found out.

D-Register of Investment-[Rule-148]- Due to non maintenance of the same the actual amount of money invested by the municipality can not be worked out.

E-Loan Register-[Rules 149]- Due to non maintenance of the same the actual amount of loan incurred by the municipality can not be found out.

F-Register of Lands-[Rules-160]-Due to non maintenance of the same the actual landed properties of the municipality can not be established.

G-Ledger of Lessees-[Rules-170]- Due to non maintenance of the same the actual position of leased properties of the municipality can not be found out.

H-Progress Statement of collection taxes-[Rules-200]- Due to non maintenance of the same the monthly and quarterly and half yearly percentage of collection of taxes can not be found out .Hence appropriate steps can not be taken by the local authority to accelerate the collection of taxes.

I-Order book-[Rules -96]-Due to non maintenance of the same the various duties of the municipality allotted to different staffs whether they are performing their allotted duties can not be established.

J-Absentee Statement-[Rules-97]- Due to non maintenance of the same the actual attendance of the staffs of the municipality can not be traced out .Hence the salaries drawn by the municipality in favour of the staffs is genuine or not can not be confirmed by the audit.

K-Register of outstanding advance-[Rules-140]- Due to non maintenance of the same the actual amount of advance outstanding against the staffs and others can not be traced out.So the figure of out standing advances had to take from the previous audit report.

L-Register of Adjustment-[Rules-132]-Due to non maintenance of the same the actual amount of receipts towards Taxes and Royalty and others can not be worked out.

The local authority was requested through POMs to explain to audit about the non-maintenance of the above said records and registers. In response to POMs the local authority replied that the above required records and registers are not being maintained due scarcity of staffs. Efforts are being taken for the maintenance of same and will be produced before next audit for verification

PARA: 4 FINANCIAL POSITION

Brajarajnagar Municipality. Jharsuguda - 2014-2015

S/no	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:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	C.C.ROAD/UA C CASH BOOK	01-04-2014	7180626.00	1022803.00	8203429.00	5771907.00	31-03-2015	2431522.00	31-03-2015	2431522.00	0.00	
2	BRGF[SUDA] CASH BOOK	01-04-2014	522784.00	111083.00	633867.00	437458.00	31-03-2015	196409.00	31-03-2015	196409.00	0.00	
3	R&B/NRB CASH BOOK	01-04-2014	5673083.00	4338114.00	10011197.00	4481717.00	31-03-2015	5529480.00	31-03-2015	5529480.00	0.00	
4	IHSDP CASH BOOK	01-04-2014	3253035.00	3379121.53	6632156.53	1756173.00	31-03-2015	4875983.53	31-03-2015	4875983.53	0.00	
5	FDR CASH BOOK	01-04-2014	1437263.00	111252.00	1548515.00	555521.00	31-03-2015	992994.00	31-03-2015	992994.00	0.00	
6	MP/MLA LAD/AWC/WO DC CASH BOOK	01-04-2014	5867914.75	9924574.00	15792488.75	9591171.55	31-03-2015	6201317.20	31-03-2015	6201317.20	0.00	
7	ELECTION CASH BOOK	01-04-2014	63125.00	9562.00	72687.00	71721.00	31-03-2015	966.00	31-03-2015	966.00	0.00	
8	ROAD AND DEV CASH BOOK	01-04-2014	8980895.04	5254543.00	14235438.04	11117973.00	31-03-2015	3117465.04	31-03-2015	3117465.04	0.00	
9	12TH FCA CASH BOOK	01-04-2014	165701.50	6583.00	172284.50	0.00	31-03-2015	172284.50	31-03-2015	172284.50	0.00	
10	DEVOLUTION FUND CASH BOOK	01-04-2014	2786191.00	6610459.00	9396650.00	4616514.00	31-03-2015	4780136.00	31-03-2015	4780136.00	0.00	
11	ACCOUNTANT CASH BOOK	01-04-2014	7726302.59	26683691.15	34409993.74	19336423.85	31-03-2015	15073569.89	31-03-2015	15073569.89	0.00	
12	13TH FCA CASH BOOK	01-04-2014	2355576.00	19097787.00	42653548.00	12603750.00	31-03-2015	30049798.00	31-03-2015	30049798.00	0.00	
13	P/L ACCOUNT CASH BOOK	01-04-2014	79683.85	69113000.00	69192683.85	62599483.00	31-03-2015	6593200.85	31-03-2015	6593200.85	0.00	
14	PENSION FUND CASH BOOK	01-04-2014	7272539.74	2299616.00	9572155.74	8822315.00	31-03-2015	749840.74	31-03-2015	749840.74	0.00	
15	SJSRY CASH BOOK	01-04-2014	1413502.75	1267467.76	2680970.51	2092750.00	31-03-2015	588220.51	31-03-2015	588220.51	0.00	
16	BRGF CASH BOOK	01-04-2014	2817896.00	14810501.00	42989462.00	16371217.00	31-03-2015	26618245.00	31-03-2015	26618245.00	0.00	
	GRAND TOTAL		104157369.22	164040157.44	268197526.66	160226094.40		107971432.26		107971432.26	0.00	

Comments

Details of closing balance as on dt-31.03.2015

[1]-Cash in Hand---- Nil

[2]-Cash at Bank Pass Books-Rs.101378231.41

[3]-In P/L Account[Treasury]- Rs.6593200.85

Total Rs.107971432.26

PARA NO-4.1 Non-maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS)[POM 150TO 151]

It may be stated that adoption of modern accrual based, double entry system of accounting was first 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 was notified in July 2012 requiring all municipalities to maintain their Books of Account on accrual basis under the double entry system of book-keeping and data based formats. Govt. in H & UD Department has instructed all the ULBs for implementation of Double Entry Accrual Based Accounting System (DEABAS) as per Odisha Municipal Accounts Rules -2012 in ULBs w.e.f. 1.10.2013. But the same has not yet been practically implemented in this Municipality.

In response to POM, the local authority replied that the same will be followed from the forthcoming financial year. Further the cash book is being maintained on online basis which will be fully updated and produced to next audit for verification. The Executive Officer is suggested to maintain the same as soon as possible with intimation to audit.

STATEMENT-B

Statement Showing the details of head wise RECEIPTS figures on the accounts

of Brajarajnagar Municipality Brajarajanagar for the financial year 2014-2015

SL NO	HEAD OF ACCOUNT	RECEIPTS DURING THE YEAR 2013-2014	RECEIPTS DURING THE YEAR 2014-2015	REMARKS
1	2	3	4	5
I	RENT AND TAXES			
1	Holding Tax	2674376.00	1585881.15	
2	Light Tax	173454.00	204157.00	
	TOTAL	2847830.00	1790038.15	
II	LICENCE AND OTHERS FEES			
1	U/S-290	70739.00	115674.00	
2	U/S-255	-	-	
3	U/S-285	-	-	
	TOTAL	70739.00	115674.00	
III	REVENUE DIVERTED FROM OTHER PROPERTIES			
1	Shop Rent	591160.00	592090.00	
2	Users Fees	199100.00	107080.00	
3	Hire charges of Vehicle	84300.00	79500.00	
4	Sales proceeds	80100.00	140000.00	
5	Market Fees	678443.00	642736.00	
6	Slaughter House Fees	27200.00	22290.00	
7	Parking Fees	45000.00	41720.00	
8	Road Cutting Fees	3000.00	7000.00	
9	Building Plan Approval	1017131.00	966812.00	
10	Cost of Tender Paper	1048938.00	879975.00	
11	Misc Receipts	500.00	135843.00	
7	Stall Fees	600.00	-	
	TOTAL	3775472.00	3615046.00	
IV	OTHER GRANTS			
1	Octroi Compensation	54192000.00	65907000.00	
2	MP LAD	2875.08	200000.00	

3	Special Problem Fund	1500000.00	1000000.00	
4	MLA LAD	1950000.00	3025000.00	
5	Kitchen-Cum-Store/A WC	10500000.00	1850000.00	
6	13TH FCA	17648331.00	17261000.00	
7	WODC Fund	1722295.23	200000.00	
8	RD Grant	10476000.00	2666000.00	
9	BRGF	20161600.00	11579353.00	
10	SOAP/ODP/NOAP	11509000.00	21625800.00	
11	IHSDP	-	-	
12	Performance Based Incentive	3199000.00	-	
13	PD Fund	-	1760000.00	
14	Road and Bridges	3672000.00	3000000.00	
15	Nonresidential Building	782000.00	600000.00	
16	M.V Tax Grant	3633000.00	3206000.00	
17	BRGF[SUDA] Training Programme	-	75000.00	
18	Photo Biometric	-	242500.00	
19	SJSRY Fund	1211634.00	230000.00	
20	FDR	1000000.00	-	
21	Devolution Fund	8580882.00	6173000.00	
22	C.C Road/UAC	10010000.00	-	
23	Pension of LFS and Non-LFS	865000.00	1000000.00	
24	Dist. Innovation Fund	1100000.00	-	
25	Other Grant	5507000.00	-	
26	General and ULB Election	408120.00	-	
27	Special Dev. Programme	-	400000.00	
28	City Dev Plan	-	658430.00	
29	Flood Assistance/Free Kitchen	-	12911.00	
	TOTAL	169631437.31	142671994.00	
V	MISCELLANEOUS			
1	Printing and Stationery	-	-	
2	Hoarding	-	13400.00	
3	Registration Fees	20000.00	-	
4	Mutation Fees	363512.00	-	
5	Income Tax	715102.00	534615.00	
6	VAT	2780147.00	2236314.00	
7	Royalty	1015174.00	1194298.00	
8	Labour Cess	698887.00	516510.00	
9	Supervision and Overhead Charges	152735.00	5883.00	
10	Empty Cement Gunny Bags	26376.00	170105.00	
11	Pension Contribution	200000.00	-	
12	Misc	-	1031350.00	
13	NFBS	0-	-	
14	Interest Money from Bank	3304456.09	1814577.29	
15	Audit Recovery	7765.00	12386.00	

16	Census and Election	163887.00	303960.00	
17	Renewal Fees of Telecom Site	57710.00	497002.00	
18	Diversion of Fund	44079678.00	4151081.00	Refund of IHSDP Money-Rs3111636.00 Diversion to RD cash book for Maching Contribution-Rs1039445.00
19	Emty Drum	22880.00	-	
20	Witheld Amount	302155.00	-	
21	Work Contingency	30654.00	43425.00	
22	Cost of C C Road	1075.00	-	
23	Refund of Excess Drawn	6329.00	-	
24	Refund of Less Deduction	11653.00	-	
25	EPF Contribution	33892.00	-	
	TOTAL	53994067.09	12524906.29	
VI	EXTRA ORDINARY. DEPT			
1	Advance Refund	2579137.00	330276.00	
2	Contribution by Beneficiary	21000.00	-	
	TOTAL	2600137.00	330276.00	
VII	DEPOSITS			
1	SD	2931782.00	2366481.00	
2	EMD	643072.00	625742.00	
	TOTAL	3574854.00	2992223.00	
	TOTAL RECEIPTS FOR THE YEAR 2014-2015	236494536.40	164040157.44	
	ADD OPENING BALANCE AT THE BEGINNING OF THE YEAR	75284578.82	104157369.22	
	GRAND TOTAL	311779115.22	268197526.66	

STATEMENT-C

Statement Showing the details of head wise EXPENDITURE figures on the accounts

of Brajarajnagar Municipality Brajarajanagar for the financial year 2014-2015

SL NO	HEAD OF ACCOUNT	EXPENDITURE DURING THE YEAR 2013-2014	EXPENDITURE DURING THE YEAR 2014-2015	REMARKS
1	2	3	4	5
I	GENERAL ESST			
1	Staff Salary	4005017.00	4531283.00	
2	Contingency	72266.00	31637.00	
3	TA of Staff	143764.00	166466.00	
4	Hon and Remuneration	16200.00	58350.00	
5	EPF Contribution	748012.00	-	
	TOTAL	4985259.00	4787736.00	
II	TAXES AND FEES			
1	Octroi Tax Salary	4408714.00	4926768.00	
2	General Tax Salary	1135848.00	1743123.00	

3	Gratuity of Staff	3472445.00	3019573.00	
4	Pension Contribution	37818.00	-	
5	LIC Premium	133776.00	-	
6	Provident Fund	33306.00	-	
7	GIS Refund	30000.00	-	
	TOTAL	9251907.00	9689464.00	
II	PUBLIC SEFETY			
1	Staff Salary	381262.00	270581.00	
2	Light Equipment	2760221.00	2264633.00	
3	Energy Charges	4136708.00	5960893.00	
4	Electrical Extension	2559900.00	-	
	TOTAL	10038091.00	8496107.00	
IV	PUBLIC HEALTH AND SANITATION			
1	Staff Salary	13221965.00	18384876.00	
2	Cost of PH Materials	988761.00	1990878.00	
3	Contingency	21345.00	63450.00	
4	Labour Supply	-	-	
5	Obsequies Charges	20000.00	-	
	TOTAL	14252071.00	20439204.00	
V	CONSERVANCY			
1	Drain[O]	1192029.00	-	
2	Drain[R]	-	434280.00	
3	Salidwaste Managem ent	-	-	
4	Water Supply	2752425.00	1186204.00	
5	Water Tax	-	-	
6	Privatization of Conservancy	7468284.00	7280634.00	
7	Maintenance of Deep Bore Well	2892450.00	2961235.00	
8	L.S.G	42284.00	18000.00	
	TOTAL	14347872.00	11880353.00	
VI	MEDICAL			
1	Staff Salary	982306.00	995083.00	
2	Cost of Medicine	-	-	
	TOTAL	982306.00	995083.00	
VII	PUBLIC WORKS			
1	Salary of Staff	3252157.00	2485504.00	
2	Building [O]	4949405.00	795324..00	
3	Building [R]	895143.00	835560.00	
4	Road[O]	2117494.00	-	
5	Road[R]	1449754.00	279401.00	
6	Store and Plant	8170.00	23658.00	
7	Tank and Well	132000.00	9445.00	
8	Photo Biometric	-	147000.00	
9	BRGF Including Rem of Staff	8795807.00	13968437.00	
10	FDR	2057874.00	395451.00	
11	Devolution Fund	9615903.00	4386795.00	
12	13TH FCA	7566164.00	10666828.00	
13	Road and Bridges	3500871.00	3991598.00	
14	C.C Road	11137970.00	5013158.00	
15	MP/MLA LAD/WODC/PDF/AW C/SPF etc	13540853.00	10548601.00	
16	12TH FCA	-	-	

17	Road Development	2106088.00	10016919.00	
18	IHSDP	3351412.00	1702660.00	
19	Beautification	533230.00	8389.00	
20	SJSRY Fund	798262.00	661000.00	
21	BRGF[SUDA]	190489.00	435925.00	
22	General Election	42052.00	46813.00	
23	Deposit of 10% of Project Cost.of DIP	100000.00	-	
	TOTAL	76241078.00	66418466.00	
VIII	PUBLIC INSTRUCTION			
1	Salary of Vehicle Esst.	4287866.00	5143793.00	
2	Spare Parts and Fuel Cost	1071461.00	1675597.00	
3	Deposit of Vehicle Tax	112351.00	169666.00	
4	Purchase of New Vehicle	1117638.00	-	
	TOTAL	6589316.00	6989056.00	
IX	MISCELLANEOUS			
1	Salary of UBS	53708.00	22004.00	
2	Law Charges	34000.00	-	
3	Printing and Stationery	114572.00	131356.00	
4	Advertisement Charges	291113.00	421955.00	
5	SOAP/ODP/NOAP	15892700.00	14501900.00	
6	NFBS	450000.00	560000.00	
7	DP AIDS	-	11700.00	
8	Deposit Refund[SD/EMD]	1225369.00	3766910.00	
9	Advance	2676600.00	240900.00	
10	Royalty	1047953.00	1134084.00	
11	VAT	2921926.00	2073980.00	
12	Income Tax	859012.00	578410.00	
13	Labour Cess	731129.00	474973.00	
14	Censuss/Election	357017.00	118814.00	
15	Computer Repair and parts	51211.00	48662.00	
16	Misc	72470.00	-	
17	Other	55400.00	85454.00	
18	Bank Commission Charges	4263.00	1720.40	
19	Diversion of Fund	44079678.00	4151081.00	Refund of IHSDP Money-Rs3111636.00 Diversion to RD cash book for Maching Contribution-Rs1039445.00
20	Professional Tax	15725.00	182525.00	
21	EPF of NMR/DLR Staff	-	374914.00	
22	Penalty of EPF	-	90426.00	
23	Pension of LFS and Non LFS Staff	-	1558857.00	

	TOTAL	70933846.00	30530625.40	
	TOTAL EXPENDITURE FOR THE YEAR 2014-2015	207621746.00	160226094.40	
	ADD CLOSING BALANCE END OF THE FINANCIAL YEAR	104157369.22	107971432.26	
	GRAND TOTAL	311779115.22	268197526.66	

PARA NO-4.2 - Liquid Assets and Liabilities [POM P-65]

The position of Assets and Liabilities of the municipality for the financial year 2014-15 is furnished below.

Liabilities	Value	Assets	Value
Unspent balances of Grants	106393394.31	Cash in hand/in Treasury/in Nank Accounts/in Post Office	-
Loan refundable		Investment	631775.90
Unremitted Govt. dues[VAT, Cess, Royalty, IT ETC]	328412.00	Advance Recoverable	4568346.00
Refundable deposits [SD/EMD]	2922223.00	Loan recoverable	-
Unpaid Bills[Electricity]	1294726.00	Closing balance of all cash book	101378231.41
Contribution payable		Outstanding taxes ,Rents and Rates etc Recoverable	3945362.20
other[Name of the liquid liability to bespecified]		PL account [Cash in Treasury]	6593200.85.
Unpaid salary and wages	2971252.00	Amount Surcharged	2547267.00
Pension	376112.00		
Special drive [Sanitation]	73200.00		
Sanitation [Privatisation]	554317.00		
Maintenance Deep Bore Well	237900.00		
Total	115151536.31	Total	119664183.36
Asset Over Liability	4512647.05	Liability Over Asset	
Grand Total	119664183.36		119664183.36

From the above table it is seen that the municipality is financially sound. But the internal income of the municipality is not up to the mark. The kind attention of the council as well as higher administrative authority is here by done to take effective steps to increase the internal income by way of collecting arrear dues, revising the rates of different taxes and rents.

PARA NO 4.3- BUDGET (Section 104 to 110 of O.M. Act, 1950 and Rule 74 to 80 of OM Rules, 1953) [POM-P-68]

- Section-104:-** Presentation and sanction of budgets. At least two months before the close of year, the Chairperson shall present before the municipality a complete account of its probable receipts and expenditure for the following financial year together with the actual of the current year.
- Section-107:-**Sanction of budget estimate. After expiry of 14 days (since presentation before the municipality), the municipality shall sanction the estimate and submit forth with to the State Government.
- Section-109:-** Provides for approval of the budget estimate by the State Government.

The Municipal Council of Brajrajnagar in its special meeting held on dt.22.02.2014 prepared the budget estimate for the financial year 2014-15 as per section 104 of OMMC Rules 1950 and presented the notification for public of Brajrajnagar Minicipalty inviting any grievance about the budget estimate. As no grievance was received from the within stipulated period of time , the municipal council in its proposal No-1 of special session on dt.23.05.2014 approved the budget estimate for the year 2014-15. The income and expenditure for the financial year 2014-15 was estimated as **Rs.280837900.00** and **Rs.279320440.00** respectively .The municipal council empowered the E.O of Municipality to send the budget estimate for approval of Govt. The E.O sent the budget estimate to the Collector-Cum-Dist. Magistrate Jharsuguda vide letter No-1538/dt.23.05.2014 .The Collector-Cum-Dist. Magistrate Jharsuguda vide letter

No-3693/JMN/DT.26.05.2014 sent the said budget estimate to H&UD DEPT GOVT OF ODISHA for approval. The receipts and expenditure figure of the estimated budget and the actual figure of receipts and expenditure for the financial year 2014-15 is furnished below.

RECEIPTS

SL NO	HEAD OF ACCOUNT	BUDGET ESTIMATE FOR THE YEAR 2014-15	ACTUAL AMOUNT OF RECEIPTS DURING THE YEAR 2014-15	REMARKS
1	2	3	4	5
i	Rates and Taxes	3935000.00	1790038.15	
ii	Licence and other Fees	272000.00	115674.00	
iii	Receipts under Special Acts	35000.00	-	
iv	Revenue Derived from Municipal Properties	3222000.00	3615046.00	
v	Govt Grants	261103900.00	142671994.00	
vi	Misc	5270000.00	12524906.29	
vii	Extra Ordinary Debt	7000000.00	330276.00	
vii	Deposits	-	2992223.00	
	TOTAL	280837900.00	164040157.44	

EXPENDITURE

SLNO	HEAD OF ACCOUNT	BUDGET ESTIMATE FOR THE YEAR 2014-15	ACTUAL AMOUNT OF EXPENDITURE DURING THE YEAR 2014-15	REMARKS
1	2	3	4	5
I	General Establishment	18285000.00	4787736.00	
II	Taxes and Fees	5057000.00	9689464.00	
III	General Tax Collection	5176000.00	-	
IV	Public Safety	18240000.00	8496107.00	
V	Public Health	28624220.00	20439204.00	
VI	Conservancy	2775000.00	11880353.00	
VII	Drainage and sewerage	3000000.00	-	
VIII	Water supply and Waterworks	12237600.00	-	
IX	Medical	917520.00	995083.00	
X	Public Conveyance	45550000.00	-	
xi	UBS	19620400.00	-	
XII	Public works	77524500.00	66418466.00	
xiii	Public Instruction	1000000.00	6989056.00	
xiv	Vehicle Establishment	7260000.00	-	
xv	Miscellaneous	29053200.00	30530625.40	
XVI	Extraordinary Debt	5000000.00	-	
	TOTAL	279320440.00	160226094.40	

The percentage of deviation between estimated receipts and expenditure and actual receipts and expenditure is furnished below.

RECEIPT			EXPENDITURE		
As Per Budget	Actual	% of Deviation	As Per Budget	Actual	% of Deviation

280837900.00	164040157.44	58.41	279320440.00	160226094.40	57.36

PARA NO 4.4 IMPROPER AND UNREALISTIC BUDGET

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrears and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper.

Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates.

It can be seen from the above figures that there is lack of coherence between estimated receipts and expenditure and actual receipts and expenditure. There was estimation for some head of accounts in the receipts and expenditure but in reality there is no receipts and expenditure during the year 2014-15 for the said head of accounts. So the budget is improper and un-realistic. Hence the local authority is suggested to prepare proper and realistic budget in the forth coming financial years.

PARA NO 4.5 -Parking of Municipal Fund in ineligible Banks :[POM P-44 TO 45]

As instructed in the Lr. no.-23301/F, dt.11.07.2013, the following 17 numbers of Public Sector Banks, 4 Private Sector Banks, 2 RRBs and the Odisha State Co-operative Bank are eligible to handle the business and the deposits of State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies (SLASs) for financial year 2013-14.

Further, as per instructions contained in Lr. no.-TRC-30/10-31589, dtd.18.07.2011 of Women & Child Development Department, "in case any ULB / Development Authority has currently given its business to any ineligible bank, it should switch over to the eligible banks listed above. Fixed deposits made, if any, in the 'ineligible' banks should, on maturity, be withdrawn and parked in the 'eligible' banks";.

In course of audit it was noticed that an account bearing Saving Account No-100012941433 of **IndusInd Bank Jharsuguda** Branch is still functioning in the AWC Cash book but the said bank is not mentioned in the list of eligible list of bank as per the Letter No-23301/F/dt.11.07.2013 of Finance dept Govt of Odisha. The local authority was asked through POM to clarify about the deviation of above Govt. guide lines. The details of money parked in the said Bank.

Name of the Bank	Account No	Amount Parked as on dt.31.3.215
IndusInd Bank Jharsuguda	100012941433	Rs.143099.13
Total		Rs.143099.13

In response to POM the local authority replied that the said Account No of IndusInd Bank will be closed very soon and a letter in this regard has already been sent to the concerned bank to close the said saving Account.

PARA NO 4.6-Maintenance of Flexi Account instead of savings bank account for parking funds of centrally sponsored schemes:- (Ref.: Lr. no.-354251F, dtd.12.10.2012)[POM P-46]

As per letter no. 35425/F, dtd.12.10.2012, 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 plan schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme.

The local authority was asked through POM to provide information if such funds have been kept in Flexi Account or not. If not then the reason behind that. In response to POM the local authority replied that all the banks have been informed vide letter No-555[6]/dt. 02.03.15 of BRJN MPTLY about such Govt. direction for maintenance of Flexi Account.

PARA NO-4.7-Non-issue of Miscellaneous Receipts against Cheques/BDs received from different funding agencies:POM P-69]

As per Rule 157 of OM Rules, 1953, for all receipts including those received in form of cheques or BDs, acknowledgement is to be made by issuing receipts in Form no. XXXIV. Sometimes it is found that BDs/Cheques received are recorded in the BD Register but no receipts are issued against them. If receipts are not issued, the said BDs/Cheque amount may not be accounted for leading to loss to the institution.

The local authority was asked through POM to produce the counterfoils of misc receipts against cheque/BDs of grants received from the Govt. and others. In response to POM the local authority produced only the Cheque/BDs register excepts counterfoils of misc receipt. On scrutiny of the above register, it was noticed that no misc receipts has been issued to the funding agencies after receipt of Cheque/BDs. It contravenes the Govt guide lines. Hence the local authority is suggested to issue misc receipts against Cheque/BDs to funding agencies after receipt of grants in future and compliance reported.

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

Brajarajnagar Municipality. Jharsuguda - 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	INDUSIND BANK JSG	100012941433	31-03-2015	143099.13	31-03-2015	143099.13	0.00	AWC CASH BOOK
2	UCO BANK BRAJRAJNAGAR	02350101016104	31-03-2015	275851.08	31-03-2015	275851.08	0.00	MP LAD CASH BOOK
3	SBI BANK BRAJRAJNAGAR	30697811739	31-03-2015	2225073.00	31-03-2015	2225073.00	0.00	MLA LAD CASH BOOK
4	OBC BANK BRAJRAJNAGAR	16922191017388	31-03-2015	158677.00	31-03-2015	158677.00	0.00	DEVOLUTION FUND CASH BOOK
5	UNION BANK OF INDIA BRAJRAJNAGAR	413802010680748	31-03-2015	946853.00	31-03-2015	946853.00	0.00	SPF CASH BOOK
6	UNION BANK OF INDIA BRAJRAJNAGAR	413802010004397	31-03-2015	1583268.23	31-03-2015	1583268.23	0.00	WODC CASH BOOK
7	UNION BANK OF INDIA BRAJRAJNAGAR	41380201068206	31-03-2015	133472.00	31-03-2015	133472.00	0.00	PD FUND CASH BOOK
8	UCO BANK BRAJRAJNAGAR	02350110049518	31-03-2015	497833.76	31-03-2015	333226.76	164607.00	CITY DEV PLAN CASH BOOK
9	UCO BANK BRAJRAJNAGAR	02350110050354	31-03-2015	401797.00	31-03-2015	401797.00	0.00	SPL DEV PROG CASH BOOK
10	OBC BANK BRAJRAJNAGAR	16922191007662	31-03-2015	2431522.00	31-03-2015	2431522.00	0.00	URBAN ASSETS CREATION C.C.ROAD CASH BOOK
11	UNION BANK OF INDIA BRAJRAJNAGAR	413802010679344	31-03-2015	26643744.00	31-03-2015	26618245.00	25499.00	BRGF CASH BOOK
12	UNION BANK OF INDIA BRAJRAJNAGAR	16922191015780	31-03-2015	196409.00	31-03-2015	196409.00	0.00	BRGF [SUDA] CASH BOOK
13	UCO BANK BRAJRAJNAGAR	02350110002322	31-03-2015	3448799.04	31-03-2015	3117465.04	331334.00	RD GRANT CASH BOOK
14	SBI BANK BRAJRAJNAGAR	11264774507	31-03-2015	172284.50	31-03-2015	172284.50	0.00	12TH FCA GRANT CASH BOOK
15	UCO BANK BRAJRAJNAGAR	02350100156671	31-03-2015	4971279.53	31-03-2015	4875983.53	95296.00	IHSDP GRANT CASH BOOK
16	UNION BANK OF INDIA BRAJRAJNAGAR	413802010679818	31-03-2015	4780136.00	31-03-2015	4780136.00	0.00	DEVOLUTION FUND CASH BOOK
17	UNION BANK OF INDIA BRAJRAJNAGAR	413802010679831	31-03-2015	1017994.00	31-03-2015	992994.00	25000.00	FDR GRANT CASH BOOK
18	OBC BANK BRAJRAJNAGAR	16922191017593	31-03-2015	966.00	31-03-2015	966.00	0.00	ULB ELECTION GRANT CASH BOOK
19	SBI BANK BRAJRAJNAGAR	31291974898	31-03-2015	30151658.00	31-03-2015	30049798.00	101860.00	13TH FCA GRANT CASH BOOK
20	PNB BRAJRAJNAGAR	40190001000060609	31-03-2015	2255.00	31-03-2015	2255.00	0.00	SJSRY GRANT CASH BOOK
21	SBI BANK BRAJRAJNAGAR	11264849021	31-03-2015	819090.51	31-03-2015	585965.51	233125.00	SJSRY GRANT CASH BOOK

22	UCO BANK BRAJRAJNAGAR	023501100208 69	31-03-2015	5742887.00	31-03-2015	5529480.00	213407.00	ROAD AND BRIDGES/NRB GRANT CASH BOOK
23	SBI BANK BRAJRAJNAGAR	046	31-03-2015	13699579.12	31-03-2015	13209860.12	489719.00	ACCT CASH BOOK[STAFF SALARY]
24	SBI BANK BRAJRAJNAGAR	184	31-03-2015	959805.00	31-03-2015	959805.00	0.00	ACCT CASH BOOK[STAFF SALARY]
25	SBI BANK BRAJRAJNAGAR	30309650912	31-03-2015	9174.00	31-03-2015	9174.00	0.00	ACCT CASH BOOK[STAFF SALARY]
26	PNB	401900010006 54011	31-03-2015	35283.00	31-03-2015	8956.00	26327.00	ACCT CASH BOOK[STAFF SALARY]
27	PNB BRAJRAJNAGAR [FFD]	401900010006 54011	31-03-2015	840000.00	31-03-2015	840000.00	0.00	ACCT CASH BOOK[STAFF SALARY]
28	OBC BANK BRAJRAJNAGAR	169221910176 41	31-03-2015	15202.00	31-03-2015	15202.00	0.00	ACCT CASH BOOK
29	PNB BRAJRAJNAGAR	401900010002 1346	31-03-2015	24129.76	31-03-2015	-30155.23	54284.99	ACCT CASH BOOK
30	NOT MENTIONED[FDR]	NOT PRODUCED	31-03-2015	20000.00	31-03-2015	20000.00	0.00	ACCT CASH BOOK
31	POSTAL DEPOSIT	NOT PRODUCED	31-03-2015	25290.00	31-03-2015	25290.00	0.00	ACCT CASH BOOK
32	NOT MENTIONED[LOAN BOND]	NOT PRODUCED	31-03-2015	12990.00	31-03-2015	12990.00	0.00	ACCT CASH BOOK
33	NOT MENTIONED[WATE R SUPPLY]	NOT PRODUCED	31-03-2015	2448.00	31-03-2015	2448.00	0.00	ACCT CASH BOOK
34	SBI BANK BRAJRAJNAGAR	11264773489	31-03-2015	756440.74	31-03-2015	749840.74	6600.00	PENSION FUND CASH BOOK
35	P/L ACCOUNT [TREASURY]	P/L ACCOUNT	31-03-2015	6593200.85	31-03-2015	6593200.85	0.00	P/L ACCOUNT CASH BOOK
	GRAND TOTAL			109738491.25		107971432.26	1767058.99	

Reconciliation

Bank Reconciliation Statement as on dt.31.3.2015

SL NO	PARTICULAR	AMOUNT[IN RS]
1	2	3
i	Bank Balance as per Cash Book	107971432.26
ii	Add:Cheque issued but not Presented in to Bank[list to be given]	1793664.00
iii	Add:Cheque issued but payment stopped by the authority[list to be given]	-
iv	Add:Credit of investment dividends [eg: FD] accounted by the Bank but, not taken in the Cash Book	-
v	Add:accrual of SB interest in Bank Pass Book but, not accounted for in to the Cash Book	1305.99
vi	Add: other cases	-
A	Sub Total [Form i to vi]	109766402.25
i	Less:Cheque shown deposited but not credited to pass Book[list to be given]	27911.00
ii	Less Service charges deducted by the bank but not accounted for in the	-

	Cash Book	
iii	Less: other cases	-
B	Sub Total [Form i to iii]	27911.00
	Bank Balance as per Pass Book	109738491.25

PARA NO -5.1-Reconciliation:[POM P-70]

As per Rule 128 of O.M. Rules, 1953, the cash book shall be balanced at the close of every month and signed by the Executive Officer in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures and shall be agreed with the balance shown in the pass book of the municipality.

As per Letter No. 15847/F, dtd 27.04.2013 of Finance Department, the DDD shall maintain a Register for reconciliation of receipts and disbursements of scheme funds.

The local authority was asked through POM to produce the register of reconciliation for all the bank pass book and the reconciliation statement of the cash book. In response to POM the local authority failed to produce the same for verification and replied that the said information is available in accountant cash book and separate register will be prepared from the next year. It is contravention to the above mentioned rules. Hence the local authority is advised to prepare a separate register of reconciliation as soon as possible and produced to next audit for verification.

The details of reconciliation in between the cash books figure and bank pass books figure as on dt.31.03.2015 amounting to Rs.1767058.99

1]-Uco bank BrajrajNagar A/C No-02350110049518 amounting to Rs.164607.00.

a]-Closing balance as on dt.31.03.2015 as per bank pass book = Rs.497833.76

b]-Closing balance as on dt.31.03.2015 as per cash book= Rs.333226.76

Difference = Rs164607.00

Deduct Cheque issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	48022/DT.9.3.15	M/S RADICAL BHOPAL	INSPECTION REPORT OF CITY DEV PLAN	Rs.164607.00
			Total	Rs164607.00

Difference **NIL**

2]-Union bank of india BrajrajNagar A/C No-413802010679344 amounting to Rs.25499.00

a]-Closing balance as on dt.31.03.2015 as per bank pass book = Rs.26643744.00

b]-Closing balance as on dt.31.03.2015 as per cash book= Rs.26618245.00

Difference = Rs.25499.00

Deduct Cheques issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	000346/9.2.15	SRI ARUN KU DHAL	REFUND OF SD	Rs.10000.00
2	003905/4.3.15	TAHASIDAR JSG	DEPOSIT OF ROYALTY	Rs.9864.00
3	003906/4.3.15	ODISHA BUILDING CONST. WORKERS WELFARE BOARD	DEPOSIT OF LABOUR CESS	Rs.5635.00
			Total	Rs.25499.00

Difference **NIL**

3]-Uco bank Brajrajnagar A/C No-02350110002322 amounting to Rs.331334.00

a]-Closing balance as on dt.31.03.2015 as per bank pass book= Rs.3448799.04

b]-Closing balance as on dt.31.03.2015 as per cash book= Rs.3117465.04

Difference = Rs.331334.00

Deduct Cheques issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	994995/27.3.15	ITO SAMBALPUR	DEPOSIT OF IT	Rs.2970.00
2	994996/27.3.15	DCCT JSG	DEPOSIT OF VAT	Rs.11880.00
3	994997/27.3.15	TAHASIDAR JSG	DEPOSIT OF ROYALTY	Rs.9061.00
4	994998/28.3.15	ODISHA BUILDING CONST. WORKERS WELFARE BOARD	DEPOSIT OF LABOUR CESS	Rs.2970.00
5	994999/27.3.15	SRI RAKESH KU RUTTA ,CONT	REFUND OF SD	Rs.50000.00
6	994993/27.3.15	SMT SANTI LATA BEHERA ,CONT.	FINAL BIIL FOR CONST.OF BALANCE WORKS C.C.ROAD AT POWER HOUSE PADA MAIN ROAD.	Rs.254453.00
			Total	Rs.331334.00

Difference **NIL**

4]-Uco bank BrajrajNagar A/C No-02350100156671 amounting to Rs.95296.00

a]-Closing balance as on dt.31.03.2015 as per bank pass book= Rs.4971279.53

b]-Closing balance as on dt.31.03.2015 as per cash book= Rs.4875983.53

Difference= Rs.95296.00

Deduct Cheques issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	944969/11.2.15	SRI PRADDEP GARUD	CONST OF DWELLING UNIT	Rs,21454.00
		IHSDP BENIFICIARY		
2	944972/28.3.15	SMT DHRITRI GARUD IHSDP BENIFICIARY	CONST OF DWELLING UNIT	Rs.21454.00
3	944973/31.3.15	DO	CONST OF DWELLING UNIT	Rs.26194.00
4	944974/31.3.15	DO	CONST OF DWELLING UNIT	Rs.26194.00
			Total	Rs.95296.00

Difference **NIL**

5]-Union bank of india BrajrajNagar A/C No-413802010679831 amounting to Rs.25000.00

a]-Closing balance as on dt.31.03.2015 as per bank pass book = Rs.1017994.00

b]-Closing balance as on dt.31.03.2015 as per cash book = Rs.992994.00

Difference = Rs.25000.00

Deduct Cheque issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	017591/DT.21.3.15	SRI SUSHIL KU PANDA ,CONT	REFUND OF SD	Rs.25000.00
			Total	Rs25000.00

Difference **NIL**

6]-SBI Brajrajnagar A/C No-31291974898 amounting to Rs.101860.00

a]-Closing balance as on dt.31.03.2015 as per bank pass book = Rs.30151658.00

b]-Closing balance as on dt.31.03.2015 as per cash book = Rs.30049798.00

Difference = Rs.101860.00

Deduct Cheques issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	987205/3.3.15	SRI SURATHA BHOI ,CONT	REFUND OF SD	Rs.18852.00
2	987208/27.3.15	SRI SUSHIL KU PANDA ,CONT	FINAL BIIL FOR BALANCE PORTION OF C.C.ROAD INFRONT OF RAMACHANDI CLUB IN W N-18	Rs.72179.00
3	987209/27.3.15	ITO SAMBALPUR	DEPOSIT OF IT	Rs.844.00
4	987210/27.3.15	DCCT JSG	DEPOSIT OF VAT	Rs.3375.00
5	987211/27.3.15	TAHALSILDAR JSG	DEPOSIT OF ROYALTY	Rs.2500.00
6	987212/27.3.15	ODISHA BUILDING CONST. WORKERS WELFARE BOARD	DEPOSIT OF LABOUR CESS	Rs.844.00
7	987213/27.3.15		REFUND OF SD	Rs.3266.00
			Total	Rs101860.00

Difference NIL

7]-SBI BrajrajNagar A/C No-11264849021 amounting to Rs.233125.00

a]-Closing balance as on dt.31.03.2015 as per bank pass book= Rs.819090.51

b]-Closing balance as on dt.31.03.2015 as per cash book= Rs.585965.51

Difference= Rs.233125.00

Deduct Cheque issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	173795/DT.21.10.14	BM INDIAN BANK BRAJRAJNAGAR	SUSIDY AMOUNT OF SJSRY BENIFICIARY	Rs.1125.00
2	002126/23.3.15	COMMISSIONER OF PF ,BBSR	DEPOSIT OF PF OF 4NOS UCDN CO	Rs.4000.00
3	002127/31.3.15	SMT JAYANTI NAYAK CO	SALARY	Rs.34000.00
4	002128/31.3.15	COMMISSIONER OF PF ,BBSR	DEPOSIT OF PF OF 4NOS UCDN CO	Rs.4000.00
5	002129/31.3.15	4NOS OF UCDN CO,BRAJ RAJNAGAR MUNICIPALITY	SALARY	Rs.190000.00
			Total	Rs.233125.00

Difference NIL

8]-Uco bank BrajrajNagar A/C No-02350110020869 amounting to Rs.213407.00

a]-Closing balance as on dt.31.03.2015 as per bank pass book= Rs.5742887.00

b]-Closing balance as on dt.31.03.2015 as per cash book = Rs.5529480.00

Difference= Rs213407.00

Deduct Cheques issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	948363/25.3.15	ITO SAMBALPUR	DEPOSIT OF IT	Rs.4811.00
2	948865/25.3.15	DCCT JSG	DEPOSIT OF VAT	Rs.19244.00
3	948366/25.3.15	TAHASILDAR JSG	DEPOSIT OF ROYALTY	Rs.6171.00

4	948367/25.3.15	ODISHA BUILDING CONST. WORKERS WELFARE BOARD	DEPOSIT OF LABOUR CESS	Rs.4811.00
5	948368/25.3.15	SRI NARESH CH GUPTA,CONT	FINAL BILL FOR EXSTENTION OF OFFICE BUILDING AT BRAJRAJNAGAR MUPLTY.	Rs.167104.00
6	948369/27.3.15	ITO SAMBALPUR	DEPOSIT OF IT	Rs.1878.00
7	948370/27.3.15	DCCT JSG	DEPOSIT OF VAT	Rs.7510.00
8	948371/27.3.15	ODISHA BUILDING CONST. WORKERS WELFARE BOARD	DEPOSIT OF LABOUR CESS	Rs.1878.00
			Total	Rs.213407.00

Difference NIL

9]-SBI BrajrajNagar A/C No-11264773489 amounting to Rs.6600.00

a]-Closing balance as on dt.31.03.2015 as per bank pass book = Rs.756440.74

b]-Closing balance as on dt.31.03.2015 as per cash book = Rs.749840.74

Difference= Rs.6600.00

Deduct Cheques issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	668103/14.11.12	NOT MENTIONED	DP AIDS	Rs.300.00
2	668106/14.11.12	DO	DO	Rs1500.00,
3	121465/23.3.13	DO	DO	Rs.600.00
4	254553/13.6.14	DO	DO	Rs.900.00
5	254557/13.8.14	DO	DO	Rs.600.00
6	254585/24.3.15	DO	DO	Rs.900.00
7	254586/24.3.15	DO	DO	Rs.900.00
8	254587/24.3.15	DO	DO	Rs.900.00
			Total	Rs.6600.00

Difference NIL

10]-PNB BrajrajNagar A/C No-4019000100021346 amounting to Rs.54284.99

a]-Closing balance as on dt.31.03.2015 as per bank pass book = Rs.24129.76

b]-Closing balance as on dt.31.03.2015 as per cash book= Rs.[-]30155.23

Difference = Rs54284.99

i]Deduct Cheque issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	180705/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.8390.00
2	177208/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.5000.00
3	184981/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.4052.00
4	193187/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.5000.00
5	193104/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.5000.00
6	193194/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.5000.00
7	915271/9.10.14	DIGITAL INFOTECH ROURKE LA	E-FILING OF IT RETURNS	Rs.4540.00
8	915289/28.10.14	SMT.NIRUPAMA BEHERA EX-EO	REFUND OF PF AMOUNT	Rs.3967.00
9	915349/2.1.15	SRI R.K.DAS EX-EO	ARREAR SALARY	Rs.10530.00
10	863933/8.1.15	EDITOR JANATARA BANDHU BRAJRAJNAGAR	ADVERTISEMENT CHARGES	Rs.1000.00

11	863942/8.1.15	EDITOR JUGABARTTA ROU RKELA	DO	Rs.500.00
			Total	Rs52979.00

ii]Deduct interest amount credited in to pass book as on dt.1.3.15 Rs 1305.99 and said amount

not reflected in the receipts side of Accountant cash book till dt.31.3.2015 Rs.1305.99

Difference Rs.54284.99

11]-SBI BrajrajNagar A/C No-046 amounting to Rs.489719.00.

a]-Closing balance as on dt.31.03.2015 as per bank pass book = Rs.13699579.12

b]-Closing balance as on dt.31.03.2015 as per cash book= Rs.13209860.12

Difference = Rs.489719.00

i]Deduct Cheque issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	030474/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.500.00
2	117441/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.1200.00
3	223627/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.500.00
4	223628/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.500.00
5	223631/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.500.00
6	223633/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.500.00
7	223634/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs.500.00
8	285649/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs13800.00
9	44265/NIL[2013-14]	NOT MENTIONED	NOT MENTIONED	Rs24918.00
10	470667/23.2.15	ADMINISTRATOR CENTRAL PENSION FUND,BBSR	DEPOSIT OF PENSION CONTRIBUTION OF LFS STAFF[RETD]	Rs.103954.00
11	470668/23.2.15	DO	DO	Rs.9384.00
12	470708/26.3.15	BM LIC INDIA LTD	DEPOSIT OF LIC PREMIUM OF STAFF	Rs.113589.00
13	470709/26.3.15	BM SBI JSG	DEPOSIT OF P.TAX OF STAFF	Rs.14850.00
14	470710/26.3.15	M/S ORIENT PAPER MILLS BRAJRAJNAGAR	DEPOSIT OF HRA OF 3NOS OF STAFF	Rs1200.00
15	470711/27.3.15	ADMINISTRATOR CENTRAL PENSION FUND,BBSR	DEPOSIT OF PENSION CONTRIBUTION OF LFS STAFF[RET D]	Rs.104102.00
16	470712/27.3.15	DO	DO	Rs.9384.00
17	470713/27.3.15	SRI RAKESH KU RUNGTA CONT	MAINTENANCE CHARGES OF 22NOS OF TUBE WELLS	Rs.115632.00
18	470714/27.3.15	ITO SAMBALPUR	DEPOSIT OF IT	Rs.2379.00
19	470715/27.3.15	DO	DO	Rs.238.00
			Total	Rs.517630.00

ii]Add D.D deposited to bank but said amount not credited to bank pass book till dt.31.03.2015.

SL NO	CHEQUE NO/D.D.N O /DATE	TO WHOM DEPOSITED	PURPOSE	AMOUNT PAID
1	844552/13.3.15	BM SBI BRAJARAJNAGAR	DEPOSIT OF D.D	Rs.15000.00
2	567345/20.3.15	DO	DO	Rs.12911.00

			Total	Rs.27911.00
Difference			NIL	

12]-PNB BrajrajNagar A/C No-4019000100065491 amounting to Rs.26327.00

a]-Closing balance as on dt.31.03.2015 as per bank pass book = Rs.35283.00

b]-Closing balance as on dt.31.03.2015 as per cash book= Rs.8956.00

Difference = Rs.26327.00

Deduct Cheque issued but not encased till dt.31.03.2015.

SL NO	CHEQUE NO /DATE	TO WHOM PAID	PURPOSE	AMOUNT PAID
1	444403/25.3.15	SRI NARAYAN NAG SWEEPER	ARREAR SALARY	Rs.11987.00
2	444404/25.3.15	SMT BISAKHA KULLET SWEEPRESS	DO	Rs.14340.00
			Total	Rs.26327.00
Difference			NIL	

Hence the local authority is suggested to equalize cash book and pass book figure in the forth coming financial year and compliance reported.

PARA NO.5.2-Transactions not made through PL account:[POM-47]-

As per Rule 85(1) of the OM Rules, 1953, all moneys received on account of the Municipality should be remitted intact to the Treasury immediately. Instructions:- Thus, in case money received is found to be parked in banks other than treasury banks, audit shall ask for appropriate authority in favour of such parking and comment accordingly.

In course of audit , It was noticed that the above Rule has been side lined by the municipality.Hence the local authority was asked through POM to clarify about the violation of said Govt Rule. and in which authority has been made.

In response to POM the local authority replied that " the amount that has been received is deposited in savings bank account to fetch higher interest during the year 2014-15.The reply of the local authority is not acceptable to audit as it contravenes the OM Rule 1953.Hence the local authority is advised to forbid the above illegal practice and strictly follow the Govt .Rules.

PARA NO.5.3-Appropriation of funds towards expenditure, out of funds received without depositing the same:-

As per Rule 85(2) of the OM Rules, 1953, all moneys received on account of the municipality shall be remitted intact to the treasury and shall on no account be appropriated directly towards expenditure

During course of audit It was noticed that there was no case of appropriation of funds towards expenditure out of funds received without depositing the same during the financial year 2014-15.

PARA NO.5.4-Cash and account branch of municipal office shall be kept distinct:-

As per Rule 68 of the Odisha Municipal Rules, 1953 the cash and account branches office shall be kept distinct from each other and under different officers who, for the purpose of these Rules, shall be termed respectively, cashier and accountant.

During course of audit It was noticed that Cash and account branch of municipal office has been kept distinct during the financial year 2014-15.

PARA: 6 STOCK POSITION

Brajarajnagar Municipality. Jharsuguda - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Computer	4nos	0	0	4.00	4nos	SRP-29
2	Printer	3nos	1no	0	4.00	3nos	SRP-27
3	Xerox Machine	1no	1no	0	2.00	2nos	SRP-117[1no not functioning due to short cercuit]
4	Steel Almirah	42nos	3nos	0	45.00	45nos	SRP-48
5	Wooden Almirah	4nos	0	0	4.00	4nos	Data not available.The said instrument was purchsed by G.P Secretary Brajarajnagar before functioning of MPLTY/NAC
6	Wooden Rack	3nos	0		3.00	3nos	DO
7	Steel Table	28nos	0	0	28.00	28nos	SRP-97
8	Steel Rack	7nos	0	0	7.00	7nos	SRP-59
9	Chair[S Type]	60nos	0	0	60.00	60nos	SRP-61
10	Chair[Executive]	6nos	1no	0	7.00	7nos	SRP-122
11	Chair[Plastic]	60nos	0	0	60.00	60nos	SRP-122
12	Steel Bench	2nos	0	0	2.00	2nos	SRP-24
13	Air Conditioner	11nos	1no	0	12.00	12nos	SRP-123
14	Fogg Machine	3nos	2no	0	5.00	5nos	SRP-191[1no not functioning due ti non-avalability of Spare Part.
15	TV[LED]	1no	0	0	1.00	1no	SRP-154
16	Fridge	1no	0	0	1.00	1no	SRP-150
17	Door mat	0	1no	0	1.00	1no	SRP-122

Comments

Statement Showing the details of Sanitation Stock Received and Utilized during the year 2014-15

SL NO	ITEM	STOCK AT THE BEGINNING THE YEAR 2014-15	STOCK RECEIVED DURING THE YEAR 2014-15	TOTAL	STOCK ISSUED DURING THE YEAR 2014-15 FOR UTILIZED	BALANCE AT THE END OF THE YEAR	REMARKS/ SRP NO
1	2	3	4	5	6	7	8
1	Bleaching Powder	81bags	450bags	531bags	376bags	155bags	SRP-177
2	Malaria Oil	4000lts	6000lts	10000lts	4800lts	52lts	SRP-34
3	Black Phenyl	2000lts	11000lts	13000lts	6600lts	6400lts	SRP-118
4	Wheel Borrow	59nos	100lts	159nos	74nos	85nos	SRP-116
5	Brush[B]	12nos	0	12nos	7nos	5nos	SRP-133
6	-DO-[S]	220nos	0	220nos	196nos	24nos	SRP-155
7	Belcha	31nos	50nos	81nos	76nos	5nos	SRP-173
8	Kanta Fauda	39nos	0	39nos	24nos	15nos	SRP-187
9	Fauda[B]	35nos	0	35nos	29nos	6nos	SRP-196
10	-DO-[S]	95nos	0	95nos	43nos	52nos	SRP-204
11	Gainti	22nos	0	22nos	4nos	18nos	SRP-205
12	Bamboo Basket	43nos	0	43nos	8nos	35nos	SRP-294
13	Broom	181kg	300kgs	481kgs	481kgs	0	SRP-297

	Sticks						
14	Handle[Fauda]	118nos	0	118nos	0	118nos	SRP-217
15	-DO-[Brush]	41nos	0	41nos	21nos	20nos	SRP-231
16	Sovel	1no	0	1no	1no	-	SRP-241
17	Gum Boot	Nil	30pairs	30pairs	12pairs	18pairs	SRP-248
18	Jery Can	Nil	25nos	25nos	16nos	9nos	SRP-280
19	Wheel	28nos	0	28nos	0	28nos	SRP-261

Statement Showing the details of Electricals Goods Stock Received and Utilized during the year 2014-15

SL NO	ITEM	STOCK AT THE BEGINNING THE YEAR 2014-15	STOCK RECEIVED DURING THE YEAR 2014-15	TOTAL	STOCK ISSUED DURING THE YEAR 2014-15 FOR UTILIZED	BALANCE AT THE END OF THE YEAR	REMARKS/S RP NO
1	2	3	4	5	6	7	8
1	400wt Lamp[S.V]	25nos	125nos	150nos	103nos	47nos	SRP-9
2	400wt Lamp[MH]	48nos	100nos	148nos	79nos	69nos	SRP-21
3	400wt Choke	6nos	100nos	106nos	90nos	16nos	SRP-17
4	250wt [SV] Lamp	4nos	150nos	154nos	148nos	6nos	SRP-193
5	-DO-[MH] Lamp	24nos	150nos	174nos	55nos	119ns	SRP-48
6	250wt Choke	26nos	100nos	126nosnos	126nos	-	SRP-169
7	150wt Lamp	9nos	100nos	109nos	97nos	12nos	SRP-238
8	150wt Choke	-	75nos	75nos	59nos	16nos	SRP-77
9	70wt Lamp	28nos	150nos	178nos	130nos	48nos	SRP-219
10	70wt Chpke	6nos	100nos	106nos	95nos	11nos	SRP-98
11	10mtrs IGN	58mtrs	100mtrs	158mtrs	158myrs	-	SRP-128
12	2mtrs IGN	36mtrs	200mtrs	236mtrs	236mtrs	-	SRP-231
13	42MFD Cap	-	50nos	50nos	50nos	-	SRP-153
14	33MFD Cap	-	-do-	-do	-do-	-	SRP-254
15	20MFD Cap	14nos	50nos	64nos	21nos	43nos	SRP-244
16	10MFD Cap	27nos	0	27nos	15nos	12nos	SRP-241
17	SV Holder[400,250,150]	58nos	150nos	208nos	133nos	75nos	SRP-248
18	70wt Holder	36nos	25nos	61nos	14nos	47NOS	SRP-146
19	1000wt Lamp	22nos	0	22nos	3nos	19nos	SRP-180
20	1000wt Holder	19nos		19nos	2nos	17nos	SRP-185
21	1000wt Fitting	4nos	0	4nos	0	4nos	SRP-175
22	400wt Flod Fitting	2nos	0	2nos	0	2nos	SRP-170
23	250wr Fitting	29nos	75nos	104nos	68nos	36nos	SRP-172
24	250wt Fitting Lamp	-do-	-do-	-do-	-do-	-do-	SRP-141
25	150wt Fitting	-	25nos	25nos	10nos	15nos	SRP-207
26	150wt Fitting Lamp	-	-do-	-do-	-do-	-do-	SRP-210
27	MH/SV Pipe	31nos	150nos	181nos	98nos	83nos	SRP-222
28	MH/SV Clamp	92nos	100nos	192nos	95nos	97nos	SRP-257
29	40wt Tube	64nos	100nos	164nos	164nos	-	SRP-80
30	40wr	44nos	0	44nos	44nos	-	SRP-16

	Polyster						
31	40wt EL Choke	5nos	150nos	155nos	151nos	4nos	SRP-64
32	40wt Copper	14nos	50nos	64nos	13nos	51nos	SRP-26
33	40wt Srater	-	100nos	100nos	60nos	40nos	SRP-41
34	40wt Rotter Holder	-	100nos	100nos	98nos	2nos	SRP-51
35	18X18 CFL Tube	38nos	0	38nos	0	38nos	SRP-55
36	36wt CFL Lamp	30nos	0	30nos	9nos	21nos	SRP-60
37	24wt T/S Tube	49nos	100nos	149nos	46nos	103nos	SRP-66
38	24wt T/S Choke	60nos	0	60nos	16nos	44nos	SRP-71
39	4Pin CFL Holder	20nos	0	20nos	0	20nos	SRP-85
40	2Pin CFL Holder	19nos	0	19nos	0	19nos	SRP-90
41	100wt Bulb	12nos	50nos	62nos	17nos	45nos	SRP-97
42	6MM PVC Alumunium Wire	460mtrs 0		460mtrs	460mtrs	0	SRP-101
43	4mm PVC Alumunium Wire	0	900mtrs	900mtrs	845mtrs	55mtrs	SRP-110
44	2.5mm PVC Alumunium Wire	0	1350mtrs	1350mtrs	1345mtrs	5mtrs	SRP-88
45	6mm Single Wire	0	360mtrs	360mtrs	225mtrs	135mtrs	SRP-104
46	Flexible Wire	356mtrs	0	356mtrs	64mtrs	292mtrs	SRP-129
47	Multi Standard Wire	192mtrs	270mtrs	462mtrs	177mtrs	185mtrs	SRP-78
48	CFL Fitting	50nos	0	50nos	2nos	48nos	SRP-139
49	CFL Fitting Pipe	0	50nos	50nos	0	50nos	SRP-142
50	CFL Fitting Clamp	0	50nos	50nos	0	50nos	SRP-144
51	Nut and Bolt	33kg	0	33kg	9kg	24kg	SRP-149
52	23wt CFL Lamp	0	10nos	10nos	10nos	0	SRP-83
53	PVC Tap[Steel Grip]	70nos	100nos	170nos	60nos	110nos	SRP-133

Statement Showing the details of Vehicles Position during the year 2014-15

SL NO	TYPE OF VEHICLE	REGD NO	REMARKS
1	2	3	4
1	Scorpio Top[M]	OD 23 6776	Running Condition
2	Dead Body Carrier 3200[M]	OR 15M 4430	Running Condition
3	Ambulance[Maruti]	OR 15D 9787	Running Condition
4	Cess Pool	-	Running Condition
5	TATA 407	ORW 2273	Running Condition
6	Auto Tipper	OR 23B 7167	Fully Damaged
7	-do	OR 23B 7169	-do-
8	-do-	OR 23B 7172	-do-
9	-do-	OR 23B 7168	-do-

10	Tempo	OR 23 6398	Running Condition
11	JCB-3DX	OR 23A 9725	Running Condition
12	Ladder	OR 155-7099	Running Condition
13	Road Roller	-	Fully Damaged
14	Tractor HMT	OR 15D 4820	Running Condition
15	-do	New	Running Condition
16	-do-	OR 23C 5838	Running Condition
17	-do-	OR 23D 2838	Running Condition
18	-DO-	OR 23A 5591	Running Condition
19	Rajdoot [Moter Cycle]	OR 15B 9485	Fully Damaged

PARA NO.6.1-Sub-Non conduct of Physical verification of stores by the competent authority. [POM P-123]

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be proper investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

During checking different stock register under this municipality for the period covered under audit ,It was observed that the above quoted rules were not followed by the municipality .Hence the local authority is requested to clarified to audit why the said rules and regulations have not been followed by the municipality..In response to audit objection statement in this score, the local authority replied that " the point suggested by audit has been noted for future guidance"

Hence the local authority is suggested to follow the above rules strictly in the forth coming financial year and compliance reported.

PARA: 7 INVESTMENT

Brajarajnagar Municipality. Jharsuguda - 2014-2015

Sno	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	631775.90	0.00	631775.90	0.00	31-03-2015	631775.90	31-03-2015	631775.90	0.00	Investment Ledger not produced to Audit for verification.The above figures taken from A.R.No-45980/AR/214-15-Jharsuguda .
	GRAND TOTAL	631775.90	0.00	631775.90	0.00		631775.90		631775.90	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Details of CB on Investment as on dt-31.03.2015[As per previous Audit report]

As required under Rule 148 of OM Rules 1953 the Investment register for the financial year 2014-15 has not been maintained and produced before audit by the Brajarajnagar Municipality.However from the previous audit report the following Investment were found as on dt.01.04.2014.The details are furnished below

SL NO	NAME OF THE INVESTMENT	AMOUNT	NATURE OF INVESTMENT
1	2	3	4
1	Share Capital in Bargarh Co-operative Mills entrance fees Rs10.00 in M.R.No-1909/dt.25.01.1966	4990.00	10 nos of share certificates Regt.No-56829 to 57327
2	45% Odisha Govt. Loan Bond Investment during the year 1971	3000.00	3 nos of Regd No-CA 001229 to CA 001231
3	5.5% Odisha Govt Loan Bond Investments	5000.00	50 nos CA 033613 to CA 033662
4	Postal Time deposit A/C No-50020 at Brajarajnagar Post Office.	50000.00	Duration=10 years Date of Opening=04.10.1982 Date of Maturity=30.03.1990
5	Fixed deposits for opening of Girls High School	10000.00	TDR Regd No-997040 at SBI Brajarajnagar of Opening=04.10.1982 Date of Maturity =13.10.1992 Maturity Value=26885.00
6	Postal A/C No-951465 at Brajarajnagar Post Office	500000.00	Date of Opening =29.03.1990 for Small Saving
7	Postal Saving Account No-947545 at Brajarajnagar Post Office fpr Security Deposits for Medical Aid Centre	13347.20	Principal=10000.00 Interest =3347.20
8	Fixed Deposits for Opening of Lamtibahal Kata	10000.00	TDR Regd No-2991423 at SBI Brajarajnagar Date of Opening =21.11.1987 Date of Maturity=21.11.1997

			Maturity Value=
	TOTAL	596337.20	

As per previous audit report, besides the above investment there are 3 nos of other deposit accounts either in SB/Current account in the Nationalized Banks which comes under Investment in accordance with the Rule 85 of the OM Rules 1953. The Position of the said deposits account is furnished below.

SL NO	NAME OF THE INVESTMENT	AMOUNT	NATURE OF INVESTMENT
1	2	3	4
1	Water Supply Account	2448.70	Not Mentioned in the Previous A.R
2	Fixed Deposits	20000.00	2 nos @ 10000.00 each
3	Loan Bond at Bargarh Co-Operative Share	12990.00	Not Mentioned in the Previous A.R
	TOTAL	35438.70	
	GRAND TOTAL	631775.90	

PARA NO.7.1- Non-Production/maintenance of Investment Register[POM P-71]

As per Rule 148 of the Odisha Municipal Rules, 1953 a register of Government and other securities held by the municipality should be maintained. The total amount of the securities in custody of A.G (0) should be verified along with custody of the Chairman himself. The local authority was asked through POM to produced the investment register and details of investment for the financial year 2014-15. In response to POM the local authority failed to produce the same and replied that "there are no such investment during the year 2014-15.

But as per the previous audit report a total amount of Rs.631775.90 [Rs.596337.20+35438.70] has been shown invested by the municipality in different organisations. Hence the local authority is instructed to find out the above invested receipts and investment register and produce to next audit for verification.

PARA 7.2-Irregular retention of Grant fund in fixed deposit.

No case of irregular retention of grant fund in fixed deposit by the municipality has been noticed during the financial year 2014-15.

PARA: 8 ADVANCE

Brajarajnagar Municipality, Jharsuguda - 2014-2015

S/no	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	Accountant Cash Book	3778682.00	607229.00	4385911.00	726829.05	31-03-2015	3659082.00	31-03-2015	3659082.00	0.00	
2	01-04-2014	MP/MLA LAD AND AWC Cash Book	570000.00	0.00	570000.00	200000.05	31-03-2015	370000.05	31-03-2015	370000.00	0.00	
3	01-04-2014	BRGF[SUDA] Cash Book	30000.00	0.00	30000.00	30000.00	31-03-2015	0.00	31-03-2015	0.00	0.00	
4	01-04-2014	General Election [ULB]	350000.00	0.00	350000.00	350000.05	31-03-2015	0.00	31-03-2015	0.00	0.00	
5	01-04-2014	SJSRY Cash Book	190000.00	20000.00	210000.00	40000.00	31-03-2015	170000.05	31-03-2015	170000.00	0.00	
6	01-04-2014	13th FCA Cash Book	200000.00	0.00	200000.00	0.00	31-03-2015	200000.05	31-03-2015	200000.00	0.00	
7	01-04-2014	IHSDP Cash Book	169264.00	0.00	169264.00	0.00	31-03-2015	169264.05	31-03-2015	169264.00	0.00	
	GRAND TOTAL		5287946.00	627229.00	5915175.00	1346829.00		4568346.00		4568346.00	0.00	

Comments :

PARA NO.8.1-Details of Advance outstanding , paid and adjusted [POM P-48]

The local authority was asked through POM to produce the details of advance outstanding , paid and adjusted figures during the financial year 2014-15 in the prescribed format and reason for non-adjustment [if any] of outstanding advances. In response to POM the local authority failed to produced the same and replied that the same will be produced to next audit for verification.Hence the local authority was advised to maintained the same and produced to next audit for verification.

Due to non availability of Register of outstanding advance and advance ledger the figures have been derived from the previous audit report and different current cash books for the year 2014-15.

Details of the total advance outstanding as on Dt.31.03.2015

Sl No	Name and Designation of the advance holder	Voucher No/Date	Amount of Advance outstanding for more than one year	Amount of Advance outstanding for Less than one year	Purpose of Advance	Name of the officer sanctioning the advance
1	2	3	4	5	6	7
	2014-2015					
1	Willer Harpal D river	142/26.5.14[Acct Cash Book]	-	Rs.3000.00	Repair of Tractor	Sri Suresh Chandra Mohanty EO
2	Kailash chandra Patel Driver	455/10.9.14[Acct Cash Book]	-	Rs.15000.00	Celebration of Viswakarma Puja	-do-

3	Binod Nanda Helper	458/10.9.14[Acct Cash Book]	-	Rs.15000.00	Repair of Auto Tipper	-do-
4	Pankaj Ku Naik Helper	579/21.10.14[Acct Cash Book]	-	Rs.15000.00	Repair of Tempo	-do-
5	Kamaraju Maharana Driver	851/2.1.15[Acct Cash Book]	-	Rs.4000.00	Repar of New Tractor and Mobil change	Sri Dillip Ku Patel EO
6	Pramod Ku Patel JE	915/22.1.15[Acct Cash Book]	-	Rs.15000.00	Celebration of Republic day	-do-
8	Tulsidas Patra TS	929/3.2.15[Acct Cash Book]	-	Rs.20000.00	Organising the Bhima Bhoi Samarthya Sibira	-do-
7	Srikanta Pradhan Driver	946/9.2.15[Acct Cash Book]	-	Rs.10000.00	2nd Servicing and mirror of vehicle	-do-
8	Minku Mirdha Mali	1003/23.2.15[Acct Cash Book]	-	Rs.2000.00	Purchase of Material	-do-
9	Siba Shankar Samal VI	1009/3.3.15[Acct Cash Book]	-	Rs.20000.00	Welding and grossing for 8nos of Tractors	-do-
10	Dillip Patra Driver	1079/13.3.15[Acct Cash Book]	-	Rs.10000.00	2nd servicing of JCB	-do-
11	Siba Shankar Samal VI	1084/18.3.15[Acct Cash Book]	-	Rs.45000.00	Repairing of Vehicle	-do-
12	-do-	1085/21.3.15[Acct Cash Book]	-	Rs.30000.00	Opening of Jalachatra for 2015	-do-
13	-do-	1092/25.3.15[Acct Cash Book]	-	Rs.36900.00	Deposit of road tax and permit tax of vehicles	-do-
		Total		Rs.240900.00		
	2013-2014					
1	Saila Pradhan, HSDP beneficiary	4/06.07.13[IHS DP Cash Book]	Rs 28194.00	-	One dwelling unit under Nuadihi slum	Sri Suresh Chandra Mohanty, E.O.
2	Champa Gardia, -do-	08/02.08.13[do]	Rs16658.00	-	-do- at Remta Slum	-do-
3	Alekha Sahu, Helper	419/24.07.13[Acct Cash Book]	Rs 2000.00	-	Repair of Auto Tipper	-do-
4	Sanjib Patel, Jr. Asst.	440/25.07.13[Acct Cash Book]	Rs 5000.00	-	Purchase of NFBS board	-do-
5	Sabita Panda, CO	599/07.09.13[Acct Cash Book]	Rs 6000.00	-	Census training programme	-do-
6	Minku Mirdha, Mali	705/09.10.13[Acct Cash Book]	Rs 600.00	-	Purchase of cow-dung for flower garden	-do-
7	Pramod Kumar Patel, JE	837/21.12.13[Acct Cash Book]	Rs 12000.00	-	Jharsuguda Utshav Dulduli	-do-
8	Sabita Panda, CO	866/08.01.14[Acct Cash Book]	Rs 15000.00	-	Prativa Anweshan Governor Trophy 2013	-do-
9	Basanti Pradhan, CO	956/25.02.14[Acct Cash Book]	Rs10000.00	-	Arrangement of furniture and xerox of MPR	-do-
		Total	Rs.95452.00			
	2012-2013					
1	Siba Shankar Samal, VI	80/11.04.12[Acct Cash Book]	Rs1000.00	-	Not mentioned in the AR	Sri Pradeep Ku Mohanty EO
2	-do-	455/13.07.12[Acct Cash Book]	Rs1500.00	-	-do-	-do-
3	Bhaskar Das, Peon	248/22.05.12[Acct Cash Book]	Rs10000.00	-	-do-	-do-

4	Staff of Municipality	837/12.10.12[Acct Cash Book]	Rs600000.00	-	-do-	-do-
5	-do-	838/12.10.12[Acct Cash Book]	Rs412215.00	-	-do-	-do-
6	-do-	839/12.10.12[Acct Cash Book]	Rs165000.00	-	-do-	-do-
7	Ariamerit Engineering LTD	913/31.10.12[Acct Cash Book]	Rs492180.00	-	-do-	-do-
8	Aruna Kumbhar, Sweeper	724/27.09.12[Acct Cash Book]	Rs10500.00	-	-do-	-do-
9	Jogesh Sa, Helper	1354/08.02.13[Acct Cash Book]	Rs4000.00	-	-do-	Sri S.M.Pattanaik ME I/C EO
10	Rudra Prasad Naik, Driver	1497/23.03.13[Acct Cash Book]	Rs10000.00	-	-do-	Sri Suresh Chandra Mohanty EO
11	Saila Pradhan, HSDP Beneficiary	08/21.12.12[HSDP Cash Book]	Rs40752.00	-	-do-	Sri S.M.Pattanaik EO
12	-do-	13/20.02.13[do]	Rs21454.00	-	-do-	Sri Suresh Chandra Mohanty EO
13	Racu Chandra Seth, [do]	09/31.12.12[do]	Rs30861.00	-	-do-	Sri S.M Pattanaik ME I/C EO
14	-do-	11/29.01.13[do]	Rs9891.00	-	-do-	-do-
15	-do-	12/20.02.13[do]	Rs21454.00	-	-do-	Sri Suresh Chandra Mohanty EO
16	Jharana Kumar, JE	11/01.05.12[13th FCA Cash Book]	Rs100000.00	-	AWC Building at WN-1	Sri Pradeep Ku Mohanty EO
17	-do-	12/01.05.12[do]	Rs100000.00	-	-do- at Mangal Bazar Pada	-do-
18	-do-	43/16.10.12[MLAD/MLA LAD Cash Book]	Rs120000.00	-	AWC Building	-do-
19	-do-	63/04.01.13[do]	Rs150000.00	-	-do- at WN-4	Sri S.M.Pattanaik ME I/C EO
20	Pramod Ku Patel, JE	57/21.12.12[do]	Rs100000.00	-	-do- at WN-14	-do-
21	-do-	6/19.05.12[SJSRY Cash Book]	Rs150000.00	-	Not mentioned in the AR	Sri Pradeep Ku Mohanty EO
22	Jayanti Naik, CO	26/01.10.12[do]	Rs20000.00	-	-do-	-do-
		Total	Rs.2570807.00			
	Up to 2011-2012					
	Details of Advance outstanding up to 2011-2012 could not be furnished due to non-maintenance of Advance and outstanding advance ledger by the municipality and non		Rs1661187.00			

	availability of data in the previous AR NO-45980/AR/2014-2015 of Jharsuguda					
	GRAND TOTAL		Rs.4568346.00			

Year Wise break-up of outstanding Advances

Year	Amount of outstanding Advance
Upto 2011-2012	Rs.1661187.00
2012-2013	Rs.2570807.00
2013-2014	Rs.95452.00
2014-2015	Rs.240900.00
Total	Rs.4568346.00

Statement showing the details of advance adjusted during the year under audit which was paid during the years prior to year under audit.

Sl no	Name and designation of advance Holder	Voucher No/Date of Payment of Advance	Amount of Advance Paid	Voucher No/ Date of Adjustment of Advance	Amount of Advance Adjusted
1	2	3	4	5	6
1	Basanta Ku Singh Driver	939/7.2.14[Acct Cash Book]	Rs.10000.00	171/5.6.14[Acct Cash Book]	Rs.10000.00
2	Nirakar Sahu Driver	940/17.2014[Acct Cash Book]	Rs.8000.00	227/25.6.14[Acct Cash Book]	Rs8000.00
3	Binod Nanda Helper	942/17.2.14[Acct Cash Book]	Rs.7000.00	261/19.7.14[Acct Cash Book]	Rs.7000.00
4	Siba Shankar Samal VI	1069/25.3.14[Acct Cash Book]	Rs.35000.00	294/24.7.14[Acct Cash Book]	Rs35000.00
5	-do-	765/20.9.11[Acct Cash Book]	Rs.45000.00	1083/18.3.15[Acct Cash Book]	Rs.45000.00
6	Kadambini Jena Sr Asst	891/25.1.14[Acct Cash Book]	Rs.15000.00	320/1.8.14[Acct Cash Book]	Rs.15000.00
7	Aliva Tandi CO	1091/31.3.14[Acct Cash Book]	Rs.35000.00	374/13.8.14[Acct Cash Book]	Rs.35000.00
8	Siba Shankar Samal VI	598/7.9.13[Acct Cash Book]	Rs.15000.00	456/10.9.14[Acct Cash Book]	Rs.15000.00
9	-do-	938/17.214[Acct Cash Book]	Rs.9000.00	712/14.11.14[Acct Cash Book]	Rs.9000.00
10	Alekha Sahu Helper	1008/18.3.14[Acct Cash Book]	Rs.7000.00	767/8.12.14[Acct Cash Book]	Rs.7000.00
11	Srikanta Pradhan Driver	797/30.11.13[Acct Cash Book]	Rs.5000.00	782/8.12.14[Acct Cash Book]	Rs5000.00
12	Kamaraju Maharana Driver	941/17.2.14[Acct Cash Book]	Rs.12000.00	816/17.12.14[Acct Cash Book]	Rs.12000.00
13	Siba Shankar Samal VI	1087/28.3.14[Acct Cash Book]	Rs.30000.00	814/17.12.14[Acct Cash Book]	Rs.30000.00
14	K.M.Patel Light Man	21/4.5.13[Acct Cash Book]	Rs.3000.00	ARP Page 83 of Salary Register 2014-15	Rs.3000.00
15	-do-	728/24.10.13[Acct Cash Book]	Rs.2500.00	-do-	Rs2500.00
16	Pramod Ku Patel JE	40/16.10.12[MP/ MLA LAD AND AWC Cash Book]	Rs.200000.00	100/8.12.14[MP/ MLA LAD Cash Book]	Rs.200000.00
17	Pradeep Singh CP	20/24.2.14(BRGF SUDA)Cash Book)	Rs30000.00	13/31.7.14(BRGF SUDA)Cash Book)	Rs.30000.00
17	Santosh Ku Puroh	1/18.11.13[GEN	Rs350000.00	5/7.5.14[GEN	Rs.350000.00

	it TD	ELECTION ULB Cash Book]		ELECTION ULB Cash Book]	
18	Sabita Panda CO	47/24.1.14[SJSR Y Cash Book]	Rs.20000.00	10/3.6.14[SJSRY Cash Book]	Rs.20000.00
		Total	Rs.838500.00		Rs838500.00

PARA NO.8.2-Non Maintenance of Advance and Outstanding advance ledger.[POM P-49]

As per Rule 136 to 140 of Odisha Municipal Rules 1953 an Advance ledger is to be maintained in each ULB recording person wise separate accounts of such advances .Advances shall be regularly and promptly adjusted and any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quarterly and signed by the EO and thus an Outstanding advance ledger is to be maintained on quarterly basis. On issue of POM for production of the same ,the local authority replied that the municipality has not maintained the same since long. The same will be maintained from the forthcoming financial year i.e 2015-16 and will be produced to next audit for verification .Hence the local authority is advised to take sincere and immediate steps for maintenance of the same and produced to next audit for verification.

PARA NO.8.3-Huge amount of advance outstanding till the end of the financial year 2014-15 .[POM P-93 to 94]

On working out of the paid and adjusted figure of advance for the period covered under audit wrt Accountant cash book and previous A/R No-45980/AR/2014-15 Jharsuguda, it was noticed that a huge amount of **Rs 4568346.00** was outstanding till the end of the financial year 2014-15.Out of the said amount Rs.2907159.00 was outstanding for the year 2012-13 to 2014-15 and the details of the remaining amount of Rs.1661187.00 could not be traced out due to non-availability of the Outstanding Advance Ledger and non reflection of the same in cash books .

Hence the local authority is requested to take immediate and drastic steps towards adjustment of the said huge amount of outstanding advances and to trace the details of the said unclassified outstanding advances .The local authority is also requested to clarify to audit regarding the following points :

i.Whether he is agree with the figures of outstanding advance or not :

ii.Who is responsible for such huge amount of outstanding advances ;

iii.What steps have been and are being taken in this context .

In response to objection statement the Local authority replied that“Steps are being taken to adjust the same from the persons concerned“;Hence the local authority is advised to take immediate and drastic steps for adjustment of the huge amount of outstanding advances in the forth coming financial year and compliance reported.

PARA NO-8.4-Advance Outstanding for more than one year[POM P-85 TO 86]

During working out of the figures of the Advance Paid and Adjusted in different cash books of the Municipality wrt previous AR No 45980/AR/2014-15 ,Jharsuguda it was observed that a total sum of **Rs.810952.00** was shown outstanding relating to the year 2013-14.Rs.122000.00 was already adjusted during the year 2013-14 but not shown adjustment in the last audit . In the current audit the said amount was shown adjustment Out of outstanding advance relating to the year 2013-14 an amount of Rs.593500.00 has been adjusted during the year 2014-15, leaving a balance outstanding of Rs.95452.00 in contravention to the G.O.No 2221/F/08.03.2002 and G.O.No 15179/DLFA/28.09.13 .In the aforesaid order it has been specified that in case of advance outstanding for more than one year or advance irrecoverable both the sanctioning authority and the advance holder will be equally responsible and surcharge action to that effect is to be taken against them accordingly .The details of advances outstanding for more than one year i.e 2013-14 are furnished in the above table of “Details of Advance Outstanding as on dt.31.03.2015.

The local authority was asked through POM to clarify to audit about the non-adjustment of outstanding advances for more than one year.In response to POM the local authority furnished no reply about the said matter but only submitted a copy list of adjustment. But the figures of the copy does not match with the figures of advance outstanding for the year 2013-14 and therefore not acceptable to audit Hence the outstanding advances relating to the financial year 2013-14 amounting to **Rs.95452.00** is suggested for recovery from the advance holders and the sanctioning authorities as per above mentioned Govt order.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Minku Mirdha ,Mali	Mali	Brajarajnagar Municipality Brajarajnagar Dist-Jharsuguda	300.00
2	Alekha Sahu, Helper	Helper	Brajarajnagar Municipality Brajarajnagar Dist-Jharsuguda	1000.00
3	Sanjib Patel ,JA	JA	Brajarajnagar Municipality Brajarajnagar Dist-Jharsuguda	2500.00
4	Pramod Ku Patel JE	JE	Brajarajnagar Municipality Brajarajnagar	6000.00

			Dist-Jharsuguda	
5	Basanti Pradhan CO	CO	Brajarajnagar Municipality Brajarajnagar Dist-Jharsuguda	5000.00
6	Sabita Panda CO	CO	Brajarajnagar Municipality Brajarajnagar Dist-Jharsuguda	10500.00
7	Suresh Chandra Mohanty Ex EO	Ex EO Brajaraj Nagar Municipality	Now EO Vyasaganagar Municipality Jajpur RoadKalinga Nagar Dist-Jajpur	70152.00

PARA: 9 GRANTS

Brajarajnagar Municipality. Jharsuguda - 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	1636999.00	6173000.00	7809999.00	4086795.00	31-03-2015	3723204.00	DEVOLUTION FUND GRANT
2	01-04-2014	24598731.00	17261000.00	41859731.00	10666828.00	31-03-2015	31192903.00	13TH FCA GRANT
3	01-04-2014	-922102.00	0.00	-922102.00	395451.00	31-03-2015	-1317553.00	FDR GRANT
4	01-04-2014	-5361876.00	21625800.00	16263924.00	14501900.00	31-03-2015	1762024.00	PENSION GRANT
5	01-04-2014	1300992.00	230000.00	1530992.00	661000.00	31-03-2015	869992.00	SJSRY GRANT
6	01-04-2014	18425616.00	3705445.00	22131061.00	10016919.00	31-03-2015	12114142.00	RD GRANT GRANT-RS.2666000.00 MACHING CONT-RS.1039445.00=RS.3705445.00
7	01-04-2014	3915836.00	3000000.00	6915836.00	3991598.00	31-03-2015	2924238.00	ROAD AND BRIDGES GRANT
8	01-04-2014	-9456462.00	0.00	-9456462.00	1702660.00	31-03-2015	-11159122.00	IHSDP GRANT
9	01-04-2014	2626594.31	9093430.00	11720024.31	10548601.00	31-03-2015	1171423.31	MP/MLA LAD/WODC/AWC/SPF/PDF GRANT
10	01-04-2014	6909561.00	11579353.00	18488914.00	13968437.00	31-03-2015	4520477.00	BRGF GRANT
11	01-04-2014	-5074107.00	0.00	-5074107.00	0.00	31-03-2015	-5074107.00	12TH FCA GRANT
12	01-04-2014	15574471.00	0.00	15574471.00	5013158.00	31-03-2015	10561313.00	C.C.ROAD/UAC GRANT
13	01-04-2014	16068.00	0.00	16068.00	46813.00	31-03-2015	-30745.00	GEN ULB ELECTION
14	01-04-2014	33936848.00	65907000.00	99843848.00	62599483.00	31-03-2015	37244365.00	OCTROI COMPENSATION GRANT
15	01-04-2014	-190489.00	75000.00	-115489.00	435925.00	31-03-2015	-551414.00	BRGF [SUDA] GRANT
16	01-04-2014	5507700.00	0.00	5507700.00	0.00	31-03-2015	5507700.00	UNCLASSIFIED GRANT
17	01-04-2014	3199000.00	0.00	3199000.00	0.00	31-03-2015	3199000.00	PERFORMANCE BASED INCENTIVE GRANT
18	01-04-2014	3633000.00	3206000.00	6839000.00	0.00	31-03-2015	6839000.00	MV TAX GRANT
19	01-04-2014	865000.00	1000000.00	1865000.00	1558857.00	31-03-2015	306143.00	PENSION OF LFS/NON LFS GRANT
20	01-04-2014	1100000.00	0.00	1100000.00	0.00	31-03-2015	1100000.00	DIST INOVATION FUND GRANT
21	01-04-2014	782000.00	600000.00	1382000.00	0.00	31-03-2015	1382000.00	NON-RESIDENTIAL BUILDING GRANT
22	01-04-2014	0.00	242500.00	242500.00	147000.00	31-03-2015	95500.00	PHOTO BIO-MATRIC GRANT
23	01-04-2014	0.00	12911.00	12911.00	0.00	31-03-2015	12911.00	FLOOD ASSISTANCE FREE KITCHEN
	GRAND TOTAL	103023380.31	143711439.00	246734819.31	140341425.00		106393394.31	

Comments :

Statement Showing the details of Govt Grants received and Utilized on the accounts of Brajraj Nagar Municipality during the financial year 2014-2015.

SL NO	HEAD OF ACCOUNT	G.O NO /LETTER NO /BD NO/DAT E	OPENIN G BALANC E AS ON DT.01.04 .2014	RECEIPTS DURING THE YEAR 2014-15		TOTAL	EXPENDITURE DURING THE YEAR 2014-15		CLOSIN G BALANC E AS ON DT.31.3. 2015	REMAR KS
				GOVT G RANT	MACHIN G CONT		GOVT GRANT	MATCHI NG CONT		
1	2	3	4	5	6	7	8	9	10	11
I	DEVOLU TION FUND									

1	UP TO 2013-14	-	1636999.00	-	-	1636999.00	1636999.00	-	-	
2		22526/HUD/11.11.14	-	6173000.00	-	6173000.00	2449796.00	-	3723204.00	
	TOTAL	-	1636999.00	6173000.00	-	7809999.00	4086795.00	-	3723204.00	
II	13TH FCA									
1	UP TO 2013-14	-	2459873.00	-	-	2459873.00	1066682.00	-	1393190.00	
2		7336/HUD/04.03.15	-	4198000.00	-	4198000.00	-	-	4198000.00	
3		14910/HUD/25.07.14	-	5975000.00	-	5975000.00	-	-	5975000.00	
4		6908/HUD/28.02.15	-	7088000.00	-	7088000.00	-	-	7088000.00	
	TOTAL		2459873.00	1726100.00	-	4185973.00	1066682.00	-	3119290.00	
III	FDR FUND									
1	UP TO 2013-14		-922102.00	-	-	-922102.00	395451.00	-	-131755.00	
	TOTAL		-922102.00	-	-	-922102.00	395451.00	-	-131755.00	
IV	PENSION FUND									
1	UP TO 2013-14		-536187.00	-	-	-536187.00	-	-	-536187.00	
2	2014-15	ONLINE TRANSFER	-	2162580.00	-	2162580.00	1450190.00	-	7123900.00	
	TOTAL		-536187.00	2162580.00	-	1626392.00	1450190.00	-	1762024.00	
V	SJSRY FUND									
1	UP TO 2013-14		1300992.00	-	-	1300992.00	661000.00	-	639992.00	
2		133/22.10.14	-	230000.00	-	230000.00	-	-	230000.00	
	TOTAL		1300992.00	230000.00	-	1530992.00	661000.00	-	869992.00	
VI	RD GRANT									
1	UP TO 2013-14		1842561.00	-	-	1842561.00	1001691.00	-	8408697.00	
2		136/HUD/01.01.15	-	590000.00	-	590000.00	-	-	590000.00	
3		139/HUD/01.01.15	-	441000.00	-	441000.00	-	-	441000.00	
4		142/HUD/01.01.15	-	1635000.00	-	1635000.00	-	-	1635000.00	
5		MATCHING CONT.(1/9TH OF GOVT.	-	-	1039445.00	1039445.00	-	-	1039445.00	DIVERSION FROM OCTROI COMPE

		GRANT)								NSATIO N GRANT
	TOTAL		1842561 6.00	2666000 .00	1039445 .00	2213061 .00	1001691 9.00	-	1211414 2.00	
VII	ROAD AND BRIDGE S									
1	UP TO 2013-14		3915836 .00	-	-	3915836 .00	3915836 .00	-	-	
2		4746/HU D/12.02. 15	-	3000000 .00	-	3000000 .00	75762.0 0	-	2924238 .00	
	TOTAL		3915836 .00	3000000 .00	-	6915836 .00	3991598 .00	-	2924238 .00	
VIII	IHSDP									
1	UP TO 2012-13		-945646 2.00	-	-	-945646 2.00	1702660 .00	-	-111591 22.00	
	TOTAL		-945646 2.00	-	-	-945646 2.00	1702660 .00	-	-111591 11.00	
IX	MP/MLA LAD/WO DC/SPF/ PDF									
1	UP TO 2013-14		2626594 .31	-	-	2626594 .31	2626594 .00	-	0.31	
2	2014-15		-	9093430 .00	-	9093430 .00	7922007 .00	-	1171423 .00	
	TOTAL		2626594 .31	9093430 .00	-	1172002 4.31	1054860 1.00	-	1171423 .31	
X	12TH FC A									
1	2013-14		-507410 7.00	-	-	-507410 7.00	-	-	-507410 7.00	
	TOTAL		-507410 7.00	-	-	-507410 7.00	-	-	-507410 7.00	
XI	BRGF									
1	UP TO 2013-14		6909561 .00	-	-	6909561 .00	6909561 .00	-	-	
2		295/03.0 2.15	-	1157935 3.00	-	1157935 3.00	7058876 .00	-	4520477 .00	
	TOTAL		6909561 .00	1157935 3.00	-	1848891 4.00	1396843 7.00	-	4520477 .00	
XII	CC ROAD/U AC									
1	UP TO 2013-14		1557447 1.00	-	-	1557447 1.00	-	-	1557447 1.00	
2	2014-15		-	-	-	-	5013158 .00	-	-501315 8.00	
	TOTAL		1557447 1.00	-	-	1557447 1.00	5013158 .00	-	1056131 3.00	
XIII	GENER AL ULB ELEC.									
1	UP TO 2013-14		16068.0 0	-	-	16068.0 0	-	-	16068.0 0	
2	2014-15		-	-	-	-	46813.0 0	-	-46813.0 0	
	TOTAL		16068.0 0	-	-	16068.0 0	46813.0 0	-	-30745.0 0	

XIV	OCTROI COMPE NSATIO N GRANT									
1	UP TO 2013-14		3393684 8.00	-	-	3393684 8.00	3393684 8.00	-	-	
2		9296/HU D/02.05. 14	-	1490200 0.00	-	1490200 0.00	1490200 0.00	-	-	
3		14496/H UD/19.0 7.14	-	1490200 0.00	-	1490200 0.00	1376063 5.00	-	1141365 .00	
4		19504/H UD/29.0 9.14	-	1490200 0.00	-	1490200 0.00	-	-	1490200 0.00	
5		2011/HU D/01.01. 15	-	1490200 0.00	-	1490200 0.00	-	-	1490200 0.00	
6		4349/HU D/10.02. 15	-	6299000 .00	-	6299000 .00	-	-	6299000 .00	
	TOTAL		3393684 8.00	6590700 0.00	-	9984384 8.00	6259948 3.00	-	3724436 5.00	
XV	BRGF(S UDA)(R S 522784. 00)									
1	UP TO 2013-14		-190489. 00	-	-	-190489. 00	-	-	-190489. 00	
2		508341/ 02.08.14	-	75000.0 0	-	75000.0 0	435925. 00	-	-360925. 00	
	TOTAL		-190489. 00	75000.0 0	-	-115489. 00	435925. 00	-	-551414. 00	
XVI	UNCLAS SIFIED GRANT									
1	2013-14		5507700 .00	-	-	5507700 .00	-	-	5507700 .00	
	TOTAL		5507700 .00	-	-	5507700 .00	-	-	5507700 .00	
XVII	PERFO RMANC E BASED INCENTI VE									
1	2013-14		3199000 .00	-	-	3199000 .00	-	-	3199000 .00	
	TOTAL		3199000 .00	-	-	3199000 .00	-	-	3199000 .00	
XVIII	M.V.TAX GRANT									
1	2013-14		3633000 .00	-	-	3633000 .00	-	-	3633000 .00	
2		19595/H UD/29.0 9.14	-	1603000 .00	-	1603000 .00	-	-	1603000 .00	
3		3824/HU D/06.02. 15	-	1603000 .00	-	1603000 .00	-	-	1603000 .00	
	TOTAL		3633000 .00	3206000 .00	-	6839000 .00	-	-	6839000 .00	

XIX	PENSION OF LFS AND NON-LFS									
1	2013-14		865000.00	-	-	865000.00	865000.00	-	-	
2		ONLINE TRANSFER 4/14	-	100000.00	-	100000.00	100000.00	-	-	
3		5/14	-	900000.00	-	900000.00	593857.00	-	306143.00	
	TOTAL		865000.00	1000000.00	-	1865000.00	1558857.00	-	306143.00	
XX	DIST. INNOVATION FUND									
1	2013-14		1100000.00	-	-	1100000.00	-	-	1100000.00	
	TOTAL		1100000.00	-	-	1100000.00	-	-	1100000.00	
XXI	NON-RESIDENTIAL BUILDING									
1	2013-14		782000.00	-	-	782000.00	-	-	782000.00	
2		ONLINE TRANSFER 1/15	-	600000.00	-	600000.00	-	-	600000.00	
	TOTAL		782000.00	600000.00	-	1382000.00	-	-	1382000.00	
XXII	PHOTO-BIOMETRIC GRANT									
1		616335/11.08.14	-	166400.00	-	166400.00	147000.00	-	19400.00	
2		616362/24.12.14	-	76100.00	-	76100.00	-	-	76100.00	
	TOTAL		-	242500.00	-	242500.00	147000.00	-	95500.00	
XXIII	FLOOD ASSISTANCE FREE KITCHEN									
1		567345/20.03.15	-	12911.00	-	12911.00	-	-	12911.00	
	TOTAL		-	12911.00	-	12911.00	-	-	12911.00	
	GRAND TOTAL		103023380.31	142671994.00	1039445.00	246734819.31	140341425.00	-	106393394.31	

PARA NO.9.1 LOW LEVEL OF UTILIZATION OF GRANTS:-[POM P-125]

Rule 171(3)(1) of OGFR Vol-I, provides that the 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 Govt., or it has to be taken into accounts in subsequent year's grant with prior approval of the sanctioning authority. On going through the previous year audit report, it is noticed that on Ist. April '2014, a huge amount of unspent balances of Rs.103023380.31 was lying with this

Municipality under various schemes for years together. Fresh grants were also released without verifying the unspent position of earlier grants. From the above table, it may be seen that the expenditure incurred was only Rs.140341425.00 while total fund available was Rs.246734819.31, the percentage of utilization of the grants in Municipality is very low in comparison to the total grants available for utilization under different developmental schemes.

The overall utilization of grants of this ULB for the year 2014-15 is **56.88%** only. This indicates that the Govt. money released to this Municipality for developmental works is not being utilized for the intended purposes in time. The delay in implementation of developmental programme hinders the very purpose of the schemes.

The local authority was asked through POM to clarify to audit why such a huge amount of grants has been remaining un-utilized and what steps have been and are being taken in this respect. In response POM the local authority replied "the non-utilization of grants is because of late receipt of fund from Govt. and procedural formalities before execution of works";

It was realized that the less utilization of funds was mainly due to non adherence to budget estimates, inadequate monitoring and planning etc. Hence sincere and adequate steps may be taken to utilize the same with approval of the sanctioning authority and proper planning and monitoring may be made for the same and compliance reported to audit.

PARA NO-9.2-Non production of fresh Sanction orders for expenditure of unspent grants of Previous year.POM P-128]

During verification of utilization of grants It was noticed that a total amount Rs.140341425.00 was spent during the financial year 2014-15. Out of which Rs.62486933.00 was spent from the grants of 2014-15. Remaining Rs.77854492.00 was incurred as expenditure out of the un-spent balances of previous year grants. But for the expenditure of the same no fresh sanction orders have been obtained from the competent authority.

The local authority was asked through POM why fresh sanction orders has not been obtained from the competent authority before utilization of the same. In response to POM the local authority replied that the guide lines in support of such objection has not been received from the Govt. and further the same has been noted for future guidance. Hence the local authority is advised to obtain fresh sanction orders from the competent authority before utilization of previous year grants in the forth coming financial years.

PARA-9.3: INADMISSIBLE DIVERSION OF FUND CHARGED TO OCTROI COMPENSATION GRANT :- (POM):-

1. As per Lr. No. 8197/HUD. Dt. 25.2.13, Lr. No.8194/HUD Dt. 25.2.13, 19698/HUD DT. 12.6.13, 27134/HUD DT. 31.8.13, Compensation and Assignment to local bodies will be charges towards

- a. Payment of salary to Municipal Employees employed on regular basis as per the stipulation in vogue except those employed, with authority.
- b. The O.C. grant shall not be utilised for payment of enhanced salary of 6th. Pay commission to the staff of ULBs.

2. As per Lr. No. 4408/HUD Dt. 19.02.2014, the outstanding energy charges if any should be cleared on priority basis out of this grant.

3. In Lr. No.5004/HUD Dt. 28.2.2009 vide Para No. (iv) it is clearly stipulated that " The concerned ULBs will have to raise their own resources to meet the additional expenditure, liabilities on account of the present pay revision and in case they are not able to meet the additional liabilities, the benefits of RSP, Rule 2008 will not be applicable to them."

4. In Lr. No 28915/HUD Dt. 16.10.12 regarding engagement on Work Charged basis vide Para No.4 it is stipulated that "The additional financial burden on this score shall be borne by the concerned ULBs out of their own resources and state government shall have no liability on this account."

On checking of the Accountant Cash Book w.r.t. other subsidiary cash book for the period covered under audit, It is noticed that Rs31,11,636.00 has been diverted from octroi compensation grant to IHSDP fund which should have been returned from Municipality fund to the IHSDP fund as the said amount was diverted from IHSDP to MPLTY fund in the previous year i.e.2013-14 to meet the day today expenditure of Municipality account. Similarly an amount of Rs 1039445.00 has been diverted from Octroi compensation grant fund to RD grant fund to meet the 1/9th matching contribution of RD grant which should have been met from the MPLTY fund which is contravention above rules and inadmissible to audit and objectionable.

In response to audit objection statement the local authority replied that -

1-The amount of Rs 31,11,636.00 was diverted from IHSDP fund to M.F for payment of salary and wages and electricity bill during 2013-14 and the same was recouped from octroi compensation fund to IHSDP fund on receipt of the same grant. The amount was utilized for purpose of salary for which octroi compensation grant is to be used as per guide lines and the amount was diverted for meeting the urgency of disbursing salary.

2-The octroi compensation grant can be used for purpose of roads and drainage. The amount of Rs 1039445.00 was transferred as 1/9th matching contribution for R.D. grant. The R.D. grant can be used for maintenance of roads and drains. Matching contribution is a part of meeting such expenses (Roads and drains).

The explanation-1 is not acceptable as any document regarding the utilization of the said amount towards payment of salary and wages has not been produced to audit for verification. The explanation -2 is also not acceptable as it contravenes the Govt. guidelines. Till recoupment of the diverted amount, the total amount of Rs 4156081.00 is held under objection.

PARA: 10 UTILISATION CERTIFICATE

Brajarajnagar Municipality. Jharsuguda - 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	115308004.31	140341425.00	255649429.31	103368553.00	31-03-2015	152280876.31	
	GRAND TOTAL	115308004.31	140341425.00	255649429.31	103368553.00		152280876.31	

Comments :

DETAILS OF UTILIZATION CERTIFICATE SUBMITTED DURING THE FINANCIAL YEAR 2014-15 OF DIFFERENT GOVT. GRANTS

SL.NO.	LETTER.NO /DATE	TO WHOM SUBMITTED	AMOUNT OF U.C. SUBMITTED	YEAR OF EXPENDITURE	YEAR OF GRANT RECEIVED	PURPOSE OF GRANT	REMARKS
1	2	3	4	5	6	7	8
1	2704/02.09.14	DPMU,JSJ	100000.00	02-03	01-02	MLA LAD	
2	DO	DO	58366.00	02-03	01-02	DO	
	TOTAL		158366.00				
1	DO	DO	2276.00	03-04	02-03	DO	
2	DO	DO	30000.00	03-04	02-03	DO	
3	DO	DO	30000.00	03-04	01-02	DO	
4	2887/16.09.14	DO	10000.00	03-04	03-04	DO	
5	DO	DO	10000.00	03-04	02-03	DO	
	TOTAL		82276.00				
1	2887/16.09.14	DO	9639.00	04-05	04-05	DO	
2	DO	DO	28794.00	04-05	03-04	DO	
	TOTAL		38433.00				
1	2704/02.09.14	DO	3931.00	05-06	02-03	DO	
	TOTAL		3931.00				
1	DO	DO	29775.00	06-07	03-04	DO	
	TOTAL		29775.00				
1	2887/16.09.14	DO	2562.00	07-08	04-05	DO	
	TOTAL		2562.00				
1	2704/02.09.14	DO	31250.00	08-09	05-06	DO	
2	2887/16.09.14	DO	196808.00	08-09	04-05	DO	
	TOTAL		228058.00				
1	2704/02.09.14	DO	80000.00	09-10	08-09	DO	
2	DO	DO	17095.00	09-10	02-03	DO	
	TOTAL		97095.00				
1	2887/16.09.14	DO	187606.00	11-12	08-09	DO	
2	DO	DO	20000.00	11-12	06-07	DO	

	TOTAL		207606.00				
1	2889/16.09.14	DO	235000.00	12-13	09-10	DO	
2	3521/18.10.14	ADM,JSG	2486654.00	12-13	11-12	NATIONAL DISASTER RESPONSE FUND	OUT OF 2513346.00
	TOTAL		2721654.00				
1	2915/18.09.14	ADM,JSG	552000.00	13-14	12-13	R&B	
2	2917/DO	DO	1383071.00	13-14	11-12	DO	
3	2919/DO	DO	300000.00	13-14	11-12	NRB	
4	2909/DO	DO	4488711.00	13-14	13-14	DEVOLUTIO N FUND	
5	1487/21.5.14	PD DRDA JSG	157932.00	13-14	11-12	BRGF	
6	1486/DO	DO	600000.00	13-14	12-13	DO	
7	2911/18.09.14	ADM,JSG	3120957.00	13-14	13-14	PERFORMA NCE BASED INCENTIVE GRANT	
8	2558/18.08.14	DO	432026.00	13-14	13-14	RD GRANT	
9	2931/18.09.14	DO	4146574.00	13-14	13-14	13TH FCA	
10	2925/18.09.14	DO	500000.00	13-14	13-14	PERFORMA NCE BASED INCENTIVE GRANT	
11	2929/18.09.14	DO	1015000.00	13-14	12-13	13TH FCA ROAD & BRIDGES	
12	2927/18.09.14	DO	525331.00	13-14	13-14	13TH FCA R OAD & BRIDGES	
13	2556/18.08.14	DO	3385510.00	13-14	12-13	CC ROAD GRANT	
14	DO	DO	459150.00	13-14	12-13	DO	
15	DO	DO	412648.00	13-14	12-13	DO	
16	DO	DO	350000.00	13-14	12-13	DO	
17	DO	DO	263000.00	13-14	12-13	DO	
18	DO	DO	978000.00	13-14	12-13	DO	
19	1488/21.05.14	PD DRDA	873224.00	13-14	11-12	AWC	
20	1682/07.06.14	DY.DIRECT OR DPMU	310676.00	13-14	11-12	WODC	
21	2160/08.07.14	DPMU,JSG	26728.00	13-14	10-11	MLA LAD	
22	2923/18.09.14	ADM,JSG	3507148.00	13-14	13-14		
23	2227/17.07.14	DSWO,JSG	92000.00	13-14	12-13	AWC	
24	2560/18.08.14	ADM,JSG	27096000.00	13-14	13-14	OCTROI COMPENSA TION	
25	2889/16.09.14	DPMU,JSG	200000.00	13-14	11-12	MLA LAD	
	TOTAL		55175686.00				
1	2913/18.09.14	ADM,JSG	312242.00	14-15	12-13	NRB	
2	3761/06.12.1	DO	734112.00	14-15	11-12	DEVOLUTIO	

	4					N FUND	
3	3782/08.12.14	DO	316638.00	14-15	13-14	DO	
4	1486/21.05.14	PD DRDA,JSG	899700.00	14-15	12-13	BRGF	
5	2554/18.08.14	DO	2899479.00	14-15	12-13	DO	
6	2555/18.08.14	DO	1823564.00	14-15	13-14	DO	
7	2847/11.09.14	DO	1948590.00	14-15	13-14	DO	
8	3757/06.12.14	DO	900000.00	14-15	11-12	DO	
9	3758/06.12.14	DO	3922550.00	14-15	13-14	DO	
10	447/18.02.15	DO	743889.00	14-15	13-14	DO	
11	446/18.02.15	DO	146194.00	14-15	11-12	DO	
12	837/25.03.15	DO	521532.00	14-15	13-14	DO	
13	836/25.03.15	DO	42032.00	14-15	11-12	DO	
14	2911/18.09.14	ADM,JSG	78043.00	14-15	13-14	PERFORMANCE BASED INCENTIVE GRANT	
15	2558/18.08.14	DO	610974.00	14-15	13-14	RD GRANT	
16	DO	DO	2828000.00	14-15	13-14	DO	
17	DO	DO	807000.00	14-15	13-14	DO	
18	DO	DO	457338.00	14-15	13-14	DO	
19	3784/08.12.14	DO	115889.00	14-15	13-14	DO	
20	DO	DO	3314222.00	14-15	13-14	DO	
21	DO	DO	89667.00	14-15	13-14	DO	
22	DO	DO	2690148.00	14-15	13-14	DO	
23	3156/13.10.14	PD DRDA,JSG	586003.00	14-15	13-14	DIST. INNOVATION FUND	
24	3717/03.12.14	DO	453497.00	14-15	13-14	DO	
25	2933/18.09.14	ADM,JSG	1876465.00	14-15	14-15	13TH FCA	
26	2931/18.09.14	DO	1556455.00	14-15	13-14	DO	
27	2925/18.09.14	DO	281991.00	14-15	13-14	DO	
28	2927/18.09.14	DO	1978121.00	14-15	13-14	DO	
29	2556/18.08.14	DO	489000.00	14-15	12-13	CC ROAD	
30	DO	DO	700000.00	14-15	12-13	DO	
31	3759/06.12.14	DO	2441574.00	14-15	12-13	DO	
32	DO	DO	582584.00	14-15	12-13	DO	
33	DO	DO	800000.00	14-15	12-13	DO	
34	1488/21.05.14	PD DRDA	1035135.00	14-15	11-12	AWC	
35	2023/26.06.14	DO	177847.00	14-15	11-12	DO	
36	2164/08.07.14	DPMU,JSG	74750.00	14-15	12-13	MLA LAD	
37	2162/08.07.14	PD DRDA	278235.00	14-15	11-12	AWC	

38	2848/11.09.14	DO	435158.00	14-15	11-12	DO	
39	2887/16.09.14	DPMU,JSG	168721.00	14-15	12-13	MLA LAD	
40	DO	DO	66348.00	14-15	12-13	DO	
41	DO	DO	12394.00	14-15	08-09	DO	
42	3195/16.10.14	PD DRDA	264767.00	14-15	11-12	AWC	
43	3765/06.12.14	DO	260617.00	14-15	11-12	DO	
44	3763/06.12.14	DY.D.DPMU,JSG	89324.00	14-15	11-12	WODC	
45	3968/27.12.14	PD DRDA	260047.00	14-15	11-12	AWC	
46	114/13.01.15	DO	374408.00	14-15	11-12	DO	
47	838/25.03.15	DSWO,JSG	246588.00	14-15	14-15	AWC(DFID)	
48	2921/18.09.14	PD DRDA	1180000.00	14-15	13-14	SPF	
49	3414/05.11.14	ADM,JSG	959874.00	14-15	13-14	DO	
50	84/09.01.15	DO	542100.00	14-15	14-15	PDF	
51	2923/18.09.14	DO	125852.00	14-15	13-14	MV TAX	
52	3193/16.10.14	DSWO,JSG	55938.00	14-15	12-13	AWC	
53	3194/16.10.14	DO	26105.00	14-15	13-14	DO	
54	4615/18.02.15	DO	41410.00	14-15	12-13	DO	
	TOTAL		44623111.00				
	G.TOTAL		103368553.00				

YEAR WISE BREAK-UP OF PENDING UTILIZATION CERTIFICATES.

YEAR	AMOUNT OF PENDING UCs	REMARKS
UP TO 2012-13	Rs.116445397.31	
2013-14	Rs.17971657.00	
2014-15	Rs.17863822.00	
TOTAL	152280876.31	

PARA NO-10.1-Non Submission of Pending UCs[POM P-126]

As per Rule 173 of OGFR, Vol.-I, Utilization Certificate (UC) is to be submitted to the proper quarter by 30th June of the succeeding year of expenditure. But on verification it was observed that UCs for a huge amount of **Rs.152280876.31** was pending for submission as on dt.31.3.2015. During the financial year **2014-15** UCs for **Rs.103368553.00** was submitted. Hence the Local authority was requested to explain to audit the reason for non submission of such a huge amount of pending UCs.

In response to POM, the local authority replied that out of Rs.152280876.31 an amount of Rs 50000000.00 UCs has already been submitted during the first quarter of the financial year 2015-16. Hence the local authority is advised to submit the balance amount of UCs to proper quarter as soon as possible and compliance reported.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non Credit of Collected Fees,Taxes etc POM P-62

On checking of the counterfoils of money receipts of various taxes,fees etc wr to related DCRs,It was revealed that a total sum of Rs.2214.00 has been collected through money receipts towards holding,light and users fees by Sri Somonath Badhei TS during the period covered under audit .But the said amount has not been credited to the connected DCR.The details are furnished below.

SI No	Particulars	Book No	MR No	Amount Collected[in Rs]	Date of Collection	Remarks
1	2	3	4	5	6	7
1	Holding Tax	362	18095	571.00	20.4.15	
2	-do-	-do-	18096	144.00	24.4.15	
3	-do-	-do-	18097	817.00	28.4.15	
4	-do-	-do-	18098	80.00	30.4.15	
5	-do-	-do-	18099	80.00	-do-	
6	-do-	-do-	18100	172.00	6.5.14	
7	Users Fees	46	4584	200.00	25.6.14	
8	-do-	-do-	4585	150.00	26.6.14	
		Total		2214.00		

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be treated as misappropriation and suggested for recovery from the person responsible . In response to POM the local authority recovered the said amount of Rs.2214.00 from the concerned person through MR No.109773 Date. 23.07.15

11.2 - Less Credit of various Taxes .POM P-8

On checking on the counterfoils money receipts of Holding,Light and users fees receipts wr to respective DCRs ,It was noticed that there have been some discrepancies between the actual amount collected as per the counterfoils and the amount entered in the respective DCRs.The details are furnished below.

SI No	Type of Tax	MR Book No	MR No	Date of Collection	Amount as per MR[in Rs]	Amount as per DCRs[in Rs]	Less Credit[in Rs]	Person Responsible
1	2	3	4	5	6	7	8	9
1	Misc	1079	107855	31.2.15	500.00	300.00	200.00	Sri Siba Sankar Samal VI
				Total			200.00	

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be treated as misappropriation and suggested for recovery from the person responsible . In response to POM the local authority recovered the said amount of Rs.200.00 from the concerned person through MR No.110005 Date.18.08.15

11.3 - False/Fictitious payment of MBPY/SOAP/NOAP etc. POM P-164

On checking of the Acquaintance rolls of the beneficiaries of MBPY/SOAP/NOAP etc for the period covered under audit it was noticed that a total sum of Rs 1200.00 was shown paid to the beneficiaries without obtaining their acknowledgement in the Acquaintance rolls .The details are furnished below:-

Sl.No.	Particulars	Name of Beneficiary	A/C No.	Period	Amount
1	SOAP	Simadri Devi	908/95	8/14	300.00
2	do	Jay Maharana	275/12	5/14	300.00
3	MBPY	Kajali Chhatria	3553/08	1/15	300.00
4	do	Upendra Pradhan	843/13	10/14	300.00
	Total				1200.00

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be treated as misappropriation and suggested for recovery from the person responsible . In response to POM the local authority recovered the said amount of **Rs.1200.00** from the concerned person through MR No.110021 Date.02.09.15

PARA: 12 LOSS OF STOCK & STORE

12.1 - Comments

During verification of different stock register of the municipality It was noticed that the balance in hand does not exceed the maximum limit prescribed by the competent authority and is not in excess of requirement for a reasonable period.

It was also noticed that no cases of un-economical purchases of stores and to any loses which may be clearly and definitely attributed to the defective or inferior nature of stores has been occurred.

Again it was noticed that the periodical physical verification of stock and stores has not been conducted by the local authority.The details are furnished in the **Para No- 6.1** of this audit report.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Assessment of Taxes.

The assessment of Taxes on holding light, and water is generally based upon the valuation of holding submitted by valuation department of Odisha. The last and revised assessment of holding was conducted by the valuation department during the year 1994-95 which was approved by the H & UD Deptt. Govt. of Orissa during March 1995 and effected from 1.4.1996. Though the assessment has been made by valuation Deptt. Govt. of Odisha during the year 2010-11. But no report has been received from H & U.D. Deptt. Govt. of Odisha for imposition of enhanced the taxes. The rate of collection of Taxes on holding during the year 2014-15 is furnished below.

i. Holding Tax- 4 %

ii. Light Tax - 2.5 %

DEMAND, COLLECTION AND BALANCE POSITION OF TAXES FOR THE YEAR 2014-15[POM P-97]

The demand Collection and Balance register on holding, light and water Taxes for the financial year 2014-15 has not been maintained properly as required under Rule 178 of OM Rules 1953. The E.O. is advised to ensure proper maintenance of the same. However, the DCB position of above said taxes are arrived as follows as per addition and alternation in the DCB Register with reference to daily collection Register of Taxes and other connected records .

Sl.No.	Name of Taxes	Demand			Collection			Rebate allowed	Current collecti on+Rebate	Balance		
		Arrear	Current	Total	Arrear	Current	Total			Arrear	Current	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Holding Taxes	208651.5.20	178900.7.00	387552.2.20	496316.00	108956.5.00	158588.1.00	91979.00	118154.4.00	159019.9.20	607463.00	219766.2.20
2	Lighting Tax	235945.00	255094.00	491039.00	96434.00	107723.00	204157.00	5757.00	113480.00	139511.00	141614.00	281125.00
3	Shop Rent	275882.00	757620.00	103350.00	116550.00	475540.00	592090.00	0.00	475540.00	159332.00	282080.00	441412.00
4	U/S-290	55918.00	86294.00	142212.00	32224.00	83450.00	115674.00	0.00	83450.00	23694.00	2844.00	26538.00
5	Slaughter Fee	0.00	22290.00	22290.00	0.00	22290.00	22290.00	0.00	22290.00	0.00	0.00	0.00
6	Market Fee	0.00	642736.00	642736.00	0.00	642736.00	642736.00	0.00	642736.00	0.00	0.00	0.00
7	User Fee	828095.00	259450.00	108754.5.00	70500.00	36580.00	107080.00	0.00	36580.00	757595.00	222870.00	980465.00
8	Parking Fee	0.00	41720.00	41720.00	0.00	41720.00	41720.00	0.00	41720.00	0.00	0.00	0.00
9	Stall Fees	18160.00	0.00	18160.00	0.00	0.00	0.00	0.00	0.00	18160.00	0.00	18160.00
10	Building Plan	0.00	966812.00	966812.00	0.00	966812.00	966812.00	0.00	966812.00	0.00	0.00	0.00
11	Tender paper	0.00	879975.00	879975.00	0.00	879975.00	879975.00	0.00	879975.00	0.00	0.00	0.00
12	Hire Charge s	0.00	79500.00	79500.00	0.00	79500.00	79500.00	0.00	79500.00	0.00	0.00	0.00
13	Water Tanker	0.00	101600.00	101600.00	0.00	101600.00	101600.00	0.00	101600.00	0.00	0.00	0.00
14	SD/EM D	0.00	625742.00	625742.00	0.00	625742.00	625742.00	0.00	625742.00	0.00	0.00	0.00
15	Renew al Fees	0.00	90000.00	90000.00	0.00	90000.00	90000.00	0.00	90000.00	0.00	0.00	0.00
16	Annual Renew al Fees	0.00	407002.00	407002.00	0.00	407002.00	407002.00	0.00	407002.00	0.00	0.00	0.00
17	Hoarding	0.00	13400.00	13400.00	0.00	13400.00	13400.00	0.00	13400.00	0.00	0.00	0.00
	Total	350051.5.20	701824.2.00	105187.57.20	812024.00	566363.5.00	647565.9.00	97736.00	576137.1.00	268849.1.20	125687.1.00	394536.2.20

Assessment of new Holdings . [POM P-50]

The list of New Holdings provided by the local authority is furnished below:

Sl.No.	No of New Holdings assessed during the financial year 2014-15	No of New Holdings completed during the financial year 2014-15	No of newly Electricity Connections provided to the newly constructed buildings	Remarks

1	30	30	Data not available
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The local authority was requested through Preliminary Objection Memo to provide the information about the number electricity connections provided to the newly constructed buildings. In response to POM, the Local Authority could not produce the same and also replied nothing. Hence the data could not be furnished. The local authority is requested to collect the same from the electricity dept. and produced to next audit for verification.

13.2 - INEFFECTIVE AND INEFFICIENT COLLECTION OF HOLDING TAX. POM P-163

As per Rule-175 of Odisha Municipal Rules, 1953, the municipality shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a Tax Collector shall be appointed in charge of one or more circles. The O.M. Act, 1950 stipulated u/s 158, that notification shall be made and posted in the office of the Municipality declaring day(s) and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable quarterly installment and every such installment shall be deemed to be due on the first day of the quarter in respect of which payable. u/s 159-A(1)&(2) a resolution may be passed in the Municipal Council to grant a rebate in respect of tax paid within stipulated period i.e. the rebate may be allowed not exceeding 10 per cent (paid within 30 days) and 5 per cent (paid beyond 30 days and within 60 days) and the Municipality may in like manner, provide for grant rebate at such percentage not exceeding 20% for the tax due for any year paid before 30th April and not exceeding 10 per cent where it is paid on or before 31st May of that year. Further, u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O. was to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the Municipality may establish a system of reward and punishment to tax collector to ensure best results in collection of tax.

On checking of Resolution Book of the municipality, Establishment File and Receipt book of Holding Tax and from the information furnished to audit by the local authority, it was revealed that Brajrajnagar Municipality consists of 23 wards and no specific circle exists for collection of taxes. The taxes are collected ward wise by engaging Tax Collectors. The taxes are received throughout the year and no notification has been made declaring day(s) and time for receipt of taxes. No computer data base has been made relating to assessment of holding tax, number of holdings, demand of tax, collection of tax and arrears taxes outstanding for collection. The details of demand, collection & % of collection are furnished below.

Sl.No.	Name of Tax	Demand	Collection	% of Collection
1	Holding Tax	3875522.00	1677860.00	43.29
2	Lighting Tax	491039.00	209914.00	42.74
3	Shop Rent	1033502.00	592090.00	57.28
4	U/S-290	142212.00	115674.00	81.33
5	User's Fee	1087545.00	107080.00	9.84
6	Stall Fee	18160.00	0.00	0.00

From the above table it is clear that the collection percentage varies from **0.00% to 81.33%** which is far from satisfactory. It is to mention here that Municipality has not yet established any system of reward and punishment for tax collectors to ensure best results in collection of taxes. As, no remedial measures for effective realization of revenue has been taken, huge arrears are rolling for years together with owners of the houses which indicates the inefficiency and ineffectiveness of collection of Holding Taxes. Hence the E.O. of the Municipality is advised to take effective steps efficiently to improve the collection of the pending as well as current taxes.

13.3 - LENIENT SYSTEM OF COLLECTION OF HOLDING TAX FROM DEFAULTERS .POM P-159

As per Section 161(1) of the Odisha Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer shall cause to be served on the person liable to pay the same a notice in the prescribed form. If still the dues are not collected, the Municipality is armed with Section 162 of the Act to levy by distress and sale of any movable

property belonging to the defaulter wherever found, or of any movable property belonging to any other person which may be found within the holding in respect of which such defaulter is liable to such tax. In spite of all these provisions under Section 161(1), 162,163,164,165 and 166, if the municipality fails to realize the arrears tax by distress and sale, according to Section 169 the Municipality may at any time apply to the District Collector for the recovery of the whole or any part of any arrears as an arrears of Land Revenue. Again as per Section 170 of the Act, instead of proceeding by distress and sale or in case of failure to realize the whole or any part of any tax, the municipality may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though the system of penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the OM rules 1953. On scrutiny of the DCB register of individual holdings and files it is seen that, the Municipality has failed to take appropriate action under various sections of the Orissa Municipal Act, 1950. As a result, arrears to the tune of **Rs.3945362.20** as detailed below are remaining uncollected for years together.

YEAR WISE BREAKUP OF OUTSTANDING TAXES

YEAR	AMOUNT OF OUTSTANDING TAXES	REMARKS
1	2	3
up to 2011-12	1877110.00	
2012-13	348143.20	
2013-14	463238.00	
2014-15	1256871.00	
TOTAL	3945362.20	

It was asked through the objection memo why the Municipality failed to take follow up actions under Section 163, 164, 165, 166 and 169 of the O.M. Act, 1953, for realization of the arrears. In response to objection memo local authority replied "Action will be taken later on as suggested by the Auditors". Hence E.O. of the municipality is advised to do the needful immediately as per Rules to improve the financial position of the municipality

13.4 - MAINTENANCE OF IMPROPER MONEY RECEIPT BOOK FOR COLLECTION OF HOLDING TAX .

According to Rule 188 of the Orissa Municipal Act,1953, when tax is paid the Tax Collector shall grant a receipt in Form-I. He shall fill up the form in triplicate by carbon process. Part payments of quarterly taxes shall not be accepted. The original copy of the receipt shall be printed in bold letters "Temporary Receipt" with a note."This should not be considered as final receipt until the final receipt is issued under the signature of the Executive Officer". The duplicate copy may be boldly marked "Final Receipt". The Tax Collector shall issue the temporary receipt (original copy) as soon as he realizes the tax. He shall then submit the tax receipts in duplicate to the EO with the collections. The EO shall conduct checks and sign the duplicate and countersign the triplicate which will form the office copy. The duplicate shall then be issued as the final receipt. But, in disobedience to the rule provisions it was seen that the receipt book though maintained in triplicate, yet there is no mention of the temporary receipt and final receipt on the body of the original and duplicate copies respectively. Neither the second copy has been signed nor did the third copy countersign by the EO or any designated officer of the Municipality. It means that the officer has not conducted necessary checks. Moreover, all the second copies of the receipts of the MR books are still with the office. There is no mention of the note, as pointed out above, on the first copy, which is a must for the public awareness. This alternation of format on the part of the municipality is illegal.

It was asked through the objection memo to confirm the facts mentioned above and why the municipality failed to adhere to the codal provision might be stated to audit. In response to objection memo local authority replied "Intimated to all Tax Collectors. Action will be taken later on as suggested by the auditors.". The Executive office of the municipality is advised to adhere the codal provisions hence forth and compliance reported to audit.

13.5 - NON COLLECTION OF LICENCE RENEWAL FEES IN RESPECT OF TELEPHONE TOWERS WITHIN MUNICIPAL AREA. POM P-160

On checking of the D.C.B. register and files relating to Telephone Towers for the period covered under audit ,it has been revealed that there is a loss of Rs 13000.00 of municipality revenue due to non-collection of license(renewal) fees in respect of Telephone Towers within municipal area .The details are furnished below :

Sl.No.	Name of the Defaulting Service provider(Telecom Company)	Particulars of the Mobile Tower(Location)	Period of Default	No of Years	Renewal Fee @ per Year	Total

1	2	3	4	5	6	7
1	Vodafone Essar	Gandhi Chowk, Coal India Site, ID-HWCLI D-001, Plot No-2190/6810, Khata No-621/117, Unit no-2, File Sl.No.-202	2014-15	1	1000.00	1000.00
2	Bharati Infra Tel. Ltd.	Sanjob, Plot No-307/5510, Khata No-610/889, Unit No-1, File Sl.No.-34	2014-15	1	1000.00	1000.00
3	GBT by Wireks TT	Nuadihi Khaliama, Plot No-621/652, ID-ORUHA-1112, File Sl.No.-245	2012-13 to 2014-15	3	1000.00	3000.00
4	Ouippo Telecom	Rampur, Site ID-ORRPR-001, Rampur-04, Sap ID-OR10SB0003, Plot No-20221, Khata No-25, Unit No-1, File SIno-80/1	2012-13 to 2014-15	3	1000.00	3000.00
5	GBT at Gandhi Chowk by Wireless TT INFO.	Plot No-989/3504(p), Khata No-305/682, Unit No-3, File Sl.No.-209	2013-14 to 2014-15	2	1000.00	2000.00
6	Ouippo Telecom(GBT)	At-SUKUPADA, SAP ID-OR10SB0063, Plot No-4201(p), Khata No-456, Unit No-1, File Sl.No.-121	2012-13 to 2014-15	3	1000.00	3000.00
	Total					13000.00

The Local Authority through POM was requested to to explain to audit the following points :

- Why the said Renewal Fees has not been not collected,
- Who are responsible for non-collection of the same,
- Why the said amount would not be suggested for recovery .

In response to POM, the Local Authority replied that " efforts are being taken to collect the same during the current financial year 2015-16. Till collection of the same the entire amount of Rs.13000.00 is suggested for recovery from the persons responsible.

Persons responsible

- Sri Suresh chandra Mohanty Ex EO-Rs.4250.00
- Sri Dillip Ku Patel EO -Rs.1500.00
- Sri Pradip Ku Mohanty Ex EO -Rs.750.00

4.Srl Santosh Ku Purohit Steno I/C TD -Rs.6500.00

Total Rs. 13000.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Suresh Chandra Mohanty Ex EO	Ex EO Brajaraj Nagar Municipality	Now EO Vyasaganar Municipality Jajpur RoadKalinga Nagar Dist-Jajpur	4250.00
2	Pradip Ku Mohanty Ex EO	Ex EO Brajaraj nagar Municipality	at-Bidyut Colony Burla Dist.Sambal pur	750.00
3	Santosh Ku Purohit TD	Tax Daroga	Brajaraj Nagar Municipality PO-Brajaraj Nagar Dist-Jharsuguda	6500.00
4	Dillip Ku Patel EO	EO	Brajaraj Nagar Municipality PO-Brajaraj Nagar Dist-Jharsuguda	1500.00

13.6 - ISSUE OF DISTRESS WARRANT . POM P-159

Distress Warrant Register required under Rule-202 of OM Rules 1953 has not been maintained in the municipality . As a result, the position of Distress Warrant issued and amount of tax collected could not be worked out .In response to preliminary objection memo the local authority replied that the said register would be maintained as soon as possible .Hence the local authority was suggested to ensure the maintenance of the same and produce to next audit .

13.7 - INITIATION OF LAWSUITS . POM P-159

No lawsuits has been initiated during the financial year 2014-15 .The local authority was asked through POM to explain about the non initiation of law suits against the tax defaulters.In response POMs the local authority replied that efforts are being made to initiate law suits against the tax defaulters.

The reply of the local authority is not satisfactory as no lawsuits has been initiated till date by the municipality from its establishment year 1959 .It is contravention to the OM Rules-1953.Hence the local authority is advised to take sincere and immediate steps in this respect and compliance reported.

13.8 - Non-Collection of Fees on various items covered under D & O Trade U/s 290

In course of checking the collection of D & O Trade (U/s 290) it was found that some trades are being conducted in the municipality area without any collection of tax there from. As per H & UD Deptt Notification No.- 429 dt. 6.1.2000 the following traders are covered in the scheduled for collection of license fees U/s 290. But it was found that neither the E.O. nor the T.D. had taken any steps to collect the license fees U/s 290 to enhance the income of the Mplty . It can be told that the tax collector has collected the tax at his discretion.

Necessary steps may be taken to make a correct assessment of annual demand for the collection of license fees U/s 290 and direct the tax collector and Tax Daroga accordingly.

i.Storing and dealing fish and dry

ii. Tanning hides and skinning or disemboweling animals

iii. Manufacturing and storing furniture

iv. Generation for power supply

v. Boarding /Lodging house

vi. Washing soiled cloth or Keeping soil clothes for washing or Keeping washed clothes [Laundry]

vii. Smithy/furnace for heating or melting iron .

Necessary steps may be taken to make a correct assessment of annual demand for the collection of license fees U/s 290 and direct the tax collector and Tax Daroga accordingly

13.9 - TIME BARRED DUES

As per Section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipality under this Act, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be, in respect of such sum.

As the tax dues become time-barred after a lapse of nearly 3 years and 9 months from the date it became due, the audit should consider the outstanding dues relating to the years from 5th year and on wards starting from the current year under audit as time-barred .

The year under audit-2014-15

Outstanding Tax as on 31.03.15-----3945362.20

Year-wise break-up: 2014-15----- 1256871.00- (1 st year)

2013-14-----463238.00 (2nd year)

2012-13-----348143.20 (3rd year)

UP TO 2011-12-----1877110.00(4th year)

2010-11-Data not available in previous A.R

Prior to 2009-10- Data not available in previous A.R

In this case starting from the year 2014-15 the fifth year is 2010-11 .As per Govt. Guide lines the arrears dues relating to the year 2010-11 and prior to 2009-10 are time barred according Sec-346 and other related sections of OM Act 1950.As no data of year wise break-up of outstanding taxes for the financial year 2010-11 and prior to 2009-10 is available in the previous A.R and DCB Register of different taxes . So the time barred dues could not be worked out.

13.10 - Levy of Holding Tax on Railway Lands POM P-101 to 102

As per provisions contained in Section 131(1) (a) of the OM Act, 1950, the municipalities shall impose tax on holdings situated within the municipality on their annual value. Further, as per provisions contained under Section 131(2)(b) of the OM Act, 1950, municipality shall levy holding tax on annual value of railway lands situated within the municipalities which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to any buildings. As per Rule 518(1) of OM Rules, 1953 the annual value was to be determined by a committee consisting of the Executive Officer, the Collector of the district and one representative of the Railway authority. As per Rule 518(10) of OM Rules, 1953, if the committee does not complete the valuation of any railway lands before the commencement of the half-year, with effect from which they are to be assessed or their assessment is to be revised, the Executive Officer may assess them according to the prevailing market value in case the lands are to be assessed for the first time and in accordance with the existing valuation in the case of other lands, and shall be entitled to collect the tax on the basis of such assessment pending the valuation of the said lands by the committee.

Rule-519: determination of Annual value of land, Rule-520: determination of capital value of land. As per Section 131 (3) (a) of the OM Act, 1950, the holding tax was to be levied on the lands situated within the municipal area and used exclusively for agricultural purposes.

The local authority was asked through POM to clarify to audit about the following points :

i.Total Railway Land in the municipality.

ii.Whether Tax is levied on the Railway Land.

iii.If not, then whether any committee has been formed for determination of the annual value of the Railway Land.

iv.Post formation of the committee and pending valuation by the said committee whether the Executive Officer has taken steps for assessment of the annual value and collection of tax on the basis of such assessment may be examined and commented upon (Rule 518(10) of the OM Rules, 1953).

.In response POMs the local authority replied " A details on holding exist at railway land is submitted to railway dept. Besides re-assessment and new assessment is under process vide C.R No-4[o] /dt .24.07.15.Later old holding got 79 nos with ARV Rs.74571.00 Holding tax@ Rs.7457.00.Hence the local authority is advise to take steps to collect the outstanding holding taxes from the railway dept @ Rs.7457.00 per year from the year of establishment of the municipality and expedite the re-assessment and new assessment process.

13.11 - Non revision of rate chart for assessment of Holding Tax depriving ULBs of additional revenue

As per Section 146 of Odisha Municipal Act, 1950, new valuation and assessment list should be prepared once in every five years. Further, holding tax is determined on the basis of annual value of the property calculated on the basis of the construction cost of the building and a reasonable ground rent for the land on which the building is situated.

As per Section 143-A of the Odisha Municipal Act, 1950,the Executive Officer of the U.L.B. concerned shall, until the appointment of a Valuation Officer thereof, exercise the powers and performs the duties of the Valuation Officer in respect of that ULB.

During course of audit It was noticed that new valuation and assessment list has not been prepared once in every five year.Again no steps have been taken as per Section 143-A of the Odisha Municipal Act, 1950.Hence the local authority is suggested to take steps regarding the above mentioned matter and compliance reported,

13.12 - Non-encashment of chequesIDD either not presented in time, not keeping watch on actual credit into account or bounced cheques.

No case of non-encashment of chequesIDD (either not presented in time, not keeping watch on actual credit into account or bounced cheques) .by the municipality has been noticed during the financial year 2014-15.

13.13 - Irregular lease of municipal property

As per Section 127 of the O.M. Act, 1950 a municipality may subject to the previous sanction of State Government, purchase or take on lease any land for the purpose of this Act and may transfer, by sale, mortgage, lease, gift, exchange or otherwise, any property vested in it, not being the property vested in it, or held by it on trust, the terms of which are inconsistent with the right so to transfer:

Provided that the municipality may transfer by lease any property vested in it, not being the property vested in it, or held by it, on trust, without the previous sanction of the State Government or any other authority, and for a period not exceeding six years including the period of renewal with the previous sanction of the Collector.

During the course of audit no case of Irregular lease of municipal property has been noticed.

13.14 - Compost Manure POM P-53

As per Rule 559 of OM Rules, 1953, a council shall maintain at least one compost depot having roughly an area of 3 acres for every 10,000 population. In response to POMs the local authority replied that one solid waste dumping site of about 10 Acres of area has been provided for the said purpose.

As the population of Brajrajnagar Municipality is more than **70000** as per census 2011 of Govt of India, at least **21 Acres** [70000/10000x3] of area should have been provided for the said purpose. Hence the local authority is suggested for providing more compost depots of an area of at least **11 Acres** [21 Acres-10 Acres]

13.15 - Less collection of fee and fine towards approval of building plan POM P-78

On checking of the documents relating to Assessment of new holdings it was revealed that a less amount of Rs.17111.00 has been collected from Sri Lingaraj Mohanty, holding no.227, plot no.4550/8598, Khata no.621/1200, ward no.16(old) of unit no-2, Brajrajnagar towards fee and fine for approval of building plan. The detail calculation is furnished below;

Sl. No.	Floor	Area	Rate	Total amount(in Rs.)
1	2	3	4	5
1	G.Floor	1530.00sq.ft.	911.00/sq.ft.	1393830.00
2	1st Floor	1530.00sq/ft	793.00/sq.ft.	1213290.00
	Total			2607120.00

Fee & Fine to be collected @ of 1% of Rs.2607120.00 - Rs.26071

Fee & Fine actually collected/ imposed - Rs.8960.00

Less Collected/Imposed -Rs.26071.00-Rs.8960.00 = **Rs.17111.00**

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be suggested for recovery from the persons responsible. In response to POM, the Local Authority furnished irrelevant reply. Hence the objected amount of **Rs.17111.00** is suggested for recovery from the persons responsible for less collection.

Persons Responsible

1.Sri Santosh Ku Purohit TD -Rs.8556.00

2.Sri Satyabadi Pradhan Amin-Rs.8555.00

Total Rs.17111.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Santosh Ku Purohit TD	Tax Daroga	Brajaraj Nagar Municipality PO-Brajaraj	8556.00

2	Satyabadi Pradhan Amin	Amin	Nagar Dist-Jharsuguda Brajaraj Nagar Municipality PO-Brajaraj Nagar Dist-Jharsuguda	8555.00
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13.16 - Non deposit of VAT money collected from the sell of Tender papers POM P-80

On checking of the bank draft receipts register w.r.t Cashier's Cash Book and Accountant Cash Book for the period covered under audit. It was found that a total sum of Rs.8,53,170/- has been collected towards sell of Tender papers including VAT money of Rs.42,659/- @ 5% through different Bank Draft of various Nationalized Banks without issuing money receipts. As per rate Odisha VAT rule-2005 the collected VAT money should deposited to proper heads of Accounts within Seven Days of collection. But during checking of the paid vouchers of Accountant Cash Book it was noticed that no VAT money has been deposited during the financial year 2014-15. The details are furnished below.

Sl. No.	Period	Cost of tender Paper (in Rs.)	VAT @5% (in Rs.)	Total amount collection in Rs.
1.	July.2014	180495/-	9025/-	189520/-
2.	August.2014	111200/-	5560/-	116760/-
3.	Dec.2014	103600/-	5180/-	108780/-
4.	Jan.2015	48445/-	2425/-	50870/-
5.	Mar.2015	368800/-	18440/-	387240/-
	Total:-	8,12,540/-	40,630/-	853170/-

Hence the local authority was suggested to take immediate steps towards deposit of the same and the credit be reported to audit for verification. In response to POM, the Local Authority deposited the amount of Rs.40630.00 to DCCT Jharsuguda vide Vr.No-540/dt.09.09.15 vide PNB Brajrajnagar Cheque No-614931/dt.09.09.15

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Audit on expenditure

[A]-Purchase of Store Materials

All the store materials of the municipality for the period covered under audit are purchased as per Rule 97 of OGFR. Hence no irregularity is found regarding the purchase of store materials.

[B]-Blockage of funds due to excess procurement of store.

During audit for the financial year 2014-15, it was noticed that no store material has been purchased in huge quantity. So there is chance of blockage funds due to excess procurement of store.

[C]-Procurement of materials without inviting quotation/ tenders.

During audit for the financial year 2014-15, it was noticed that no procurement of material has been made without inviting quotations/Tenders.

[D] Short recovery of Income Tax

As per Section 194 C of Income Tax Act, income tax should be deducted at source from the contractor where the amount of any single sum credited/paid exceed ~.30,000 and aggregate amount of such sums credited/paid exceed ~.75,000 per annum @ noted below:

TDS rates If recipient is an individual or HUF - 1% If recipient is any other person - 2% No surcharge or education cess is levied on payment to

resident. If PAN has not been provided by the payee then TDS @20% is to be deducted.

During audit for the financial year 2014-15 , it was noticed that one such case has been noticed and the details are furnished in the PARA NO-14.2.

[E] Furnishing information of Establishment. POM P-54

As per Rule 419 of the Odisha Municipal Rules, 1953, the Executive Officer shall early in April each year, prepare a detailed statement of all permanent posts under the Council existing on the 1st April.

The local authority was requested through Preliminary Objection Memo to produced the position of staffs of the municipality..In response to POM, the Local Authority furnished the following information to audit for verification. The details are furnished below.

Sl NO	Name of the post	Number of sanction post	Man in position	Vacant/Excess
1	2	3	4	5
1	Executive Officer	01	01	
2	Asst.Engineer	01	01	
3	Junior Engineer	01	01	
4	Homoeopathic Doctor	03	-	03
5	Community Organiser	04	04	
6	Head Asst.	01	-	01
7	Sr. Asst.	06	01	05
8	Junior Asst.	08	-	08
9	Stenographer	01	01	
10	Light Fitter	01	-	01
11	Light Checker	01	01	
12	Driver	08	06	02
13	Jeep Driver	01	-	01
14	Road Roller Driver	01	-	01
15	Tractor Driver	03	01	02
16	Treasury Sarkar	01	-	01
17	Peon(Orderly to E.O.)	01	-	01
18	Peon(Office)	01	01	
19	Watchman	01	01	
20	Process Server	02	02	
21	Gurkha Guard	01	-	01
22	General Tax Sarkar	02	02	
23	Work Sarkar	01	01	
24	Work Mate	01	01	
25	Peon	01	01	
26	Amin	01	01	
27	Octroi Tax Sarkar	20	12	08
28	Asst. Tax Sarkar	21	16	05
29	Peon	01	01	
30	Homoeopathic Asst.	03	03	
31	Sweeper-cum-Night watchman	02	01	01
32	Conductor	04	04	
33	Helper	08	07	01
34	Sweeper Zamadar	03	-	03
35	Sweeper/Sweepress	95	72	23
36	Work Charge	17	17	

Total	228	161	67
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14.2 - Loss of Govt revenue due to non deduction of Income Tax . POM P-63

On checking of the paid vouchers of Accountant cash book for the period covered under audit it was noticed that a total sum of Rs 526800.00 was paid to different contractors towards maintenance of deep bore wells under Brajrannagar municipality during the period covered under audit .As per Govt guidelines for work contracts made through tender papers ,1% Income Tax should be deducted from the gross bill if the amount exceeds Rs50000.00 .The details are furnished below :-

Sl No	Vr No/Date	Gross amount(in rs)	I.T.to be deducted at 1%(in rs)	Paid To	Purpose	Period
1	2	3	4	5	6	7
1	78/12.05.14	112800.00	1128.00	R.K.Rungta, Contractor	Maintenance of 22 nos of bore wells	3/14
2	106/12.05.14	112800.00	1128.00	-do-	-do-	4/14
	Total		2256.00			
3	77/12.05.14	121100.00	1211.00	Pramod ku. Patel, Contractor	-do-	3/14
4	105/12.05.14	121100.00	1211.00	-do-	-do-	4/14
	Total		2411.00			
5	290/21.07.14	59000.00	590.00	Shantilata Behera, Contractor	-do- 2nos	1/14 to 5/14
	GRAND TOTAL		5268.00			

The local authority was requested through Preliminary Objection Memo to explain to audit why IT has not been deducted from the gross bill and why the same should not be suggested for recovery from the persons responsible .In response to POM, the Local Authority recovered the same from the bills of the persons concerned.The details are given below.

SL NO	VR NO/DATE	AMOUNT RECOVERED	FROM WHOM RECOVERED
1	2	3	4
1	438/11.8.15	Rs.2422.00	Sri Promd Ku Patel Contractor
2	441/11.8.15	Rs.2256.00	Sri R.Rungta Contractor
3	462/18.8.15	Rs.590.00	Smt.Santilata Behera Contractor
	TOTAL	Rs.5268.00	

14.3 - Non deduction of Festival Advance from salary bill POM P-73

On checking of the paid vouchers of Accountant cash book and PL account cash book wrt respective pay acquaintance rolls of the NMR/DLR staff for the period covered under audit it was noticed that a total sum of Rs 75000.00 was advised to PNB Brajrannagar through cheque no.288559 dtd 25.09.14 for payment of festival advance to 15 nos of NMR/DLR employees on the occasion of Durgapuja .Out of the said amount , Rs 70000.00 was subsequently adjusted from the salary bill of 14 nos of employees . The remaining amount of **Rs 5000.00** paid to Sri Draupadi Bhaisa, Sweepress through her SBI A/C No.16398 has not been adjusted from her salary bill till date .

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be suggested for recovery from the persons responsible. In response to POM, the Local Authority recovered an amount of Rs.3000.00 from the salary bill of the employee concerned. The details are furnished below.

SL NO	VR NO/DATE	AMOUNT RECOVERED	MONTH OF SALARY BILL
1	2	3	4
1	425/11.8.15	Rs.1500.00	7/15
2	517/8.9.15	Rs.1500.00	8/15
	Total	Rs.3000.00	

Hence the local authority is suggested to recovered the balance amount of Rs.2000.00 [Rs.5000.00-Rs.3000.00] from the next salary bill of the person concerned. Till recovery of the same Rs.2000.00 is suggested for recovery.

The balance amount of Rs.2,000.00 has been recovered from the salary paid to Smt. D. Bhainsa, sweepress for September 2015 vide vr.no.615 dt.06.10.2015. The Said recovery was verified in the exit conference. Hence the objection was dropped.

14.4 - Inadmissible payment of off-day allowance to NMR/DLR employees .POM P-76

On checking of the of Accountant cash book wrt pay acquaintance rolls of the NMR/DLR employees for the period covered under audit it was noticed that out of a total payment of Rs 344700.00 , a sum of Rs 5040.00 was shown paid to the above said employees towards off-day allowance on Govt. holidays .As per Govt. guidelines only permanent staff are entitled to get off-day allowance .The details of such payment are furnished below:

Sl.No.	Name of NMR/DLR employee	Designation	No. of days allowed	@ per day(in rs)	Total amount paid
1	2	3	4	5	6
1	Sri Siba Shankar Samal	V/I	7	190.00	1330.00
2	Sri Basant Ku. Singh	Driver	7	190.00	1330.0
3	Sri Pankaj Naik	Helper	7	170.00	1190.00
4	Sri Krushna ch. Sahu	Helper	7	170.00	1190.00
	TOTAL				5040.00

The off-days allowed are:

1.26.01.13-Replublic Day

2.28.03.13-Holi

3.10.07.13-Rathyatra

4.15.08.13-Independence Day

5.02.10.13-Gandhi Jayanti

6.14.10.13.-Durga Puja

7.03.11.13.-Diwali

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be suggested for recovery from the persons responsible. In response to POM, the Local Authority recovered the same from the salary bill of the persons concerned. The details are furnished below-

SL NO	VR NO/DATE	AMOUNT RECOVERED	MONTH OF SALARY BILL	FROM WHOM RECOVERED
1	2	3	4	5
1	415/11.8.15	Rs.1330.00	7/15	Sri Siba Sankar Samal VI

2	430/ - do-	Rs.1330.00	-do-	Sri Basanta Ku Singh Driver
3	430/ - do-	Rs.1190.00	-do-	Sri Pankaj Naik Helper
4	430/ - do-	Rs.1190.00	-do-	Sri Krushna ch Sahoo Helper
	Total	Rs.5040.00		

14.5 - Loss of money due to non-entry of Fuel in the vehicle Log book POM P-165 to 166

Sub: - Non entry of fuel and lubricant in the vehicle Log Book.

On checking of the log book of vehicles w.r.t paid vouchers for the period covered under audit, it was found that some quantity of fuel and lubricant was shown purchased by the drivers/SI of different vehicles. But the same was not entered or entered in less quantity in the vehicles log books. The details are furnished below.

Sl. No.	Vr.No./ Dt.	Regd. No. of vehicle	Name of drivers/SI	Dt.	Type of fuel	Purchase Sl.No.	As per Vouchers	As per Log Book	Less shown	Amount
1	144/ 26.05.14	OR 23B 7168	Binod Nanda	07.05.14	Diesel	31541	8	4	4	236
2	217/ 18.06.14	OR 23D 2838	Nirakar Sahu	12.06.14	Diesel	32322	18	12	6	365
3	239/ 28.06.14	OR 15B 9485	Brundaban Behera, SI	16.06.14	Petrol	11291	8	5	3	213
4	257/ 10.07.14	OD 23A 9725	Dillip Patra	29.06.14	Greese	470	5	-	5	505
5	400/ 27.08.14	OD23A9725	-Do-	16.08.14	Diesel	46494	6	-	6	374
6	813/ 17.12.14	New tractor	Kamraju Maharana	12.12.14	Diesel	55680	15	-	1	852
7	889/ 19.01.15	Mahindra New	-Do-		Diesel	58368	15	-	15	840
	Total:-									3385

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be suggested for recovery from the persons responsible. In response to POM, the Local Authority replied that the same will be recovered from the delinquent persons. Hence the said amount of Rs 3385.00 is suggested for recovery.

Persons responsible

- 1.Sri Binoda Nanda,Driver, Rs 236.00 = recovered vide M.R.No.110510 dtd.19.11.2015
- 2.Sri Nirakar Sahu,Driver, Rs 365.00 = recovered vide M.R.No.110511 dtd.19.11.2015
- 3.Sri Brundaban Behera,S.I., Rs 213.00 = recovered vide M.R.No.110512 dtd.19.11.2015
- 4.Sri Dillip Patra,Driver, Rs 879.00 = Recovered vide M.R.No.110513 dtd.19.11.2015
- 5.Kamaraju Maharana,Driver, Rs 1692.00 = Recovered vide M.R.No.110514 dtd/19.11.2015

Total --- Rs 3385.00

The above recovery was verified on the date of exit conference. Hence the objection was dropped.

14.6 - Double payment to OPM ,Brajrajnagar towards licence fee for OPM quarters .POM P-81

On checking of the paid vouchers of Accountant cash book for the period covered under audit it was noticed that a total sum of Rs 2400.00 was paid to OPM ,Brajrajnagar towards license fees for providing quarters to 3 nos of Municipality employees for the month of Jan 2015 . But a total amount of Rs.1200/- (Rs400/- per each employee only has been deducted from the salary bill of the three employees resulting in an excess payment of **Rs 1200/-**(2400/- 1200/-) to OPM in this regard .

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be suggested for recovery from the persons responsible .In response to POM, the Local Authority replied that the same has been adjusted from payment which was required to be made in month of April 2015 .

In the exit conference letter No-2786/dt.13.08.15 was produced before audit, in which the adjustment made was verified and the objection was dropped.

14.7 - Inadmissible payment of withheld salary of Sri Bansidhar Patel,T.S. POM P-82

On checking of the of Accountant cash book wrt pay acquaintance rolls of the employees of Brajrajnagar municipality for the period covered under audit it was noticed that a total sum of **Rs 50984.00** was drawn for payment of withheld salary of Sri Bansidhar Patel,TS for the period 01.07.11 to 30.11.11 vide office order no.2868/01.10.13 .After deduction of PT,LIC,FA etc a net amount of **Rs.49484.00** was paid to Sri Patel vide vr no.1057/10.03.15 .But the reason for withheld of salary for the said period was not mentioned either in the office order or in the pay acquaintance roll .So the payment is inadmissible to audit .

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be treated as irregular payment to the persons concerned .In response to POM, the Local Authority replied that as per verbal order of the authority the salary payment to the concerned staff was withheld during the year 2011-12 .However on further verbal order as regard to release of such the payment was made during the tear 2014-15.Further the payment has not been made twice..The reply of the local authority is not satisfactory.As purpose of withheld is not mentioned in the acquaintance roll and the personal file of person concerned not produced to audit whether the payment made genuine or not.

In the exit conference,on the request of the E.O., the personal file of the employee concerned along with the acquaintance roll was verified and the para was dropped.

14.8 - Loss of municipality fund due to late payment of EPF contribution of employees .POM P-88

On checking of the paid vouchers of Accountant cash book for the period covered under audit it was noticed that a total sum of Rs 90426.00.00 was paid to the Commissioner,Regional provident fund,Rourkela under sec.14(b) of EPF and MP Act.1952 towards penal charges with interest U/S-7Q of EPF Rules for late payment of EPF for the period 01/11 to 09/13 vide Vr No.948 dtd 11.02.15 as per Lr No.SRO/RKL/7Q/OR/9740/5408 dtd 01.01.15 .Earlier the E.O. of Brajrajnagar municipality was also intimated vide office order no.395

dtd 20.03.14 to pay the following amount towards interest U/S-7Q @12% p.a. .The details are furnished below:-

A/C-I	A/C-II	A/C-X	A/C-21	A/C-22	Total
21721.00	1468.00	11362.00	682.00	13.00	35246.00

A/C-I	A/C-II	A/C-X	A/C-XXI	A/C-XXII	Total
33850.00	2342.00	17890.00	1076.00	22	55180.00

.The local authority was requested through Preliminary Objection Memo to confirm the said figure and clarify to audit :-

- Why there was delay in the payment of EPF .
- Who are responsible for the said loss of municipality money .
- why the said amount will not be suggested for recovery from the persons responsible .

.In response to POM, the Local Authority replied that the same will be intimated to the delinquent persons about the loss of such Govt. Revenue.Hence the objection holds good and the amount of **Rs.90426.00**[Rs.35246.00+Rs.55180.00] is suggested for recovery from the persons responsible.

Persons Responsible.

- 1.Sri Pradip Ku Mohanty Ex EO-Rs.30142.00
- 2.Sri Suryamani Pattajosi I/C EO-Rs.30142.00
- 3.Sri. Suresh Ch Mohanty Ex EO-Rs.30142.00

Total Rs.90426.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Pradip Ku Mohanty Ex EO	Ex EO Brajraj nagar Municipality	at-Bidyut Colony Burla Dist.Sambal pur	30142.00
2	Suresh Chandra Mohanty Ex EO	Ex EO Brajaraj Nagar Municipality	Now EO Vyasaganagar Municipality Jajpur RoadKalinga Nagar Dist-Jajpur	30142.00
3	Suryamani Pattajosi ME Ex EO	Ex EO Brajaraj Nagar Municipality	Now Eo Rayagada Municipality Dist Rayagada	30142.00

14.9 - Excess payment of VAT towards purchase and repair of furniture . POM P-91

On checking of the paid vouchers of Accountant cash book for the period covered under audit it was noticed that a total sum of Rs 15209.00 was paid to Laxmi Fabrication,BRJN vide Vr No.1070/18.03.15 towards purchase and repair of furniture which included Rs3000.00 paid for repair charges .But VAT @13.5% was charged on the entire amount of Rs15209.00 resulting an excess payment of **Rs405.00**(13.5 % of Rs3000.00) .

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be suggested for recovery from the persons responsible .In response to POM, the Local Authority recovered the same from Laxmi Febrication Brajrajnagar vide Mr No-109783/dt30.07.15 and the same has been deposited in PNB A/C No-01-68832 OD DT.30.7.15

14.10 - Excess payment towards adjustment of advance . POM P-92

On checking of the of Election cash book wrt paid vouchers for the period covered under audit it was noticed that a total sum of Rs 406392.00 was shown paid vide Vr.No.-5(4) /07.05.14 towards Election expenditure . Out of the same Rs.350000.00 was shown as adjustment of advance which was paid vide Vr No-01/08.11.13 and the remaining amount of Rs 56392.00 was paid vide Vr No-5/07.05.14 and 122/15.05.14 from the Election and Accountant cash book . During scrutiny of the vouchers it was revealed that an amount of **Rs 3572.00** was paid in excess due to erroneous calculation .Again it was noticed that a voucher amounting to Rs 9400.00 paid for preparation of Electoral Rolls was missing .

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be suggested for recovery from the persons responsible .In response to POM, the Local Authority replied that the amount will be recovered from the delinquent persons.Hence the entire amount of **Rs.12972.00**[Rs.9400.00+Rs.3572.00] is suggested for recovery from the persons Sri Santosh Ku Purohit TD who had received the same from the municipality'.

Persons Responsible

1.Sri Santosh Ku Purohit TD Rs.12972.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Santosh Ku Purohit TD	Tax Daroga	Brajaraj Nagar Municipality PO-Brajaraj Nagar Dist-Jharsuguda	12972.00

14.11 - Excess payment to International Institute of sulabh systems IISS towards EPF & ESI contibution of labourers .POM P-103 TO 104

On scrutiny of the file of privatization of sanitation for the period covered under audit it was revealed that a total sum of Rs 129558.00 has been paid in excess to International Institute of sulabh systems(IISS) towards EPF & ESI contribution of labourers . As per tender agreement , International Institute of sulabh systems was to provide 83 nos of labourers for sanitation work in 10 nos of wards under Brajrarnagar municipality . Also as per tender agreement made on 10.01.2013 vide Notary Sl.No.-98/15.01.13, the first party i.e.Brajrajnagar municipality was to pay Rs 150.00 per day per labourer for a total no of 83 labourers for 30 days in every month and also pay the employer share of EPF & ESI @ 13.61% and 4.75% of the labour cost respectively to the second party i.e. IISS .But it was noticed that IISS was submitting bill regularly calculating the EPF & ESI of labourers on labor cost as well as overhead charges @ 10% of labor cost resulting in excess payment to IISS towards EPF & ESI contribution of labourers as calculated below .

CALCULATION OF EPF & ESI OF LABOURERS FOR ONE MONTH .-

Labour charges(83 nos x Rs150.00 x 30 days)	EPF @13.61 % to be paid to IISS	ESI @4.75% to be paid to IISS	Total(EPF + ESI) to be paid to IISS	EPF paid to IISS	ESI paid to IISS	Total(EPF+E SI) paid to IISS	Excess paid
373500.00	50833.00	17741.00	68574.00	54527.00	19030.00	73557.00	4983.00

Total no. of months for which the above payment was made--1/2013 to 2/2015 = 26 months

Total amount of excess payment = Rs 4983.00 x 26 month = **Rs 129558.00**

The local authority was asked through Preliminary Objection Memo to explain to audit the following points :

i.In which circumstance the above said excess payment was made to IISS ,

ii. Who are responsible for the said excess payment,

iii. why the same will not be suggested for recovery from the persons responsible .

In response to POM, the Local Authority recovered **Rs.55057.00** vide Vr No.467/dt.21.8.15 and **Rs .55056.00** vide Vr No-551/dt.11.9.15 from the monthly payment of July-2015 and August-2015 respectively and said that balance amount of **Rs.19445.00** [Rs.129558.00-Rs.55057.00-Rs.55056.00] will be recovered from the monthly payment of next month and produced to in exit conference. Hence the remaining amount of Rs.19445.00 is suggested for recovery.

Rs.19445.00 has been recovered vide vr.no.625 dtd.06.10.2015. The said recovery was verified on the date of exit conference. Hence the objection was dropped.

14.12 - Excess payment made than the actual amount. POM P-61

On checking of the paid vouchers of Accountant cash book for the period covered under audit it was revealed that an excess payment of Rs 1000.00 was made to Sri Siba shankar Samal, V.I. vide Vr No-239 dtd. 28.06.14 towards cost of fuel and lubricant used in municipality vehicle and D.G. set for the period 16.06.14 to 26.06.14 .Instead of the actual amount of Rs 55257.96 ,he was paid Rs 56257.96 for the said purpose resulting in an excess payment of **Rs 1000.00** .

The local authority was requested through Preliminary Objection Memo to explain to audit why the same should not be suggested for recovery from the persons responsible .In response to POM, the Local Authority recovered the amount of **Rs.1000.00** vide M.R No-110004 /dt.18.08.2015 from Sri Siba shankar Samal, V.I.

14.13 - Un-adjustment of Festival Advance. POM P-157 TO 158

On checking of the paid vouchers of accountant cash book and P/L account cash book with reference to respective vouchers guard files and pay-acquittance roll of Municipality staffs for the period covered under audit, it was found that a total sum of Rs.19,20,000/- (Rs.8,40,000/- +8,25,000/-+2,55.000/-) shown to have been paid to followings Municipality staff for payment towards Festival advance on the occasion of Durga Puja-2014 through vide vouchers No.485 to 487 dtd.25.09.2014, subsequently said amount advised to different Nationalised Bank Brajrajnagar for credited to their personal saving Account through bank cheque No.288552,288553,288555,288556,288557,288558,2588559,288560. Out of said amount a total sum of Rs.4,08,500.00 (Rs.1,75,000/- + Rs.2,28,500/- + Rs.5000/-) shown adjusted/ deducted from their salary bill/ Arrear salary bill of following Municipality staffs and the balance amount of Rs 1511500.00 has not been adjusted till the end of the financial year 2014-15 . As per Govt. guide line after payment of Festival Advance to staff, the said amount should be deducted from their salary bill in 10 installments without bank interest. The details are furnished in table A, B and C.

A

Sl. No.	Name of the employees and designation	Voucher No./ Dt.	Advance Paid	Vr.No./Dt.	Advance shown adjusted/deducted	Balance amount to be paid deducted	Remarks
1	2	3	4	5	6	7	8
1.	Linjaraj Sandha, Sweeper	486/ 25.09.14	15000	-	-	15000	
2.	Narayan Nag, Sweeper	-do-	15000	-	-	15000	
3.	Raja Sindria, Sweeper	-do-	15000	-	-	15000	
4.	Lakhpati Banchhor, Sweeper	-do-	15000	-	-	15000	
5.	Parbati Behera, Sweeper	-do-	15000	-	-	15000	
6.	Lobha Kalet, Sweeper	-do-	15000	-	-	15000	
7.	Kuntala Banchhor, Sweeper	-do-	15000	-	-	15000	

8.	Sukun Patra, Sweeper	-do-	15000	-	-	15000	
9.	Tara Sagar, Sweeper	-do-	15000	126/7.5.15	15000	-	
10.	Chandantula Gurla, Sweeper	-do-	15000	-	-	15000	
11.	Bisakha Kalet, Sweeper	-do-	15000	-	-	15000	
12.	Rita Kalet, Sweeper	-do-	15000	-	-	15000	
13.	Shrimati Ghasani, Sweeper	-do-	15000	-	-	15000	
14.	Bisakha Behera, Sweeper	-do-	15000	-	-	15000	
15.	Lata Mahanand, Sweeper	-do-	15000	-	-	15000	
16.	Rukmani Suna, Sweeper	-do-	15000	-	-	15000	
17.	Jalpari Behera, Sweeper	-do-	15000	-	-	15000	
18.	Rambha Behera, Sweeper	-do-	15000	-	-	15000	
19.	Bijay Suna, Sweeper	-do-	15000	-	-	15000	
20.	Lachhman Behera, Sweeper	-do-	15000	11/14 to 7/15 salary	13500	1500	
21.	Narendra Mahanand, Sweeper	-do-	15000	12/14 to 7/15 salary	12000	15000	
22.	Sankar Kalet, Sweeper	-do-	15000	1097/ 7.3.15	15000	-	
23.	Batu Banchhor, Sweeper	-do-	15000	-	-	15000	
24.	Lakhapati Banchhor, Sweeper	-do-	15000	-	-	15000	
25.	Manbodh Dungri, Sweeper	-do-	15000	-	-	15000	
26.	Sulochana Haripal, Sweeper	-do-	15000	-	-	15000	
27.	Kapurchand Kalet, Sweeper	-do-	15000	34/9.4.15	15000	-	
28.	Mina Sindria, Sweeper	-do-	15000	-	-	15000	
29.	Nira Behera, Sweeper	-do-	15000	-	-	15000	
30.	Ape Kumbhar, Sweeper	-do-	15000	317/ 30.06.15	15000	-	
31.	Jagbatia Gurla, Sweeper	-do-	15000	-	-	15000	
32.	Rathu Banchhor, Sweeper	-do-	15000	-	-	15000	
33.	Resam Suna, Sweeper	-do-	15000	-	-	15000	
34.	Asmati Suna, Sweeper	-do-	15000	-	-	15000	
35.	Shanti Kalet, Sweeper	-do-	15000	570/ 18.10.14	15000	-	
36.	Suna Mahanand, Sweeper	-do-	15000	-	-	15000	
37.	Pritam Kalet, Sweeper	-do-	15000	593/ 22.10.14	15000	-	
38.	Hembati Behera, Sweeper	-do-	15000	-	-	15000	
39.	Surendra Pancham, Sweeper	-do-	15000	-	-	15000	
40.	Gokul Sindur, Sweeper	-do-	15000	-	-	15000	
41.	Ganesh Sindur, Sweeper	-do-	15000	-	-	15000	
42.	Kishore Banchhor, Sweeper	-do-	15000	-	-	15000	
43.	Santosh Mahanand, Sweeper	-do-	15000	923/ 29.01.15	15000	-	
44.	Goura Sindur, Sweeper	-do-	15000	-	-	15000	
45.	Bhagbatia Gurla, Sweeper	-do-	15000	66/ 20.04.15	15000	-	
46.	Lobha Sindria, Sweeper	-do-	15000	-	-	15000	
47.	Dillip Banchhor, Sweeper	-do-	15000	573/ 18.10.14	15000	-	
48.	Jyotsna Banchhor, Sweeper	-do-	15000	-	-	15000	
49.	Kumkum Behera, Sweeper	-do-	15000	-	-	15000	
50.	Sarojini Bishar, Sweeper	-do-	15000	132/ 18.05.15	15000	-	
51.	Subran Dungri, Sweeper	-do-	15000	-	-	15000	
52.	Kari Kalet, Sweeper	-do-	15000	-	-	15000	
53.	Niladri Behera, Sweeper	-do-	15000	-	-	15000	
54.	Bijay Patra, Sweeper	-do-	15000	-	-	15000	
55.	Raibari Sindhiria, Sweeper	-do-	15000	-	-	15000	
56.	Jyotsna Behera, Sweeper	-do-	15000	-	-	15000	
TOTAL:-			840000		175000	665000	

B

Sl. No.	Name of the employees and designation	Voucher No./ Dt.	Advance Paid	Vr.No./Dt.	Advance shown adjusted/ deducted	Balance amount to be deducted	Remarks
1	2	3	4	5	6	7	8
1.	Kadambini Jena, Sr.Asst.	485/25.09.14	15000	7/15 salary	5000	10000	
2.	Santosh Pradhan, Peon	-do-	15000	707/ 7.11.14	15000	-	
3.	Paremeswar Sahu, Watchman	-do-	15000	-	-	15000	
4.	Isvar Ch. Mahakud, Peon	-do-	15000	-	-	15000	
5.	Sukun Prasad, Peon	-do-	15000	592/ 22.10.14	15000	-	

6.	Kokila Bag, Peon	-do-	15000	707/ 5.11.14	15000	-	
7.	Santoshini Budhia, Poen	-do-	15000	-	-	15000	
8.	Radhesyam Naik, W/s.	-do-	15000	106/ 5.5.15	15000	-	
9.	Biranchi Prasad Dixit, W/M	-do-	15000	39/ 9.4.15	15000	-	
10.	Lingaraj Bhoi, Peon	-do-	15000	806/ 10.12.14	15000	-	
11.	Minku Mirdha, Peon	-do-	15000	-	-	15000	
12.	Mahammad Ali Sha, Driver	-do-	15000	-	-	15000	
13.	Rudrapratap Naik, Driver	-do-	15000	-	-	15000	
14.	Kamraju Maharana, Driver	-do-	15000	-	-	15000	
15.	Kailash Ch. Patel, Driver	-do-	15000	-	-	15000	
16.	Srikant Pradhan, Driver	-do-	15000	-	-	15000	
17.	Willer Harpal, Driver	-do-	15000	-	-	15000	
18.	Ujagar Bhoi, Driver	-do-	15000	-	-	15000	
19.	Prafulla Kumar Pattanaik, Conductor	-do-	15000	724/ 20.11.14	15000	-	
20.	Kshyamasila Bag, Condu.	-do-	15000	-	-	15000	
21.	Soubhagya Kumar Naik, Condu.	-do-	15000	-	-	15000	
22.	Abhimanyu Jena, Condu.	-do-	15000	-	-	15000	
23.	Sunderlal Patjoshi, Helper	-do-	15000	-	-	15000	
24.	Artatrana Pandey, Helper	-do-	15000	-	-	15000	
25.	Binod Nanda, Helper	-do-	15000	-	-	15000	
26.	Nirakar Sahu, Helper	-do-	15000	-	-	15000	
27.	Alekha Sahu, Helper	-do-	15000	-	-	15000	
28.	Dutiananda Baiga, Helper	-do-	15000	-	-	15000	
29.	Jogesh Sha, Helper	-do-	15000	-	-	15000	
30.	Dharanidhar Pradhan, L/C	-do-	15000	-	-	15000	
31.	Santosh Kumar Purohit, Steno	-do-	15000	-	-	15000	
32.	Satyabadi Pradhan, Amin	-do-	15000	-	-	15000	
33.	Rajendra Narayan Pujhari, G.T.S	-do-	15000	125/ 7.5.15	15000	-	
34.	Gourishankar Deep, A.T.S	-do-	15000	-	-	15000	
35.	Gopal Ch. Das, A.T.S.	-do-	15000	-	-	15000	
36.	Jayanta Kumar Patel, Homoeo. Asst.	-do-	15000	105/ 15.05.15	15000		
37.	Sanjeeb Kumar Patel, Homoeo Asst.	-do-	15000	725/ 20.11.14	15000		
38.	Niranjan Sahu, Homoeo. Asst.	-do-	15000	262/10.06.15	15000	-	
39.	Somnath Badhai, A.T.S.	-do-	15000	-	-	15000	
40.	Bholeswar Naik, T.S.	-do-	15000	-	-	15000	
41.	Biswanath Gorai, T.S.	-do-	15000	-	-	15000	
42.	Sunil Chandra Patel, T.S.	-do-	15000	-	-	15000	
43.	Bansidhar Patel, T.S.	-do-	15000	-	-	15000	
44.	Durgaprasad Bhoi, T.S.	-do-	15000	574/ 18.10.14	15000	-	
45.	Pradeep Kumar Pujhari, A.T.S.	-do-	15000	-	-	15000	
46.	Bhabani Shankar Patel, A.T.S.	-do-	15000	-	-	15000	
47.	Pramod Kumar Naik, A.T.S.	-do-	15000	-	-	15000	
48.	Bichitra Kumbhar, A.T.S.	-do-	15000	-	-	15000	
49.	Krutartha Jena, A.T.S.	-do-	15000	-	-	15000	
50.	Nabin Kumar Patjoshi, A.T.S.	-do-	15000	11/14 to 7/15	13500	1500	
51.	Kishore Ch. Bhoi, A.T.S.	-do-	15000	188/ 23.05.15	15000	-	
52.	Bhagaban Dash, A.T.S.	-do-	15000	-	-	15000	
53.	Saroj Kumar Purohit, A.T.S.	-do-	15000	707(3)/7.11.14	15000	-	
54.	Laba Ku. Ghasi, A.T.S.	-do-	15000	-	-	15000	
55.	Manbodh Pruseeth, A.T.S.	-do-	15000	1056/ 13.07.15	15000	-	
TOTAL:-			825000		228500	596500	

C

Sl. No.	Name of the employees and designation	Voucher No./ Dt.	Advance Paid	Vr.No./Dt.	Advance shown adjusted/deducted	Balance amount to be deducted	Remarks
1	2	3	4	5	6	7	8
1.	Ajit Kalet, Sweeper	487/ 25.09.14	15000	-	-	15000	
2.	Radhika Banchhor, Sweeper	-do-	15000	-	-	15000	
3.	Tara Patra, Sweeper	-do-	15000	-	-	15000	
4.	Gokul Suna,	-do-	15000	-	-	15000	
5.	Niranjan Behera, Sweeper	-do-	15000	-	-	15000	
6.	Radha Charan Ghasi, Sweeper	-do-	15000	-	-	15000	
7.	Antaryami Mahananda, Sweeper	-do-	15000	-	-	15000	
8.	Binod Behera, Sweeper	-do-	15000	-	-	15000	

9.	Sakila Suna, Sweeper	-do-	15000	-	-	15000	
10.	Jayapal Bag, Sweeper	-do-	15000	-	-	15000	
11.	Isvar Prasad Behera,	-do-	15000	-	-	15000	
12.	Guru Ch. Mali, Peon	-do-	15000	-	-	15000	
13.	Basudev Sindria, Sweeper	-do-	15000	-	-	15000	
14.	Besak Makar, Peon	-do-	15000	-	-	15000	
15.	Bhagirathi Pate, Operator	-do-	15000	-	-	15000	
16.	Simadri Jena, Sweeper	-do-	15000	7/15	5000	10000	
17.	Manoranjan Mishra, Sweeper	-do-	15000	-	-	15000	
TOTAL:-			255000		5000	250000	

The local authority was asked through Preliminary Objection Memo to explain to audit the following points :

i. In which circumstances the above FA has not been deducted from the monthly salary bill of above Staffs.

ii. Who are responsible for non deduction of said festival Advance.

iii. why the same will not be suggested for recovery from the persons responsible .

In response to POM, the Local Authority replied that the will be adjusted/recovered before exit conference. Till adjusted/recovery of same , the un-adjusted/recovered

amount of Rs.1511500.00[Rs.665000.00+Rs.596500.00+Rs.250000.00] is kept under objection.

14.14 - Non production of required documents. POM P-85 to 86

Sub-Production of detailed and approved estimate from MVI, Jharsuguda regarding repair and maintenance cost of Municipal vehicles (Ref:- Rule-23 of Rules & Regulations for control and use of vehicles in different Govt. officers of Finance Dept. Govt. of Odisha)

On checking of the paid vouchers for the year 2014-15, it was found that an amount of Rs.1,33,929.00 as listed below was shown spent towards repair and maintenance cost of different type of vehicles used by this Municipality. In this connection as required under the above cited rule the detailed estimate along with necessary approval from MVI, Jharsuguda prior to the release of the said payments may please be produce before audit for verification and compliance reported.

Sl. No.	Regd. No. of Vehicle	Type of vehicles	Vr.No./Dt.	Expenditure Amount	By whom spent
1.	OR-23C-8538	Tractor	171/05.06.14	10125/-	Basant Ku. Singh, Driver
2.	ORO—23D-2838	Tractor	227/25.06.14	8914/-	Nirakar Sahu, Driver
3.	ORO-23B-716	Auto Tipper	261/19.07.14	7515/-	Binod Naik, Helper
4.	ORW-2273	Tata-407	426/04.09.14	6484/-	Kailash Patel, Driver
5.	OR-15-9787	Ambulance	711/14.11.14	10756/-	Kailash Patel, Driver
6.	OR-15M-4430	Dead body carrier	7112/14.11.14	10193/-	Shiba Sh. Samal, V.I.
7.	ORO-23C-8538	Tractor	714/14.11.14	9855/-	Basant Ku. Singh, Driver
8.	ORO-23-7169	Auto Tipper	767/08.12.14	19946/-	Alekha Sahu, Helper
9.	Not mentioned	Tractor	816/07.12.14	12000/-	Kamraju Maharana, Driver
10.	OR-23C-8538	Tractor	1002/23.02.15	14409/-	Basant Ku. Singh, Driver
11.	ORO-23D-2838	Tractor	1001/23.02.15	12676/-	Nirakar Sahu Driver,
12.	OR-15D-4520	Tractor	1099/28.03.15	11056/-	Siba Shankar Samal, V.I
Total:-				1,33,929.00	

The local authority was asked through POM to produce the required documents approved by the MVI Jharsuguda. In response to POM, the local authority replied that the point mentioned by audit is noted for future guidance. The reply of the local authority is not satisfactory.

In the exit conference the local authority furnished the following compliance against the aforesaid objection.

1. Actually the repair work has been done prior to taking certificate from the M.V.I. The repair has been done for Cess pool machine, Dead Body Carrier, Ambulance, Tractor, TATA 407 used for sanitation purposes. All these vehicle are being used for essential service and the system of getting certificate is a pretty lengthy process. Keeping in view of the urgency the repair has been done in urgent basis for the welfare of common people and in public interest. The expenses as mentioned in para also includes compulsory servicing of vehicles which requires expenditure to be incurred for compulsory fuel filling , mobil, Coolant, Mobil filter, Greasing etc.

As the expenditure has been incurred without obtaining prior approval of the M.V.I. due to emergency nature of work it needs regularization by obtaining post fact approval from the M.V.I. Concerned., hence till approval of the expenditure the amount of Rs.1,33,929.00 is kept under objection.

14.15 - Non production of required documents. POM P-9

Sub: - Production of required beneficiary Selection list, sanction order and other related documents against the SJSRY (USEP) subsidy amount.

On checking of the paid vouchers of SJSRY cash book for the Financial year 2014-15 it was noticed that the following subsidies of beneficiaries have been paid to the B.M. of different nationalized banks. The details are furnished below.

Sl. No.	Vr.No. & Dt.	To whom paid	Total amount (in Rs.)	Subsidy amount paid (25%)
1.	14/07.06.14	B.M., UCO Bank, Brajrajnagar	250000/-	62500/-
2.	15/07.06.14	-Do-	290000/-	75000/-
3.	16/07.06.14	B.M., UBI Bank, Brajrajnagar	300000/-	75000/-
4.	17/07.06.14	B.M., PNB Bank, Brajrajnagar	250000/-	62500/-
5.	18/07.06.14	B.M., UCO Bank, Brajrajnagar	840000/-	210000/-
				4,85,000/-

The local authority was asked through POM to produce the required beneficiary ion list, sanction order and other related documents against the SJSRY[USEP] subsidy amount. In response to POM the local authority furnished no reply.

In the exit conference the local authority furnished the sanctioned orders along with related documents in support of release of subsidy amount. The same was verified and the objection was dropped.

14.16 - Non production of required documents. POM P-83 to 84

Sub:- Production of upto date fitness, insurance of MWG owned by this Municipality bearing Regd. No.OR-15B- 9485 shown used by the Sanitary Inspector

1. Production of authority for providing MWG to the Sanitary Inspector of this office

From the relevant log book it was disclosed that 1no. of MWG with above cited Regd. No. has been shown used by the sanitary Inspector **Sri.Brundaban Behera** throughout the year for Supervision of Sanitation work of this Municipality area. In this regard the necessary Municipal Council Resolution, consent of the Chairperson and satisfaction report from the concerned ward Councilors may be produced to audit for verification.

2. Production of approval of the tour particulars.

From the relevant log book it was observed that through out the financial year 2014-15 including Sundays . Sri. Behera, S.I. has been shown plying to different wards under Municipal area from Supervision of Sanitation work for which a total of 330.46ltrs. of petrol has been consumed which was amounting to Rs.23,730/- .

In this connection for verification of the generousness of such tour an expenditure made there of the following documents may please be produced to audit and compliance reported.

- (a) Registration Book.
- (b) Up to date tax deposit receipt.
- (c) Up to date insurance.
- (d) Certificate of authorization regarding plying of such vehicle.
- (e) C.L register of Sri .B.Behera, S.I. for 2014-15.
- (f) Certificate from the self concerned that he has not availed any one of the Govt. holidays.
- (g) Signature of the E.O. in the Log Book on the day of plying .

In response to POM the local authority failed to produce the above cited documents for verification and replied that the vehicle mentioned was to be used for purpose of supervision and sanitation works .As per verbal direction of authority and as per urgent sanitary needs of office the said vehicle was used for such purposes since the date of procurement of such .

As the local authority failed to produce all the above cited documents,i.e. up to date Insurance and up to date Tax Deposit Receipt for verification, it was construed that the said vehicle is not in running condition at all.The consumption of fuel in this respect is false and fictitious .Again it was noticed that the vehicle was shown plying on all the days of the year including Sundays and other holidays as per vehicle log book.It was also noticed that everyday the fuel balance in the vehicle becomes nil which is quite impossible in practical .The signature of the E.O. is also found nowhere in the log book .Above all as per Govt. Rules,there is no provision of supplying motor vehicle and fuel to the Sanitary Inspector .

Hence the supply of fuel to the Sanitary Inspector . is quite illegal in nature and not acceptable to audit as it violates the Govt. guidelines .So the total amount of Rs **23730.00** expended towards this purpose is suggested for recovery from the person concerned,i.e. the Sanitary Inspector .and compliance reported .

Person responsible

Sri Brundaban Behera,Sanitary Inspector,Brajrajnagar Municipality --- Rs 23730.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Brundaban Behera,S.I.	Sanitary Inspector,Brajrajnagar Municipality	C.O.-CDMO,Jharsuguda	23730.00

14.17 - Non-Production of works case records towards refund of SD. POM P-74

On checking of the voucher guard files of different schemes of Brajrajnagar Municipality for the period covered under audit it was noticed that a sum of Rs.35,64,253/- has been released towards refund of Security deposit to contractors which was deducted from various work bills.The local authority was asked to produce the work case records and other related documents in support of the release of SD. Out of the said amount 8 nos of case records amounting to Rs.152718.00 has not been produced to audit for verification.

The local authority was asked through Preliminary Objection Memo about the non production of works case records and other documents ..In response to POM the local authority replied that the said works case records will be produced to next audit for verification.

SL NO	VOUCHER NO / DATE	TO WHOM PAID	AMOUNT SHOWN PAID	NAME OF THE WORKS CASE RECORDS/PURPOSE	REMARKS
1	2	3	4	5	6
1	10/30.4.14	P.K.Patel Cont.	14108.00	Const. of Ladies common room at BRJN College	MP LAD
2	96/9.1.15	A.K.Dhal Cont.	50000.00	Const. of C.C.Road from	BRGF

				sikhya niketan school to turnel	
3	175/6.6.14	N.C.Naik Cont.	10000.00	Cancellation of contractor license	do
4	379/20.8.14	A.Prasad Cont	6500.00	Market toll i.e monday and saturday weekly market	do
5	644/28.10.14	R.KRungta Cont	22455.00	Refund of Additional performance security deposited for the work completion in diff. gallies in W,N-13	do
6	645/28.10.14	do	22200.00	- do- for const. of c.c road in diff. gallies in W.N-6	do
7	646/28.10.14	do	22455.00	-do- for const. of c.c road at itabhata	do
8	111/14.5.14	R.T.Yadav Cont.	5000.00	EMD for c.c.road from ghoda baba mandir towards gualapada	do
	TOTAL		152718.00		

In the exit conference the required case records were produced by the local authority in support of release of S.D. Which were verified by the auditor concerned and hence the objection was dropped.

14.18 - Non Production of documents of payments towards privatization of Sanitation. POM P-99

On checking of the paid vouchers w.e.f Accountant case book from the period covered under audit, it was found that a total sum of Rs.67,64,284/- was shown paid to Sri.Om Prakash Singh[Supervisor] person of International Institute of Sulabha Systems from the perios 3/14 to 2/15 for sweeping and cleaning of W.No.4,5,6,7,10,12,15,16,17 & 18. The details are furnished below.

Sl. No.	Vr.No./Dt.	Period of payment	Total Amount paid	Bill Amount	EPF contribution @ 12.61%	ESI Contribution @ 4.75%
1.	76/12.05.14	3/14	622357/-	548800/-	54527/-	19030/-
2.	104/12.05.14	4/14	622357/-	548800/-	54527/-	19030/-
3.	205/13.06.14	5/14	523117/-	449560/-	54527/-	19030/-
4.	289/21.07.14	6/14	554317/-	480760/-	54527/-	19030/-
5.	361/08.08.14	7/14	554317/-	480760/-	54527/-	19030/-
6.	467/12.09.14	8/14	554317/-	480760/-	54527/-	19030/-
7.	520/30.09.14	9/14	300000/-	480760/-	54527/-	19030/-
8.	577/18.10.14	9/14	254317/-	480760/-	54527/-	19030/-
9.	692/27.11.14	10/14	554317/-	480760/-	54527/-	19030/-
10.	809/11.12.14	11/14	554317/-	480760/-	54527/-	19030/-
11.	911/20.01.14	12/14	521917/-	448260/-	54527/-	19030/-
12.	942/09.02.14	1/15	554317/-	480760/-	54527/-	19030/-
13.	1028/10.03.14	2/15	554317/-	480760/-	54527/-	19030/-
	Total:-		67,64,284/-	58,81,600/-	6,54,324/-	2,28,360/-

In course of scrutiny of the vouchers the following irregularities were noticed:-

1. Though all the payments were made to Sri. Om prakash Singh,[Supervisor] the authorization certification from I.I.S.S to Sri.Singh was not kept in guard file.
2. Master Roll of labourers was not found in guard file.
3. Deposit challans towards E.P.F and E.S.I was not kept in guard file.

In response to POM, the local authority replied that the same will be produced to next audit.As per the report of the Executive Officer and the Sanitary Inspector,the conservancy work in the municipality is being performed fairly by the IISS according to Tender Agreement since a long period of time .IISS is an international organization with clean reputation .As the conservancy work in the municipality is executed purely on the basis of Tender ,So there is no need of producing the muster rolls of the labourers .However the local authority is advised to collect the deposit receipts of EPF and ESI of the labourers which was paid by the municipality to IISS and produce to next audit for verification. Till verification of the receipts by the next audit, the amount of Rs. 8,82,684/- is kept under objection.

14.19 - Non production of Service Tax Clearance Certificate.POM P-89

On checking of the paid vouchers of Devolution Fund cash book for the period covered under audit it was noticed that a total sum of Rs 128634.00 was shown paid to Sanskruti Associates PVT LTD Vide Vr. No. 07/11.11.14 towards L.T.extension of street light point in front of LLRUVIT street light,250 KV K.Line,BRJN and Rs 188004.00 towards 3Q electrification in high mast light point at Thakurpada kalyan mandap .As per Sec-65(105)(22d) of the Finance Act 1994,Service Tax should be charged @10.3%of the gross value of the services for erection,commissioning or installation of electrical and electronics devices including wiring or fitting .It was noticed that though the contractor has submitted Regd. certificate from the Central Board of Excise and Customs but the required Service Tax Clearance Certificate for the period 01.04.2013 to 31.03.2014 was not provided by him .Hence the Local Authority was asked through POM to explain to audit why Service Tax @ 10.3 % has not been deducted from the gross value of the bill .In response to the POM ,The Local Authority replied that Sec.-65 (105)(22d) is not applicable from the financial Year 2012-13 onwards . But he failed to produce the same circular to audit.Hence Service Tax of Rs 13250.00 @ 10.3 % of Rs128634.00 is suggested for recovery from the persons responsible.

In the exit conference the circular of Central Government towards exemption of Service Tax was produced. The same was verified and the objection was dropped.

14.20 - • Sanction of deputation of Government Servants to other Governments and on Foreign Service .

During the financial year 2014-15 ,there was no case of Sanction of deputation of Government Servants to other Governments and on Foreign Service found in the Municipality .

14.21 - In-admissible payment of T.I.temporary increase to the Family Pensioner employed under rehabilitation assistance scheme

During the financial year 2014-15 ,there was no case of In-admissible payment of T.I.temporary increase to the Family Pensioner employed under rehabilitation assistance scheme

14.22 - • Checking of municipal quarters .POM P-101

After repeated issue of POMs and several verbal requests, the Local Authority could not produce the Quarter Allotment file to audit .Hence the Local Authorityis suggested to produce the same to next Audit for verification of the same.

14.23 - Inadmissible payment of medical allowance to the municipal staff

During the financial year 2014-15 ,there was no case of Inadmissible payment of medical allowance to the municipal staff .

14.24 - Engagement of CLRs/DLRs/NMRs appointed after dt.19.0S.1997 without Government approval .POM P-55

The local authority was asked through preliminary objection memo to explain to audit about the engagement of CLRs/DLRs/NMRs appointed after dt.19.0S.1997 without Government approval .In response to POM, the local authority replied " All the DLR/NMR employees have been employed before dt.19.5.1997";

PARA: 15 AUDIT ON WORKS

15.1 - Production of Records and registers POM P-120

1. Sub-Production of Register of Check Measurement maintained by the M.E.

As required under OPWD Code as well as OPWD Manual Page-243 to 245,the local authority was requested to produce the following documents regarding authenticity of measurement recorded in M.B.s for various type of development works executed under the Brajrajnagar municipality during the financial year 2014-15 for necessary verification and compliance reported .

1. Register of Check Measurement maintained by the M.E. or Sub divisional Officer of works .Such register of check measurement should exhibit ;

i.Date of check measurement ,

ii.Page recording measurement subject to test check,

iii.Value of measurement checked,

iv.Types of works check measured,

v.Result of check measurement in support of every item of work,

vi.Register of approved estimate bids for contract .(Para 3.10.1 of OPWD Code) .

In response to POM, the local authority replied that a register has already been opened .But the same was not produced to audit for verification .Hence the local authority is suggested to produce the same to next audit for verification .

15.2 - 1.Production of Records and registers POM P-119.

1sub-.Production of detailed history,required design and drawing as well as approved query chart for obtaining of minor minerals

As required under the codal provisions of OPWD vide page-308 to309 of of OPWD Manual in support of executions of road projects, the local authority was asked to produce the following documents to audit to ascertain about the genuineness of payments .

i.Preliminary Investigation Report of the Worksite ,

ii.Required Drawing and Designing and Mode of Execution,

iii.Approved Query Chart from concerned tahasil regarding obtaining of minor minerals .

2.Sub-Production of Registers of Registered Contractors under this municipality .

The local authority was also requested to produce before audit the Register containing the list of Registered contractors who executed different contract works under the municipality during the financial year 2014-15 along with detailed particulars relating to Renewal of License etc in order to ascertain the genuineness of award of work contracts in their favour by the municipal authority and compliance reported .

In response to POM, the local authority replied that :

- 1)i.The Preliminary Investigation Report will be attached at the time of framing of estimate hence forth,
 - ii.Plan and design are being kept in the file.The same will be kept in the files in which these are not kept hence forth and noted for future guidance ,
 - iii.A letter will be sent to Tahasildar,Jharsuguda for Approved Quarry List for obtaining minor minerals .
- 2)The Register of Contractors has been supplied to audit for verification .

But the Register of Contractors has not been supplied to audit for verification .Hence the local authority is advised to produce the same definitely to next audit for verification and keep the said documents .

15.3 - EXCESS PAYMENT ON WORKS POM- P-105

Name of work-Construction of Examination Hall at Brajrajnagar College .

C.R.No-323/14-15, PD Fund13-14)

Estimatecost-1760000.00(Administratively approved by the Collector/ District Magistrate,JSG on 03.04.2014)

Name of Contractor- Dileswar Naik

Name of J.E.-Pramod Kumar Patel

Vr.No.-86/27.10.14,1ST R/A,Rs 959874.00,M.B.-402,P-93 to 105

Vr No-95/03.12.14,2ND R/A,Rs 542100.00,M.B.-403,P-30 to 37

Vr No-142/12.02.15,3RD &Final,Rs 249226.00,M.B.-402,P-176 to 188

Sub-EXCESS PAYMENT THAN THE ESTIMATE RATE

On checking of the above case record wrt the M.B.,it was noticed that in the following manner excess rate than the estimate as well as agreement rate was allowed. ..

Type of Work	Rate allowed in the bill	Estimate rate	Excess rate allowed	Quantity of work executed	Excess payment allowed
Brick work(F&P)	3278.97/cum	2928.99/cum	349.98/cum	49.43cum	Rs17300.00
Brick work(S/S)	3312.30/cum	2962.32/cum	349.98/cum	45.45cum	Rs15907.00
Total					Rs33207.00

The local authority was requested to clarify to audit :-

- i. Why the excess rate than the estimate as well as agreement rate has been allowed,
- ii.Who are responsible for such excess payment .

iii. And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.33207.00** from Sri Dileswar Naik, Contractor through the SD money of the said work case record vide Vr No.26/dt 03.09.15.[PD Fund]

15.4 - EXCESS PAYMENT ON WORKS .POM-P 106 TO 108

Name of work-Const. of C.C.Road at College Pada in W.N.-23

C.R.No-333/188/14-15,CC Road

Estimatecost-500000.00

Name of Contractor-Suratha Bhoi

Name of J.E.-P.K.Patel

Vr.No.-12/18.08.14

M.B.No.-399

Page-22 to 28

1.Sub-Excess payment towards moorum sub-base on road surface .

Vide L.N.-5473/H&UD Dept. dtd 07.02.13 ,there is provision for thickness of 0.075mtr for construction of Granular sub-base .But in the project ,as per measurement recorded in the M.B. ,Granular sub-base work of thickness 0.10mtr. was shown executed in violation of the govt. guidelines .Due to allowance of excess thickness over and above the admissible limit there occurred excess payment as calculated below;-

Granular sub-base shown executed as per measurement recorded in M.B.

Page 22:-1no x 145.0m x 6.50m x 0.10m=94.25cum

Page 23- 1no x 10.0m x 6.50m x 0.10m =6.50cum

Total =100.75cum or 99.50cum

Admissible limit

Page 22:-1no x 145.0m x 6.50m x 0.075m=70.69cum

Page 23- 1no x 10.0m x 6.50m x 0.075m =4.88cum

Total =75.57cum

Excess allowed ----- 99.50cum-75.57cum=23.93cum

Excess paid-----23.93cum x 342.55 = Rs8197.00

2Sub-Non deduction of voids in moorum spreading

23.88cum of moorum spreading for berms filling was shown executed without deducting voids .As a result there occurred excess payment as calculated below :-

Voids to be deducted -----12.5% of 23.88cum = 2.98cum

Excess paid -----2.98 x 261.46 = Rs779.00

3.Sub-Excess payment in removal of excavated earth by mechanical means :-

61.94cum of excavated earth was shown removed by mechanical means and paid @ Rs 103.02/cum without deducting the loading cost.As per S.R.-2012,2/3rd of Rs 61.00 is to be deducted towards loading cost .Due to non deduction of loading cost there occurred excess payment as calculated below :-

2/3rd of Rs 61.00 = Rs40.66

Quantity of excavated earth shown removed = 61.94cum

Excess paid = 40.66 x 61.94 = Rs2518.00

Total amount of excess payment(1+2+3) = **Rs11494.00**

.The local authority was requested to clarify to audit :-

- i. Why the excess payment has been made,
- ii. Who are responsible for such excess payment .
- iii. And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.11494.00** from Sri Suratha Bhoi, Contractor through the SD money of the said work case record vide Vr No.38/dt 09.09.15.[C.C.Road]

15.5 - EXCESS PAYMENT ON WORKS .POM P-109 TO 111

Name of work-Const. of CC Road from Mama Chowk towards Rajkiran House in W.N.16

C.R.No-344/192/14-15, CC Road (12-13)

Estimatecost-700000.00

Name of Contractor-Arjun kumar Dhal

Name of J.E.-Jharana Khamari

Vr.No.-06/25.06.14

M.B.No.-397

Page-56 to 71

1.Sub- Excess payment towards moorum sub-base on road surface .

Vide L.N.-5473/H&UD Dept. dtd 07.02.13 ,there is provision for thickness of 0.075mtr for construction of Granular sub-base .But in the project ,as per measurement recorded in the M.B. ,Granular sub-base work of thickness 0.10mtr. was shown executed in violation of the govt. guidelines .Due to allowance of excess thickness over and above the admissible limit there occurred excess payment as calculated below;-

Granular sub-base shown executed as per measurement recorded in M.B.

Page 59:- 248.65sqm x 0.10m=24.86cum

Page 61- 314.10sqm x 0.10m =31.41cum

Total =56.27cum

Admissible limit:- (248.65+314.10) sqm x 0.075m =42.20 cum

Excess allowed ----- 56.27cum-42.20cum=14.07cum

Excess paid-----14.07cum x 342.55 = **Rs 4820.00**

2.Sub-Excess payment in providing,laying,spreading and compacting W.B.M.-III grade with uniform thickness .

As per L.N.-5473/H&UD Dept. dtd 07.02.13, the admissible thickness of the aforesaid item of work is 0.075mtr.But in the approved estimate ,0.08mtr. of thickness was allowed and accordingly measurement was also recorded in the M.B. . As a result excess payment was made as calculated below -

Page 59-248.65sqm x 0.08m. = 19.89 cum

Page 62-555.94sqm x 0.08m = 44.47 cum

Total =64.36cum

Admissible quantity =804.59sqm x 0.075m =60.34 cum

Excess quantity = 64.36 - 60.34 = 4.02cum

Excess paid = 4.02cum x Rs4111.71 = **Rs16529.00**

Total excess payment =Rs4820.00 + Rs 16529.00 = **Rs21349.00**

.The local authority was requested to clarify to audit :-

- Why the excess the excess payment has been made,
- Who are responsible for such excess payment .
- And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.21349.00.00** from Sri Arun Ku Dhal, Contractor through the SD money of the said work case record vide Vr No.39/dt 09.09.15.[C.C.Road]

15.6 - EXCESS PAYMENT ON WORKS POM P-112 TO 113

Name of work-Improvement of community center Ramachandi Club at Telenpali .

C.R.No-383/205/14-15, MLA LAD (13-14)

Estimatecost-250000.00

Name of Contractor-Anil Jagat

Name of J.E.-P.K.Patel

Vr.No.-54/29.10.13, 1st R/A, Rs 83710.00, M.B.-384, P-176 to 182

Vr.No.-91/24.01.14, 2nd R/A, Rs 99942.00, M.B.-391, P-124 to 134

Vr.No.-30/12.0614, 3rd&Final, Rs 66348.00, M.B.-398, P-36 to 44

1.SUB-EXCESS PAYMENT ALLOWED IN EXECUTION OF FITTING AND FIXING OF VITRIFIED TILES.

On checking of the above case record wrt the MB and the approved estimate for this municipality effective during the year 2014-15, it was noticed that for the execution of fitting and fixing of vitrified tiles vide item no-6 of the bill , Rs310.88/sqm was allowed in excess than the approved cost .As a result excess payment made as calculated below-

Cost of supplying,filling and fixing of vitrified tiles as per bill-----Rs 1187.46/sqm

Cost of supplying,filling and fixing of vitrified tiles as per analysis of rates of the municipality for 2014-15-----Rs876.58/sqm

Excess rate allowed----- 1187.46-876.58 = Rs 310.88

Excess amont allowed-----310.88 x 48.41sqm = Rs15050.00

Less excess work value done beyond E.C.-----Rs3202.00

Net excess amount paid-----Rs15050.00 - Rs 3202.00 = **Rs 11848.00**

Analysis of Rates(data for 10sqm)

Deion	Quantity	Unit	Rate	Amount
(a) Material				
Cost of Tile	10.00sqm	sqm	605.00	6050.00
Sand	0.21cum	cum	48.00	10.08
Cement	0.744qtl.	qtl.	568.60	423.04
Cement for Slurry	0.33qtl.	qtl.	568.60	187.64
White Cement	0.076qtl	qtl	1750.00	133.00
(b) Labour				
Mason Spl.	2.16nos	each	205.00	442.80
Mulia	2.16nos	each	150.00	324.00
(c)Overhead charges @7.5% of (a+b)	7570.56		7.5%	567.79
(d) Contractor profit @7.5% of (a+b)	7570.56		7.5%	567.59
(e) VDA	4.32no	each	0.00	0.00
(e) Lead and Royalty				

Sand(screened and washed)	0.21cum	cum	203.44	42.72
Cement	1.150qtl	qtl	14.70	16.91
Total(a+b+c+d+e)				8765.77
Rate per sqm.				Rs876.58

.The local authority was requested to clarify to audit :-

- Why the excess payment has been made,
- Who are responsible for such excess payment .
- And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.11848.00** from Sri Anil Jagat, Contractor through the SD and EMD money of the said work case record vide Vr No.536/dt 03.09.15.Rs 3889.00 and Vr No.537/09.09.15 Rs.7959.00.[Gen]

15.7 - EXCESS PAYMENT ON WORKS .POM 114 TO 116

Name of work-Const. of CC Road at Chaukani Kisanpada and Khadiapada in W.N.-13

C.R.No-363/198/13-14/14-15,CC Road

Estimatecost-800000.00

Name of Contractor-Suratha Bhoi

Name of J.E.-P.K.Patel

Vr.No.-27/26.09.14

M.B.No.-402

Page-62 to 69

1. Excess payment towards moorum sub-base on road surface .

Vide L.N.-5473/H&UD Dept. dtd 07.02.13 ,there is provision for thickness of 0.075mtr for construction of Granular sub-base .But in the project ,as per measurement recorded in the M.B. ,Granular sub-base work of thickness 0.15mtr. was shown executed in violation of the govt. guidelines .Due to allowance of excess thickness over and above the admissible limit there occurred excess payment as calculated below;-

Granular sub-base shown executed as per measurement recorded in M.B.

Page 63:-1103.85sft x 0.15m = 165.57cum or 159.25cum

Admissible limit ----1103.85sft x 0.075m = 82.78cum

Excess allowed ----- 159.25cum-82.78cum=76.47cum

Excess paid-----76.47cum x 342.55 = **Rs26195.00**

2.Non deduction of voids in moorum spreading

38.13cum of moorum spreading for berms filling was shown executed without deducting voids .As a result there occurred excess payment as calculated below :-

Voids to be deducted -----12.5% of 38.13cum = 4.76cum

Excess paid -----4.76 x 261.46 = **Rs1244.00**

3.Excess payment in removal of excavated earth by mechanical means :-

99.13cum of excavated earth was shown removed by mechanical means and paid @ Rs 102.00/cum without deducting the loading cost.As per S.R.-2012,2/3rd of Rs 61.00 is to be deducted towards loading cost .Due to non deduction of loading cost there occurred excess payment as calculated below :-

2/3rd of Rs 61.00 = Rs40.66

Quantity of excavated earth shown removed = 99.13cum

Excess paid = 40.66 x 99.13 = **Rs4031.00**

Total excess payment(1+2+3) = **Rs 31470.00**

.The local authority was requested to clarify to audit :-

- Why the excess payment has been made,
- Who are responsible for such excess payment .
- And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.31470.00** from Sri Suratha Bhoi, Contractor through the SD money of the said work case record vide Vr No.37/dt 09.09.15.[C.C.Road]

15.8 - EXCESS PAYMENT ON WORKS .POM 117 TO 118

Name of work-Const. of CC Road in front of Sanjukta Mohapatra house in W.N.15

C.R.No-324/14-15,BRGF

Estimatecost-1000000.00

Name of Contractor-RBS Enterprises

Name of J.E.-P.K.Patel

Vr.No.-64/15.11.14

M.B.No.-399

Page-150 to 158

1. Excess payment towards moorum sub-base on road surface .

Vide L.N.-5473/H&UD Dept. dtd 07.02.13 ,there is provision for thickness of 0.075mtr for construction of Granular sub-base .But in the project ,as per measurement recorded in the M.B. ,Granular sub-base work of thickness 0.10mtr. was shown executed in violation of the govt. guidelines .Due to allowance of excess thickness over and above the admissible limit there occurred excess payment as calculated below;-

Granular sub-base shown executed as per measurement recorded in M.B.

Page 152: 12236.74sft x 4inch=4074.83sft = 115.31cum or 113.45cum

Admissible limit --- 12236.74sft x 3inch=3059.18sft 86.57cum

Excess allowed ----- 113.45cum - 86.57cum=26.88cum

Excess paid-----26.88cum x 294.79 = Rs7924.00

Less as per Tender----2.99% of 7924=Rs 237.00

Net Excess paid =7924-237=**Rs7687.00**

.The local authority was requested to clarify to audit :-

- i. Why the excess payment has been made,
- ii. Who are responsible for such excess payment .
- iii. And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.7687.00** from RBS Enterprises, Contractor through the SD money of the said work case record vide Vr No.2/dt 09.09.15.[BRGF]

15.9 - EXCESS PAYMENT ON WORKS .POM P-121 TO 122

Name of work-widening of Road from Gandhi Chowk to Bhoot Bunglow .

C.R.No-382/157/14-15, BRGF

Estimatecost-4416000.00

Name of Contractor-Prachanda Jaiswal

Name of J.E.-P.K.Patel

Vr.No.-75/22.07.11, Rs 2204630.00, MB-338, P-76 to 90

Vr No.-154/13.01.11,Rs2035220.00,MB-338, P-41 to 55

1.Sub-LESS REALIZATION OF ROYALTY

As per shedule(ii) of Rules-24 of OMMC Rules-2004, Royalty of minor minerals is increased @ 40% in every 3 years .Accordingly Royalty rate is is increased wef dt.01.09.2010 and 01.09.2013 .Due to realisation of Royalty at the old rate there occurred loss of Govt. revenue as calculated below -

Sl. No.	Material shown consumed	Quantity of material shown consumed	Royalty due for realization	Royalty shown realized	Royalty less realized
1	Sand	473.80cum	473.80 x 19.60/cum =9286.00	6633.00	2653.00
2	Crusher Dust	22.20cum	22.20 x 19.60/cum	Nil	435.00
3	Metal	1628.43cum	1628.43 x 70.56 =114902.00	82072.00	32830.00
	Total				Rs35918.00

.The local authority was requested to clarify to audit :-

- Why less realization of royalty has been made,
- Who are responsible for such excess payment .
- And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.35918.00** from Sri Prachanda Jayswal, Contractor through the SD money of the said work case record vide Vr No.541/dt 09.09.15.[Gen] and the said amount has been deposited to Tahasildar Jharsuguda vide VR NO-542/09.09.15 VIDE PNB Cheque Noi-624932/dt09.09.15

15.10 - EXCESS PAYMENT ON WORKS POM P- 133 TO 135.

Name of work-Const. of Drain from Shastri Chowk to Sankirtan Singh house in WN-19 .

C.R.No-463/273/13-14/14-15, BRGF

Estimatecost-Rs.300000.00

Name of Contractor-R.K.Rungta

Name of J.E.-P.K.Patel

Vr.No.-66/15.11.14

M.B.No.-392,p-196 to 197,399, p-140 to 149

1.Sub-EXCESS PAYMENT IN EARTH WORK IN HARD SOIL FOR EXCAVATION OF FOUNDATION .

As per approved estimate, there is provision for earth work in hard soil for excavation of foundation within initial lead and lift and cost is allowed @157.51/cum against the admissible rate of Rs 89.01/cum resulting in excess payment as calculated below-

A.Earth work in hard soil for foundation.

Deion	Quantity	Unit	Rate	Amount
(a) Labour				
Man Mulia	21.50nos	each	150.00	3225.00
Woman Mulia	21.50nos	each	150.00	3225.00
(b) Overhead charges @7.5% on " a"	6450.00		7.5%	483.75
(c) Contractor profit@7.5% on " a"	6450.00		7.5%	483.75
(d) VDA	43.00nos	0.00		0.00
Total				Rs7417.50/cum

B.In foundation and plinth

Basic rate-----7417.50

Add 20% initial rate i.e.1(a)--1483.50

Total-----Rs8901.00/100cum i.e. -89.01/cum

As per measurement recorded in the M.B. ,104.61cum earth work in hard soil for excavation of foundation within initial lead and lift has been shown executed and paid @159.09/cum (including 1% cess) against the admissible rate of Rs89.90/cum(including 1% cess) .

Excess paid----104.61 x(159.09-89.90) = 104.61 x 69.19 = Rs7238.00

Less 11% as per agreements= 796.00

Net excess paid-----7238.00 - 796.00 =**Rs 6442.00**

The local authority was requested to clarify to audit :-

- Why the excess payment has been made,
- Who are responsible for such excess payment .
- And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.6442.00** from Sri R.K.Rungta, Contractor through the SD and EMD money of the said work case record vide Vr No.03/dt 09.09.15.Rs.3442.00 and Vr No.543/09.09.15 Rs.3000.00[Gen]

15.11 - EXCESS PAYMENT TOWARDS CESS .POM -136 TO 137

Name of work-Const. of CC Road in diff. Galis in WN -6 .

C.R.No-466/276/13-14/14-15, BRGF

Estimatecost- Rs.300000.00

Name of Contractor-R.K.Rungta

Name of J.E.-P.K.Patel

Vr.No.-49/12.10.14

M.B.No.-398

Page-108 to 112

1.Sub-Excess payment towards Cess.

On the approved estimate , the rate of CC M-20 work is allowed at the rate of Rs 4351.70/cum .As per measurement recorded in MB ,67.76 cum CC M-20 has been shown executed and cost is allowed at the rate Rs4395.22/cum in the bill which is inclusive of 1% cess of Rs 43.52 over and above the estimate rates. .Hence there is no need to add cess separately . But in the bill 1% cess of **Rs 2978.00** is added which is quite irregular and inadmissible .

The local authority was requested to clarify to audit :-

- Why the excess payment towards cess has been made,
- Who are responsible for such excess payment .
- And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.2978.00** from Sri R.K.Runta, Contractor through the SD money of the said work case record vide Vr No530./dt 09.09.15.[Gen]

15.12 - EXCESS PAYMENT ON WORKS .POM P-138 TO 139

Name of work-Const. of C.C. Road in Different Galis at Old Gandhghora in W.N.-23

C.R.No-279/14-15,BRGF

Estimatecost-Rs.300000.00

Name of Contractor-R.K. Rungta

Name of J.E.-P.K.Patel

Vr.No.-36/18.08.14

M.B.No.-399

Page-65 to 71

1.Sub-EXCESS PAYMENT MADE IN MOORUM SPREADING

33.08cum moorum spreading was shown executed as per following measurement recorded in M.B. without deducting voids .

Page 68-- 2nois x90.28m x 0.60m x 0.20m =21.66cum

1nos x20.00m x 3.00m x 0.20m =12.00cum

Total- 33.66cum

or 33.08cum

As no compaction was made, the aforesaid volume of moorum spread contained voids .As no void was deducted there occurred excess payment as calculated below .

As per Analysis of Rates-2006, 12.5% voids were to be deducted from the total quantity of moorum collected/spread .

12.5% of 33.08cum =4.13cum

Excess paid=4.13cum x 279.65/cum =**Rs 1155.00**

The local authority was requested to clarify to audit :-

- i. Why the excess payment has been made,
- ii. Who are responsible for such excess payment .
- iii. And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.1155.00** from Sri R.K Rungta, Contractor through the SD money of the said work case record vide Vr No.533/dt 09.09.15.[Gen]

15.13 - EXCESS PAYMENT ON WORKS . POM P-140 TO 141

Name of work-Const. of C.C. Road in Different Galis at Lajkura in W.N.-5 .

C.R.No-442/252/13-14/14-15,BRGF

Estimate cost-Rs.300000.00

Name of Contractor-Dileswar Naik

Name of J.E.-P.K.Patel

Vr.No.-18/28.06.14

M.B.No.-394

Page-144 to 150

1.Sub-EXCESS PAYMENT MADE IN MOORUM SPREADING

33.08cum moorum spreading was shown executed as per following measurement recorded in M.B. without deducting voids .

Page 148-- 1no x90.75m x 2043m x 0.15m =33.08cum

As no compaction was made, the aforesaid volume of moorum spread contained voids .As no void was deducted there occurred excess payment as calculated below .

As per Analysis of Rates-2006, 12.5% void was to be deducted from the total quantity of moorum collected/spread .

12.5% of 33.08cum =4.13cum

Excess paid=4.13cum x 279.65/cum =**Rs 1155.00**

The local authority was requested to clarify to audit :-

- i. Why the excess payment has been made,
- ii. Who are responsible for such excess payment .
- iii. And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.1155.00** from Sri Dileswar Naik, Contractor through the SD money of the said work case record vide Vr No.535/dt 09.09.15[Gen]

15.14 - EXCESS PAYMENT ON WORKS .POM P-142 TO 143

Name of work-**Compl. of Road in Different Galis in W.N.-13**

C.R.No-280/14-15,BRGF

Estimate cost-Rs.300000.00

Name of Contractor-R.K.Rungta

Name of J.E.-P.K.Patel

Vr.No.-51/12.10.14

M.B.No.-398

Page-113 to 119

1.Sub-Excess payment made in moorum spreading.

33.08cum moorum spreading was shown executed as per following measurement recorded in M.B. without deducting voids .

Page 116-- 2nois x313ft x 3ft x 0.8ft =1250.74cft=33.08cum

As no compaction was made, the aforesaid volume of moorum spread contained voids .As no void was deducted there occurred excess payment as calculated below .

As per Analysis of Rates-2006, 12.5% voids is to be deducted from the total quantity of moorum collected/spread .

12.5% of 33.08cum =4.13cum

Excess paid=4.13cum x 279.65/cum =**Rs 1155.00**

The local authority was requested to clarify to audit :-

- i. Why the excess payment has been made,
- ii. Who are responsible for such excess payment .
- iii. And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.1155.00** from Sri R.K.Rungta, Contractor through the SD money of the said work case record vide Vr No.534/dt 09.09.15.[Gen]

15.15 - EXCESS PAYMENT ON WORKS POM P-144 TO 145. .

Name of work-Concreting in front of Hanuman Temple and Community Center in W.N.-8

C.R.No-444/254/13-14/14-15

Estimatecost-Rs.300000.00

Name of Contractor-Dileswar Naik

Name of J.E.-P.K.Patel

Vr.No.-17/28.06.14

M.B.No.-398

Page-44 to 52

1.Sub-EXCESS PAYMENT MADE IN MOORUM SPREADING

33.08cum moorum spreading was shown executed as per following measurement recorded in M.B. without deducting voids .

Page 49-- 2nos x384ft 3inch x 2ft 6inch x 0.8ft =1279.55cft=36.21cum or 33.08cum

As no compaction was made, the aforesaid volume of moorum spread contained voids .As no void was deducted there occurred excess payment as calculated below

As per Analysis of Rates-2006, 12.5% voids was to be deducted from the total quantity of moorum collected/spread .

12.5% of 33.08cum =4.13cum

Excess paid=4.13cum x 279.65/cum =**Rs 1155.00**

The local authority was requested to clarify to audit :-

- Why the excess payment has been made,
- Who are responsible for such excess payment .
- And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.1155.00** from Sri Dileswar Naik, Contractor through the SD money of the said work case record vide Vr No.532/dt 09.09.15.[Gen]

15.16 - EXCESS PAYMENT ON WORKS .POM P-146 TO 147

Name of work-Const. of C.C. Road in Different Galis in W.N.-15

C.R.No-448/258/13-14/14-15

Estimate cost-Rs.300000.00

Name of Contractor-Dileswar Naik

Name of J.E.-P.K.Patel

Vr.No.-55/12.10.14

M.B.No.-398

Page-100 to 107

1.Sub-EXCESS PAYMENT MADE IN MOORUM SPREADING

33.08cum moorum spreading was shown executed as per following measurement recorded in M.B. without deducting voids .

Page 104-- 2nos x349ft x 3ft x 0.8ft =1394.60cft=39.46cum or 33.08cum

As no compaction was made, the aforesaid volume of moorum spread contained voids .As no void was deducted there occurred excess payment as calculated below .

As per Analysis of Rates-2006, 12.5% voids was to be deducted from the total quantity of moorum collected/spread .

12.5% of 33.08cum =4.13cum

Excess paid=4.13cum x 279.65/cum =**Rs 1155.00**

The local authority was requested to clarify to audit :-

- Why the excess payment has been made,
- Who are responsible for such excess payment .
- And why the said excess amount will not be recovered from the persons responsible .

In response to POM the local authority recovered the objected amount of **Rs.1155.00** from Sri Dileswar Naik, Contractor through the SD money of the said work case record vide Vr No.531/dt 09.09.15.[Gen]

15.17 - EXCESS PAYMENT ON WORKS .POM P-153 TO 155

Name of work-Const. of Drain at Harizan Bihar IN W.No-17

C.R.NO-

Estimate cost-Rs.489000.00

Name of Contractor-Promod Ku Patel

Name of J.E.-P.K.Patel

Vr.No.-8/21.7.14 [13th FCA[R B] Rs.365170.00 33/5.9.14[13th FCA [RB] Rs.118451.00

M.B.No.-392 and 398

Page-170 to 178 131 to 139

1.SUB-EXCESS PAYMENT IN EARTH WORK IN HARD SOIL FOR EXCAVATION OF FOUNDATION

As per approved estimate, there was provision for earth work in hard soil for excavation of foundation within initial lead and lift and transportation of earth by mechanical means for which cost was allowed @Rs 157.51/cum .

As per measurement recorded in MB, no transportation of excavated earth is mentioned which indicates no transportation of excavated earth has been executed . As such the admissible rate for earth work in hard soil for excavation of foundation is Rs 89.01/cum .The detail calculation is given below .

Earth work in hard soil for foundation

Deion	Quantity	Unit	Rate	Amount
(a) Labour				
Man Mulia	21.50nos	each	150.00	3225.00
Woman Mulia	21.50nos	each	150.00	3225.00
(b) Overhead charges @ 7.5% on " a"	6450.00		7.5%	483.75
(c) Contractor profit@ 7.5% on " a"	6450.00		7.5%	483.75
(d) VDA	43.00nos	0.00		0.00
Total				Rs7417.50/cum

B.In foundation and plinth

Basic rate-----7417.50

Add 20% initial rate i.e.1(a)--1483.50

Total-----Rs8901.00/100cum i.e.-89.01/cum

As per measurement recorded in MB, earth work in hard soil for excavation of foundation within initial lead and lift has been shown executed and paid @ Rs159.09/cum (including 1% cess) against the admissible rate of Rs 89.09/cum(including 1% cess) .

1st R/A Bill----- 97.57cum

2nd &F Bill----- 25.38cum

Total = 122.95cum

Cost paid-----122.95cum x Rs 159.03/cum = Rs 19552.73

Cost admissible---122.95cum x Rs 89.90/cum = Rs 11053.20

Excess paid=Rs 8499.53 or say **Rs 8500.00**

The local authority was requested to clarify to audit :-

i. Why payment has been made in excess rate than that of admissible rate ,

ii. Who are responsible for such excess payment .

iii. Why the said excess payment will not be suggested for recovery.

In response to POM the local authority recovered the objected amount of **Rs.8500.00** from Sri Pramod Ku Patel, Contractor through the SD and EMD money of the said work case record vide Vr No101./dt 09.09.15.Rs.3610.00[13TH FCA] and Vr No-538/09.09.15 Rs.4890.00[Gen]

15.18 - EXCESS PAYMENT ON WORKS .POM P-151 TO 152						
Name of work-Imp. of Road at Ramrakshya Pada in W.N.-09						
C.R.No- ,13th FCA						
Estimate cost-500000.00						
Name of Contractor - Arun Kumar Dhal						
Name of J.E.- Smt. Jharana Khamari						
Vr.No.-109/20.01.15, rS 221014.00						
M.B.No.-406						
Page-1 to 17						
1. Sub:- Excess payment in earth work in hard soil with transportation by mechanical means .						
As per following measurement recorded in M.B. No-406 at page-6,1051.17cft earth work was shown executed for construction of new road with earth filling without deducting 16% voids which resulted excess payment as follows -						
1 x 34'.0" x(14'.0" +13'.6")/2 x(1'.0" +3'.6")/2 =1051.87 cft						
16% voids of 1051.87cft = 168.29cft = 4.76cum						
Due to non- deduction of voids of 4.76cum excess payment made = 4.76cum x Rs 155.57/cum = Rs 740.51 or say Rs 741.00 .						
2.Sub:- Non realization of Royalty of earth .						
As 1051.87cft earth was shown utilized for construction of new road, royalty of was to be deducted .In this case no royalty of earth has been realized .Due to non-realization of royalty there occurred loss of govt.revenue as calculated below -						
Earth work for road formation shown executed = 1051.87 cft						
(-) 16% voids = 168.29 cft						

Net quantity =88.58cft =25.00cum						
Royalty of 25.00cum earth = 25.00 x Rs 27.44/cum = Rs 686.00						
Total amount of excess payment = Rs 741.00 +Rs 686.00 = Rs 1427.00						
It may be stated to audit why the excess payment of Rs 1427.00 will not be suggested for recovery.						
In response to POM the local authority recovered the objected amount of Rs.1427.00 from Sri Arun Ku Dhal, Contractor through the SD money of the said work case record vide Vr No.100/dt 09.09.15.[13th FCA]						
15.19 - NON-PRODUCTION OF WORKS CASE RECORDS.						
The local authority was requested to produced the works case records with connected MBs for the financial year 2014-15 for verification.But the local authority produced all the works case records before audit for verification except the followings.The details are given below.						
SL NO	VOUCHER NO/DATE	NAME OF THE WORKS	GROSS AMOUNT	NAME OF CONTACTOR	MB NO	REMARKS

			SHOWN PAID			
1	2	3	4	5	6	7
1	21/11.9.14	Const of Balance portion C.C Road at Ratakhandi in W.N-8	232555.00	Sri Dileswar Naik	398	R&B/NRB
2	53/8.8.14	Const. of C.C.Road at Bina Pradhan house in W.N-17	380000.00	Sri Sumeet Ku Pati	399	SPF
3	40/18.8.14	Repair of at Different Galli in W.N-17	300000.00	Sri Dileswar Naik	399	BRGF
4	136/4.3.15	Const of C.C.Road at Durga Nagar in W.N-21	255030.00	Sri R.K.Rungta	404 and 405	do
		TOTAL	Rs.1167585.00			

The aforesaid work case records along with connecting M.Bs was produced to audit on the date of exit conference . The said records were checked by the auditor concerned and the objection was dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - Expenditure incurred on Trading Account Operations for the welfare or the convenience of the inhabitants
During the financial year 2014-15 ,there was no case of Expenditure incurred on Trading Account Operations such as Town Bus Service,Management of Petrol Pump etc. for the welfare or the convenience of the inhabitants .

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Target and Achivement figures of Different schemes for the year 2014-15

The Target and Achievement figures of Different schemes for the year 2014-15 provided to audit by the local authority is furnished below.

SL.No.	Name of the Scheme	Financial achievement						Physical achievement					
		OB	Funds Recieved during the Year 2014-15	Total Fund Availa ble	Expen diture	Unspe nt Balanc e at the end of the Year	Percen tage of Expen diture to that of Availa ble	No of Spill over Project s from previo us Years	No of Project s Planne d for the Curren t Year	Total	No of Project s Compl eted during the Year	No of Spill over Project s to the Next Year	Percen tage of Achiev ement %

						2014-15	Fund%		as per Annual Action Plan		2014-15		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Road Development Grant	87700 00.00	26660 00.00	11436 000.00	10016 919.00	14190 81.00	87.59	13	6	19	13	6	68.42
2	Conservation of Water body	38500 0.00	0.00	38500 0.00	0.00	38500 0.00	0.00	1	0	1	0	1	0.00
3	Maintenance of Road and Bridges	21890 00.00	30000 00.00	51890 00.00	39915 98.00	11974 02.00	76.92	5	7	12	7	5	58.33
4	13th Finance Commission GABG	34600 0.00	17261 000.00	17607 000.00	10666 828.0	69401 72.00	60.58	0	28	28	8	20	28.57
5	Maintenance of Non-Residential Building	10630 00.00	60000 0.00	16630 00.00	16308 84.00	32116. 00	98.07	1	1	2	1	1	50.00
6	MLA LAD	40373 94.00	30250 00.00	70623 94.00	10548 601.00	15618 793.00	40.31	21	8	29	7	22	24.14
7	MP LAD	40000 0.00	20000 0.00	60000 0.00				1	0	1	0	1	0.00
8	A.W.C. Building	11950 000.00	18500 00.00	13800 000.00				28	2	30	16	14	53.33
9	Special Problem Fund	25000 00.00	10000 00.00	35000 00.00				5	0	5	3	2	60.00
10	WODC	10050 00.00	20000 0.00	12050 00.00				4	0	4	1	3	25.00
11	BRGF	13420 647.00	11579 353.00	25000 000.00	13906 547.00	11093 453.00	55.63	39	18	57	32	25	56.14
12	C.C.Road	65460 00.00	0.00	65460 00.00	50131 58.00	15328 42.00	76.58	10	0	10	8	2	80.00
13	Motor Vehicle Tax	0.00	32060 00.00	32060 00.00	0.00	32060 00.00	0.00	0	3	3	0	3	0.00
14	I.H.S.D.P.	78470 00.00	0.00	78470 00.00	17026 60.00	61443 40.00	21.70	177	0	177	164	13	92.66
	Total	60459 041.00	44587 353.00	10504 6394.0 0	57477 195.00	47569 199.00	54.71	305	73	378	260	118	68.78

Details about MP LAD and SJSRY Fund .

MP LAD Fund:- A Total amount of Rs 67648.00 from the grants of 2010-11 has been expended during the financial year 2014-15 Vide Vr. No.-92 dtd. 20.11.2014 for Improvement of Brajrajnagar College from the MP LAD Fund out of which Rs 735.00, Rs,503.00 and Rs 3674.00 has

been deposited to the proper quarter vide Vr.No.-97/13.12.14 , 129/17.01.15 and 128/17.01.15 towards IT,Royalty and VAT respectively . .No amount has been expended from the grant of Rs200000.00 received during the financial year 2014-15 .

SJSRY Fund: - No amount has been received towards development works of SJSRY fund during the financial year 2014-15 .

Low achievement than the target in respect of development works :

The local authority was asked through POM to clarify about the low achievement than the targeted figure in respect of execution of development works .In response to POM, the local authority furnished the following data in clarification .

Sl. No.	Name of the Scheme	Financial Achivement				Remarks
		Receipt date	Council Resolution No. /Date and Administrative Approval Date	Tender Call Notice No. & Date	Work Order Issued date	
1	2	3	4	5	6	7
1	BRGF	Dt.05.02.2015 Rs.1,15,79,355/-	C.R. No.4(other)1/ Dt.22.01.14, A/A Dt.20.02.15	382/11.02.15	26.03.15	
2	Road Development Grant	Dt.01.01.2015 Rs.5,90,000/-, Rs.4,41,000/-, Rs.16,35,000/-	C.R. No.4(other)(?)/ Dt.03.02.15	382/11.02.15	23.03.15	
3	13th Finance Commission (Road & Bridges)	Dt.04.03.2015 Rs.41,98,000/-	C.R. No.4(other)(?)/ Dt.03.02.15	1587/06.05.15	25.06.15	
4	13th Finance Commission G ABG	Dt.25.07.2015 Rs.59,75,000/- Dt.28.02.2015 Rs.70,88,000/-	C.R. No.4(other)(?)/ Dt.03.07.15 C.R. No.4(other)(?)/ Dt.11.05.15	3609/24.11.14 1587/06.05.15	27.12.14 27.06.15	
5	Motor Vehicle Tax	Dt.26.09.2014 Rs.16,03,000/- Dt.06.02.2015 Rs.16,03,000/-	C.R. No.4(other)(?)/ Dt.11.05.15	382/11.02.15 1587/06.05.15	23.03.15 26.06.15	
6	Maintenance of Non-Residential Building	Dt.20.01.2015 Rs.6,00,000/-	C.R. No.2(other)(?)/ Dt.23.05.14	2450/21.07.15	25.08.15	
7	Maintenance of Road and Bridges	Dt.12.02.2015 Rs.30,00,000/-	C.R. No.2(other)(?)/ Dt.23.05.14	1514/22.05.14	26.06.14	

In comparison to the target for the year 2014-15 ,the achievement is low because of late receipt of fund and procedural paraphernalia before execution of work .

The reply of the Local Authority is not satisfactory as the total expenditure during the financial year 2014-15 towards Govt. grant (Development work) is less than the Opening Balance provided by the Municipality with seal and signature of the E.O. and M.E. of the Municipality .Hence the Local Authority is advised to achieve 100% Target in the forthcoming financial year .

PARA: 18 MISCELLANEOUS

18.1 - Amount held under objection due to encroachment of govt. grants as per previous A/R . POM P-15

As per para-9.1 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2013-14, a total amount of Rs **9682202.00** was held under objection due to encroachment of Govt. Grants. The local authority was asked through preliminary objection memo to explain to audit about the same. In response to POM, the local authority replied "out of the said amount Rs.3111636.00 which was encroached during the financial year 2013-14 has been refunded to IHSDP account in 2014-15. The balance amount of Rs.6570566.00 is wrongly stated in the audit report as encroachment. Hence the local authority is advised not to repeat this type of encroachment in future.

18.2 - Amount held under objection due to non-collection of Taxes, Fees etc as per previous A/R . POM P-16

As per para-13.2 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14, a total amount of Rs **1753450.85** was held under objection due to non-collection of Taxes, Fees etc. The local authority was asked through preliminary objection memo to explain to audit about the same. In response to POM, the local authority replied "the amount is being collected partly and efforts are being taken to collect the balance amount. Hence the local authority is advised to take drastic steps towards collection of outstanding taxes.

18.3 - Amount held under objection due to non mention of the source and purpose of Govt. Grants as per previous A/R . POM P-21

As per para-13.9 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14, a total amount of Rs **5507700.00** was held under objection as the source and purpose of the Govt. Grants received through online was not mentioned in the accountant cash book. The local authority was asked through preliminary objection memo to explain to audit about the same. In response to POM, the local authority replied "the said amount was received towards pension grant OF SOAP/NOAP/ODP/MBPY/IG NWP etc and the said has been utilized for the said purpose.

18.4 - Amount held under objection due to non refund of interest money to the funding agency as per previous A/R . POM P-22

As per para-13.10 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14, a total amount of Rs **3210961.09** was held under objection due to non refund of interest money to the funding agencies. The local authority was asked through preliminary objection memo to explain to audit about the same. In response to POM, the local authority replied "as no letter regarding refund of interest money was received from funding agency for refund of accrued interest money in the pass book the said amount has not been refunded. After receipt of the same the accrued interest amount will be refunded. The local authority is advised to refund accrued interest money after receiving of any letter from Govt. .

18.5 - Amount held under objection due to irregular payment to DLR/NMR employees as per previous A/R . POM P-23

As per para-14.1 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14, a total amount of Rs **1119958.00** was held under objection due to irregular payment to DLR/NMR employees of the municipality. The local authority was asked through preliminary objection memo to explain to audit about the same. In response to POM, the local authority replied "as all the DLR/NMR employees have been employed before dt. **19.5.1997**, the payment made to them should not be considered as irregular payment.

18.6 - Amount held under objection due to non production of Telephone log book as per previous A/R . POM P-24

As per para-14.2 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14, a total amount of Rs **11905.00** was held under objection due to non production of Telephone log book

relating to the financial year 2007-08 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied "Sri R.K.Das EX EO and Ex Acct. Sri Kunja bihari Behera and Sri Nakul Bhoi EX Acct. will be intimated to comply the same.In this regard a letter No-3115/dt.11.9.15 has already been issued to the concerned persons for intimation.Due to non-production of the same the entire amount of Rs.**11905.00** is suggested for recovery from the persons responsible.

Persons Responsible

1.Sri R.K.Das EX EO Rs.3969.00

2.Sri Kunja Bihari Behera EX Acct Rs.3968.00

3.Sri Nakul Bhoi EX Acct Rs.3968.00

TOTAL Rs 11905.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Nakul Bhoi Ex Acct Brjn Municipality	Accountant	at-Chadarama po-Banaharpali Dist.Jarsugua	3968.00
2	Kunja Bihari Behera EX ACCT Brjn Municipality	Accountant	at-po-Tinkbir via-Riamal Dist.Deogarh	3968.00
3	Rajkishore Das EX EO Brajrajnagar Municipality	E.O	Now Deputy Secretary to Govt Welfare Dept Secretariate BBSR	3969.00

18.7 - Amount held under objection due to non production of documents relating to refund of lease amount as per previous A/R .POM P-25

As per para-14.3 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs **97551.00** was held under objection due to non production of documents relating to refund of lease amount of weekly market for the year 2007-08 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied "Sri Kishore Behera Sr Asst.cum TD will be able to explain the same and a letter in this respect has been sent for this purpose.Due to non-production of the same the entire amount of Rs.**Rs 97551.00** is suggested for recovery from the persons responsible.

Persons Respopnsible

1.Sri R.K.Das EX EO Rs.48776.00

2.Sri Kishore Behera Sr Asst cum TD Rs.48775.00

TOTAL Rs.97551.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Rajkishore Das EX EO Brajrajnagar Municipality	E.O	Now Deputy Secretary to Govt Welfare Dept Secretariate BBSR	48776.00
2	Kishore Behera EX Sr Asst-cum-TD	Tax Daroga	Now at Sambalpur Municipality Dist.Sambalpur	48775.00

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18.8 - Amount held under objection due to non production of muster roll and supporting voucher as per previous A/R POM P-26.

As per para-14.4 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajragnagar Municipality for the financial year 2007-08 and 2013-14, a total amount of Rs **106000.00** was held under objection due to non production of muster roll and supporting voucher. The local authority was asked through preliminary objection memo to explain to audit about the same. In response to POM, the local authority replied that "EX-EO Sri R.K.Das and Sri Kunja Bihari Behera EX Acct Sri Nakul Bhoi EX Acct will be intimated to comply the same. In this regard a letter No-3115/dt.11.9.15 has already been issued the concerned persons for intimation. Due to non-production of the same the entire amount of Rs.106000.00 is suggested for recovery.

Persons Responsible

1.Sri R.K.Das EX EO Rs.35334.00

2.Sri Kunja Bihari Behera EX Acct Rs.35333.00

3.Sri Nakul Bhoi EX Acct Rs.35333.00

TOTAL Rs 106000.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Rajkishore Das EX EO Brajragnagar Municipality	E.O	Now Deputy Secretary to Govt Welfare Dept Secretariate BBSR	35334.00
2	Kunja Bihari Behera EX ACCT Brjn Municipality	Accountant	at-po-Tinkbir via-Riamal Dist.Deogarh	35333.00
3	Nakul Bhoi Ex Acct Brjn Municipality	Accountant	at-Chadarama po-Banaharpali Dist.Jarsugua	35333.00

18.9 - Amount held under objection due to non production of fuel and lubricant vouchers as per previous A/R . POM P-27

As per para-14.5 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajragnagar Municipality for the financial year 2007-08 and 2013-14, a total amount of Rs 32855.00 was held under objection due to non production of fuel and lubricant vouchers for the year 2007-08. The local authority was asked through preliminary objection memo to explain to audit about the same. In response to POM, the local authority replied "EX-EO Sri R.K.Das and Sri Kunja Bihari Behera EX Acct Sri Nakul Bhoi EX Acct will be intimated to comply the same. In this regard a letter No-3115/dt.11.9.15 has already been issued the concerned persons for intimation. Due to non-production of the same the entire amount of Rs.**32855.00** is suggested for recovery.

Persons Responsible

1.Sri R.K.Das EX EO Rs.10952.00

2.Sri Kunja Bihari Behera EX Acct Rs.10952.00

3.Sri Nakul Bhoi EX Acct Rs.10951.00

TOTAL Rs 32855.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Kunja Bihari Behera EX ACCT Brjn Municipality	Accountant	at-po-Tinkbir via-Riamal Dist.Deogarh	10952.00
2	Rajkishore Das EX EO Brajrajnagar Municipality	E.O	Now Deputy Secretary to Govt Welfare Dept Secretariate BBSR	10952.00
3	Nakul Bhoi Ex Acct Brjn Municipality	Accountant	at-Chadarama po-Banaharpali Dist.Jarsugua	10951.00

18.10 - Amount held under objection due to non production of voucher/bill/acknowledgement as per previous A/R .

As per para-14.6 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 72361.00 was held under objection due to non production of voucher/bill/acknowledgement for the year 2007-08 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied " EX-EO Sri R.K.Das and Sri Kunja Bihari Behera EX Acct Sri Nakul Bhoi EX Acct will be intimated to comply the same.In this regard a letter No-3115/dt.11.9.15 has already been issued the concerned persons for intimation.Due to non-production of the same the entire amount of Rs.**72361.00** is suggested for recovery.

Persons Responsible

1.Sri R.K.Das EX EO Rs.24121.00

2.Sri Kunja Bihari Behera EX Acct Rs.24120.00

3.Sri Nakul Bhoi EX Acct Rs.24120.00

TOTAL Rs 72361.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Kunja Bihari Behera EX ACCT Brjn Municipality	Accountant	at-po-Tinkbir via-Riamal Dist.Deogarh	24120.00
2	Nakul Bhoi Ex Acct Brjn Municipality	Accountant	at-Chadarama po-Banaharpali Dist.Jarsugua	24120.00
3	Rajkishore Das EX EO Brajrajnagar Municipality	E.O	Now Deputy Secretary to Govt Welfare Dept Secretariate BBSR	24121.00

18.11 - Amount held under objection due to non production of original purchase voucher/bill as per prevuous A/R .POM P-29

As per para-14.7 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 1637504.00 was held under objection due to non production of original purchase voucher/bill

in support of procurement of electrical goods and bitumen for the year 2007-08 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied "" Ex-EO Sri R.K.Das and Sri Kunja Bihari Behera EX Acct Sri Nakul Bhoi EX Acct will be intimated to comply the same.In this regard a letter No-3115/dt.11.9.15 has already been issued the concerned persons for intimation.Due to non-production of the same the entire amount of Rs.**1637504.00** is suggested for recovery.

Persons Responsible

1.Sri R.K.Das EX EO	Rs.545835.00
2.Sri Kunja Bihari Behera EX Acct	Rs.545835.00
3.Sri Nakul Bhoi EX Acct	Rs.545834.00
TOTAL	Rs 1637504.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Rajkishore Das EX EO Brajrajnagar Municipality	E.O	Now Deputy Secretary to Govt Welfare Dept Secretariate BBSR	545835.00
2	Kunja Bihari Behera EX ACCT Brjn Municipality	Accountant	at-po-Tinkbir via-Riamal Dist.Deogarh	545835.00
3	Nakul Bhoi Ex Acct Brjn Municipality	Accountant	at-Chadarama po-Banaharpali Dist.Jarsugua	545834.00

18.12 - Amount held under objection due to non production of MDM rice distribution list as per previous A/R . POM P-30

As per para-13.8 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 1011844.10 was held under objection due to non production of MDM rice distribution list and acknowledgement for the year 2007-08 and 2013-14 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority produced the same for verification.

Sub: - Production of stock register and attendance register from different school points regarding Utilization of MDM rice. POM P-124

The local authority is requested to produce the stock register and attendance register from different school points for verification of the proper utilization of MDM rice for the year 2007-08 and 2013-14.

In response to POM, the local authority replied that a letter has been issued to different HMs of Primary and upper Primary under this municipality for production of the same.But no stock registers of MDM rice from the schools has been produced to audit for verification.Hence the local authority is suggested to collect the same from different schools under this municipality and produced to next audit for verification.

18.13 - Amount held under objection due to irregular payment to DLR/NMR employees as per previous A/R POM P-31 .

As per para-14.8 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 1172297.00 was held under objection due to irregular payment to DLR/NMR

employees for the year 2013-14 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied " as all the DLR/NMR employees have been employed before dt.19.5.1997, the payment made to them should not be considered as irregular payment";.

18.14 - Amount held under objection due to non production of voucher/bill/register and pay acquaintance roll as per previous A/R .

As per para-14.9 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 12364656.00 was held under objection due to non production of voucher/bill/register and pay acquaintance roll for the year 2007-08 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied that the same will be produced to next audit.Hence the local authority is advised to take necessary steps for the production of same to next audit for verification.

18.15 - Amount held under objection due to refund of SD money without proper acknowledgement and stamp receipt as per previous A/R . POM P--33

As per para-14.16 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 175097..00 was held under objection due to refund of SD money without proper acknowledgement and stamp receipt for the year 2013-14 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied that the same has been sent vide official letter from office vide an A/C Payee cheque. But the copy said letter has not been produced to audit for verification.The local authority is advised to collect acknowledgement from the payee of SD money.Till production of the same the entire amount of Rs.175097.00 is suggested for recovery.

On the date of exit conference the concerned file regarding refund of S.D. On verification of the file it was found that the said amount was paid to Sri K.C.Rath in shape of A/c. payee cheque which was sent through Regd. post with A/D vide letter no.2059 dtd.05.07.2013. The postal acknowledgement was verified. Hence the objection was dropped.

18.16 - Amount held under objection due to non production of vouchers and other records of SJSRY fund as per previous A/R .POM P-34

As per para-14.20 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 336400.00 was held under objection due to non production of vouchers and other records of SJSRY Fund.The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied "" EX-EO Sri R.K.Das and Sri Kunja Bihari Behera EX Acct Sri Nakul Bhoi EX Acct will be intimated to comply the same.In this regard a letter No-3115/dt.11.9.15 has already been issued the concerned persons for intimation.Due to non-production of the same the entire amount of Rs.336400..00 is suggested for recovery.

Persons Responsible

1.Sri R.K.Das EX EO Rs.112134.00
2.Sri Kunja Bihari Behera EX Acct Rs.112133.00
3.Sri Nakul Bhoi EX Acct Rs.112133.00

TOTAL Rs 336400.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Rajkishore Das EX EO Brajrajnagar Municipality	E.O	Now Deputy Secretary to Govt Welfare Dept Secretariate BBSR	112134.00
2	Nakul Bhoi Ex Acct Brjn Municipality	Accountant	at-Chadarama po-Banaharpali Dist.Jarsugua	112133.00
3	Kunja Bihari Behera EX ACCT Brjn Municipality	Accountant	at-po-Tinkbir via-Riamal Dist.Deogarh	112133.00

18.17 - Amount held under objection due to irregular payment for conservancy work as per previous A/R .POM P-35

As per para-14.19 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 7468284.00 was held under objection due to irregular payment for conservancy work .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied that the same will be produced to next audit.As per the report of the Executive Officer and the Sanitary Inspector,the conservancy work in the municipality is being performed fairly by the IISS according to Tender Agreement since a long period of time .IISS is an international organization with clean reputation .As the conservancy work in the municipality is executed purely on the basis of Tender ,So there is no need of producing the muster rolls of the labourers .However the local authority is advised to collect the deposit receipts of EPF and ESI of the labourers which was paid by the municipality to IISS and produce to next audit for verification.

18.18 - Amount held under objection due to non production of case records and connected MBs as per previous A/R .POM P-38

As per para-15.3 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 4989776.00 was held under objection due to non production of case records and connected MBs for the year 2007-08 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied that steps will be taken to produce the same to audit for verification .As the case records belongs to the financial year 2007-08 and most of the staffs of this period are no more available in the municipality ,it is very difficult to find the same .Hence the local authority is advised to take sincere steps to find out the same and produce to next audit for verification .

18.19 - Amount held under objection due to non production of MB No-364 as per previous A/R .POM P-39

As per para-15.3 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 2786533.00 was held under objection due to non production of MB No-364 .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority replied that the said MB No-364 is still in the custody of the Vigilance Dept, it can not be produced to audit for the time being . steps are being taken to collect the same from the Vigilance Dept and the same will be produced to next audit for verification .

18.20 - Amount held under objection due to non utilization of IHSDP Grant as per previous A/R .

As per para-15.3 of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14,a total amount of Rs 3253035.00 was held under objection due to non utilization of IHSDP Grant .The local authority was asked through preliminary objection memo to explain to audit about the same .In response to POM, the local authority produced 6nos of case records under IHSDP scheme.In this regard in the year 2014-15 an amount of Rs.1605157.00 has already been spared out of Rs.3253035.00.

18.21 - Non production of Money Receipt Books alongwith DCRs to previous Audit .

As per para-15.6of previous Audit Report No-45980/AR/2014-15 of Jharsuguda on the accounts of Brajrajnagar Municipality for the financial year 2007-08 and 2013-14, Money Receipt Books of serial no. 98,130,845,847 and 866 along with DCRs relating to the financial year 2007-08 were not produced to previous Audit for verification and were held under objection .But on checking of the same it was observed that the said Money Receipt Books along with DCRs were actually produced to the previous audit and were checked with Green pencil mark . It was also noticed that the serial no. of these Money Receipt Books were rounded off with Green pencil mark .Hence it is construed that probably it was overlooked by the previous audit party for which it was mistakenly held under objection .

18.22 - Deviation from Govt. guidelines towards disbursement of SOAP/NOAP/MBPY etc. POM-P-169 TO 170

On checking of the SOAP/NOAP/MBPY etc. acquaintance Rolls form the period covered under audit it was noticed that as total no of 4850 beneficiaries have been shown paid under different categories. The details are furnished below.

Sl. No.	Name of scheme/Category	Above 80 yrs. at beginning of 2014-15	Below 80yrs. at beginning of 2014-15	Total	No. of beneficiaries expired/transfer during 2014-15	No. of newly added beneficiaries during year 2014-15	Total no. of beneficiaries of the year 2014-15
1.	MBPY	101	2731	2832	137	868	3563
2.	IGNOAP	01	937	938	45	66	959
3.	IGNWP	-	272	272	26	63	309
4.	IGNDP	-	17	17	02	04	19
	TOTAL	102	3957	4059	210	1001	4850

During scrutiny of the pay Acquaintance Rolls of different schemes, the following irregularities were found.

1. Pass port size photographs of beneficiaries have not been pasted/attached against their name.
2. Non-reflection of no. of sanction order with year of sanction allotted by the Sub-Collector, Jharsuguda against the name of beneficiaries.
3. Non-reflection of year of Account number of beneficiaries.

In response to audit objection statement in this score, the local authority replied " noted for future guidance" .Hence the local authority is advised to strictly follow the above mentioned mandatory points from the forthcoming financial year .

18.23 - Non prduction Money Receipt Books alongwith DCRs of Holding tax and Users Fee. POM P-37

On checking of the stock register of MR Books of various Taxes & Fees for the period covered under audit, it was noticed that the following Money Receipt Books along with related DCRs were issued to **Sri Gouri Shankar Deep,ATS** during the financial year 2014-15 .But the same were not produced to audit for verification .The details are furnished below:

SL. NO.	NAME OF TAX/FEE	SL.NO. OF MR BOOK
1	Holding Tax	353,364,367,370 and 375

2	Users' Fee	52 and 56
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The local authority was asked through preliminary objection memo to explain to audit about the the non production of the same .In response to POM, the local authority replied that the same will be produced to next audit .It is a matter of serious and grave concern as it may lead to misappropriation of municipality money .Hence the local authority is requested to take sincere steps for collection of the said Money Receipt Books along with DCRs of Holding tax and Users Fee from Sri Gouri Shankar Deep,ATS to ascertain the total amount of money collected by the said ATS and take immediate steps to recover the same(if not deposited to the municipality) from him and compliance reported to next audit .Till compliance to next audit, the same is held under objection .

18.24 - Audit paragraphs pending for settlement-

The Audit paragraph pending for Settlement is furnished below.

Sl No	Audit Report No with year of Account	Paragraph pending for settlement relating to mis-appropriation of cash and loss of stock and store		Paragraph pending for settlement other than mis-appropriation and defalcation		TOTAL	
		No. of Paragraphs	Amount Involved	No. of Paragraphs	Amount Involved	No. of Paragraphs	Amount Involved
1	2	3	4	5	6	7	8
1	AR NO-5920/AR/2012-13 Sambalpur for the year 2011-12	-	-	11	10460159.72	11	10460159.72
3	AR NO-29598/AR/2013-14/Bargarh for the year 2012-13	-	-	13	24569672.45	13	24569672.45
4	AR NO-45980/AR/2014-15 Jharsuguda for the year 2007-08 and 2013-14	7	96151.00	48	64389881.32	55	64486032.32
	TOTAL	7	96151.00	72	99419713.49	79	99515864.49

IT can be seen from the above table that a huge amount of Rs 99515864.49 is pending for settlement relating to misappropriation of cash and loss of stock and store and other than misappropriation and defalcation .It is a great loss to the municipality .Hence the Local Authority is urged to take urgent and drastic steps towards the settlement of the above pending paras and compliance reported to the DAO,LFA,Jharsuguda .

N.B.-In the Result of Audit of AR NO-29598/AR/2013-14/Bargarh for the year 2012-13 para wise amount held under objection and amount suggested for recovery not shown only the totaling of the same auto generated in this para.

18.25 - Coments on Grievance Reddresal system .POM P-56

The details of Grievance Reddresal system provided by the municipality during the financial year 2014-15 is furnished here under :

Sl.no.	Particulars	No of Complaints
1	2	3

1	Complains pending for disposal at the beginning of the year	0
2	Complains received during the year 2014-15	5
3	Total	5
4	Complains disposed off during the year 2014-15	3
5	Complains pending for disposal at the end of the year	2

The Local Authority is suggested to take necessary steps for disposal of the pending 2 nos of complains .

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

19.1 - Remittance of Govt Dues	.POM P-58
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The Details of Remittance of Govt. Dues i.e VAT,Cess,IT,Riyalty etc. for the year 2014-15 are furnished below.

Particulars	Govt . Dues							
	Royalty	VAT	Labour Cess	IT	P.Tax	Service Tax	Others	Total
Dues Outstanding for Deposit at the Beginning of the year i.e dt.01.04.2014	17543.00	-142463.00	189247.00	-125680.00	0	0	0	-61353.00
Amount Collected during the Financial Year 2014-15	1194298.00	2236314.00	516510.00	534615.00	182525.00	0	0	4664262.00
Total	1211841.00	2093851.00	705757.00	408935.00	182525.00	0	0	4602909.00
Amount Remitted during the Year 2014-15	1134084.00	2073980.00	474973.00	578410.00	182525.00	0	0	4443972.00
Balance to be Remitted at the end of the Year i.e dt.31.03.2015	77757.00	19871.00	230784.00	-169475.00	0	0	0	158937.00

Non-Remittance of Govt Dues.

The Local authority was asked through POM about the non remittance of balance amount of Govt. dues amounting to Rs.328412.00.In response to POM, the local authority replied that the balance amount of Govt dues will be deposited as soon as possible.Till deposit of the same to quarter the entire balance amount of **Rs.328412.00**[Royalty Rs.77757.00+.VAT Rs.19871.00+Cess Rs.230784.00] is kept on objection.

N.B.- During filling of the additional information sheet of Para no-19.1,it was noticed that negative numbers are automatically converted to zero .The amount of VAT and IT of Rs -142463.00 and Rs-169475.00 which were the Closing Balance of previous AR No-45980/AR/2014-15 OF Jharsuguda vide para no.19.2(4)are automatically converted to zero in the Opening Balance of the financial year 2014-15(Dues outstanding for

deposit at the beginning of the year) .

19.2 - Deposits

The abstract position of Deposits and Refund for the Financial year 2014-15 is furnished below.

SL NO	PARTICULARS	AMOUNT	Remarks
i	Deposits at the Beginning of the year [As on dt 01.04.2014]	-	Deposit Ledger is not maintained and No data is available in the previous A.R
ii	Deposits Received during the year 2014-15	2992223.00	
iii	Total	2992223.00	
iv	Deposits Refunded during the year 2014-15	3766910.00	
v	Balance of Deposits at the end of the year[As on dt.31.03.2015]	-	Balance Could not be Ascertained due to not availability of O.B of Deposits

Non-maintenance of Deposit Ledger and List of outstanding deposits. POM P-129]

As per Rule 141 of the Odisha Municipal Rules, 1953 a "Deposit ledger" (Form no.- XX) and as per Rule 143 of the Odisha Municipal Rules, 1953 at the close of every quarter a list of outstanding deposits (Form no.-XXI) are to be maintained. But in the municipality the said documents are not maintained since long. Due to non-maintenance of said documents the actual position of deposits could not be ascertained and the liability of municipality regarding deposits also could not be ascertained. In response to POM, the local authority replied that steps were being taken to maintain the same in future and would be produced to next audit for verification.

19.3 - LOAN POM P-59

As per Rule 149 of the Odisha Municipal Rules, 1953 a Loan Register is to be maintained (Form no.-XXVII). Further, Rule 150 of the Odisha Municipal Rules, 1953 envisages that the loan amount shall not be appropriated even temporarily to any object other than that for which the loan was raised.

The local authority was requested through Preliminary Objection Memo to produce the loan register to work out the actual position of loan as on dt.31.3.15. In response to POM, the Local Authority produced the loan register which has not been up-dated since 1995-96. Again replied that there was an LIC loan outstanding against the municipality during 2013-14. However the H& UD Dept. Govt. of Odisha vide letter no-5271/dt.25.12.14 has adjusted the same amounting to Rs. **7636279.00** on one time settlement of Principal and Interest up to dt.31.3.2013. So there is no loan outstanding against municipality as on dt.31.3.2015. The local authority produced a copy of said letter towards settlement of loan to audit for verification. So the amount of Rs. 6 78 823.00 held under objection in the previous audit towards outstanding loan by the municipality may be erroneous.

19.4 - CPF/EPF Position of Municipality Employees.

In accordance with Rule 436 of O.M. Rules, 1953 every council shall maintain and administer a provident fund.

As per Rule 442 of O.M. Rules, 1953 a provident fund ledger in Form No. P.F. 5 is to be kept in the Municipal Office.

As per Rule 445 of O.M. Rules, 1953 the amount deducted from the pay bills as provident fund deductions and the contributions paid by the Council and other sums relating to the provident fund shall be lodged in the Government treasury and a separate cash book shall be maintained. The whole or any portion of such deduction, contributions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits.

As per Rule 446 of O.M. Rules, 1953 investments shall be made as early as practicable in the form of securities or deposits specified in the rule.

As per Rule 449 of O.M. Rules, 1953 the provident fund ledger, Abstract register, Cash Book and other records of the fund shall be examined monthly by the Executive Officer and shall be audited by the Examiner of Local Fund Accounts.

No CPF ledger/CPF cash book has not been maintained by the municipality since inception as required under Rules 436 of OM Rules 1953. The CPF position of staff for the financial year 2014-2015 has been prepared as per acquaintance rolls and respective bank pass books of staff. The details are furnished below

The CPF/EPF position of the Municipality for the financial year 2014-15 is furnished below.

Particulars	Position of CPF Account	Position of EPF Account	Remarks
1	2	3	4
O.B as on dt 01.4.2014	-	-	
Amount deducted during the year 2014-15	1836054.00	175956.00	
TOTAL	1836054.00	175956.00	
Amount deposited during the year 2014-15	1836054.00	175956.00	
Balance to be deposited as on dt.31.3.2015	-	-	

CPF POSITION OF THE EMPLOYEES OF BRAJRAJNAGAR MUNICIPALITY FOR THE YEAR 2014-15

Sl.No.	Name of Employee	Designation	Bearing Bank/A/C No.	O.B.As on 01.04.2014	Deposited During Year 2014-15	Interest Accrued in Pass Book	Total	Drawal During Year 2014-15	C.B. as on 31.03.2015	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Dillip Ku Patel	E.O.	PNB/680600010032990	232050.30	74916.00	10201.00	317167.30	67.40	317099.90	Bank Commission=67.40
2	Sundarlal Patjoshi	Helper	SBI/31456155230	72849.55	17714.00	3107.00	93670.55	-	93670.55	
3	Rukmani Suna	Sweeper	SBI/31447704317	22596.10	34155.00	1397.00	58148.10	25000.00	33148.10	
4	Sunil Ch.Patel	T.S.	SBI/31617158208	40061.00	12862.00	1713.00	54636.00	-	54636.00	
5	Kishore Ch Bhue	A.T.S.	SBI/31447869085	37511.90	37060.00	2040.00	76611.90	-	76611.90	
6	Santosh Ku Panda	A.T.S.	SBI/31451224960	90450.95	13660.00	3748.00	107858.95	-	107858.95	
7	Dharanidhar Pradhan	L.C.	SBI/31451260501	42341.55	40062.00	2221.00	84624.55	30000.00	54624.55	
8	Santoshi ni Budhia	Peon	SBI/31447700436	80243.00	12698.00	3306.00	96247.00	-	96247.00	
9	Sanjib Ku Patel	Homoeo Asst.	SBI/31447705015	95952.50	12946.00	3935.00	112833.50	-	112833.50	
10	Lingaraj Bhoi	Peon	SBI/31447701746	12961.60	19660.00	501.00	33122.60	8000.00	25122.60	
11	Willar Harpal	Driver	SBI/31447306939	92074.80	30770.00	3972.00	126816.80	50000.00	76816.80	
12	Bhabani	A.T.S.	SBI/3144	39418.00	23964.00	1356.00	64738.00	21000.00	43738.00	

	Shankar Patel		7700899							
13	Saroj Kumar Purohit	A.T.S.	SBI/3145 1207207	7711.40	12860.00	403.00	20974.40	13500.00	7474.40	
14	Pramod Ku Patel	J.E.	SBI/3144 7701327	145027.00	26000.00	6008.00	177035.00	-	177035.00	
15	Kshyama Sila Bagar	Conductor	SBI/3145 1227382	22026.00	35282.00	1174.00	58482.00	40000.00	18482.00	
16	Bisakha Behera	Sweeper	SBI/3163 6376551	61288.60	12285.00	2544.00	76117.60	37500.00	38617.60	
17	Nabin Kandher	Sweeper cum Night watchman	SBI/3161 5927255	89260.50	14756.00	1773.00	105789.50	-	105789.50	
18	Khetramohan Patel	Light Fitter	SBI/3144 7309226	51886.60	13042.00	2061.00	66989.60	10000.00	56989.60	
19	Lakpati Banchhor	Sweeper	SBI/3145 1224007	73486.30	12205.00	3027.00	88718.30	-	88718.30	
20	Kailash Chh Patel	Driver	SBI/3144 7308290	83893.30	40782.00	3734.00	128409.30	-	128409.30	
21	Lata Mahanand	Sweeper	SBI/3161 5931975	35661.30	15655.00	1705.00	53021.30	22000.00	31021.30	
22	Rambha Behera	Sweeper	SBI/3162 1923842	56587.20	19405.00	2485.00	78477.20	37500.00	40977.20	
23	Binod Ku Behera	Sweeper	SBI/3391 5376335	-	4018.00	9.00	4027.00	-	4027.00	
24	Laxpati Behera	Sweeper	SBI/3161 4409777	48140.60	24285.00	2253.00	74678.60	-	74678.60	
25	Antarjami Mahananda	Sweeper	SBI/3391 5533287	-	4018.00	9.00	4027.00	-	4027.00	
26	Meena Sindryia	Sweeper	SBI/3145 6138746	31231.50	17620.00	947.00	49798.50	26000.00	23798.50	
27	Lobha Kalet	Sweeper	SBI/3163 6386923	25339.95	18435.00	935.00	44709.95	28500.00	16209.95	
28	Bisakha Kalet	Sweeper	SBI/3145 6141715	84423.80	33435.00	3751.00	121609.80	-	121609.80	
29	Niranjan Sahu	Homoeo Asst	SBI/3145 1237232	60318.00	13849.00	1668.00	75835.00	30000.00	45835.00	
30	Satyabadi Pradhan	Amin	SBI/3145 1238757	53289.45	13000.00	2240.00	68529.45	-	68529.45	
31	Gopal Charan Das	A.T.S.	SBI/3154 8018914	32621.05	20240.00	1497.00	54358.05	-	54358.05	
32	Rudra Pratap Naik	Driver	SBI/3144 7873206	14175.30	22046.00	533.00	36754.30	19000.00	17754.30	
33	Tulsidas Ptra	T.S.	SBI/3161 0392958	90589.45	13000.00	3723.00	107312.45	-	107312.45	
34	Ape Kum bhara	Sweeper	SBI/3161 7239891	41247.60	27805.00	1466.00	70518.60	25000.00	45518.60	
35	Ujagar Bhoi	Driver	SBI/3145 6142684	39052.20	22000.00	1386.00	62438.20	22000.00	40438.20	
36	Artatrana Pandey	Helper	SBI/3161 4411743	54884.20	24560.00	2461.00	81905.20	-	81905.20	
37	Minku Mirdha	Mali	SBI/3145 6137403	29630.25	35554.00	1347.00	66531.25	22000.00	44531.25	
38	Durga Prasad Bhoi	T.S.	SBI/3145 1238190	60498.85	32362.00	1941.00	94801.85	34000.00	60801.85	
39	Nirmal Kumar Patel	A.T.S.	SBI/3144 7705388	69080.95	27660.00	2253.00	98993.95	38000.00	60993.95	
40	Dutianan	Helper	SBI/3145	51085.35	24640.00	1599.00	77324.35	25000.00	52324.35	

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41	Bansidhar Patel	T.S.	SBI/3145 1260817	28670.90	14392.00	1206.00	44268.90	17000.00	27268.90	
42	Jaya Naik	Homoeo Asst	SBI/3144 7711018	59574.80	16405.00	2556.00	78535.80	-	78535.80	
43	Kadambini Jena	S/A	SBI/3145 1259857	28390.00	41353.00	1662.00	71405.00	-	71405.00	
44	Jayanta Ku Patel	Homoeo Asst	SBI/3144 7704146	62719.90	32446.00	1901.00	97066.90	33000.00	64066.90	
45	Sobhagya Ku Nayak	Conductor	SBI/3144 7703845	49388.05	34282.00	1370.00	85040.05	65000.00	20040.05	
46	Biswanath Gorai	T.S.	SBI/3145 1261174	13404.00	12836.00	994.00	27234.00	-	27234.00	
47	Mohammed Ali Shah	Driver	SBI/3145 1227961	68247.70	21556.00	2462.00	92265.70	30000.00	62265.70	
48	Alekha Sahu	Helper	SBI/3145 1239488	87919.05	12860.00	3615.00	104394.05	-	104394.05	
49	Binod Nanda	Helper	SBI/3144 7041904	21875.90	20610.00	1084.00	43569.90	-	43569.90	
50	Krutartha Jena	A.T.S.	SBI/3160 7822503	21118.75	22300.00	1043.00	44461.75	18000.00	26461.75	
51	Santosh Pradhan	Peon	SBI/3145 1223570	60983.55	12890.00	2545.00	76418.55	-	76418.55	
52	Sukun Prasad	Peon	SBI/3145 6138350	32742.00	38904.00	1268.00	72914.00	23000.00	49914.00	
53	Bholeswar Naik	T.S.	SBI/3145 1259110	29454.00	12888.00	1319.00	43661.00	30000.00	13661.00	
54	Radhika Behera	Sweeper	SBI/3391 5278816	-	4018.00	9.00	4027.00	-	4027.00	
55	Niranjan Behera	Sweeper	SBI/3391 5286985	-	4018.00	9.00	4027.00	-	4027.00	
56	Gokul Suna	Sweeper	SBI/3391 5285201	-	4018.00	9.00	4027.00	-	4027.00	
57	Radha Chharan Ghosi	Sweeper	SBI/3391 5290447	-	4018.00	9.00	4027.00	-	4027.00	
58	Ajit Kalet	Sweeper	SBI/3391 5291509	-	4018.00	9.00	4027.00	-	4027.00	
59	Tara Patra	Sweeper	SBI/3391 5288086	-	4018.00	9.00	4027.00	-	4027.00	
60	Srimati Ghosieni	Sweeper	UCO/023 5011001 9726	30220.95	27035.00	1554.00	58809.95	-	58809.95	
61	Sarojini Bhisar	Sweeper	UCO/023 5011001 8675	20173.80	29171.00	525.00	49869.80	-	49869.80	
62	Rajendra Narayan Pujari	A.T.S.	UCO/023 5011001 8729	25753.20	20350.00	907.00	47010.20	15000.00	32010.20	
63	Lingaraj Sandha	Sweeper	UCO/023 5011001 9757	96838.45	13185.00	4035.00	114058.45	-	114058.45	
64	Dahana Behera	Sweeper	UCO/023 5011002 0906	50002.00	-	2020.00	52022.00	-	52022.00	
65	Sukun Patra	Sweeper	UCO/023 5011001 8699	57058.05	30285.00	1939.00	89282.05	30000.00	59282.05	
66	Tara Sagar	Sweeper	UCO/023 5011001 8743	60550.00	27285.00	2755.00	90590.00	43000.00	47590.00	
67	Surendra Pancham	Sweeper	UCO/023 5011001	56852.90	12205.00	2412.00	71469.90	-	71469.90	

			9559							
68	Santosh Mahanand	Sweeper	UCO/023 5011001 8705	36519.60	13200.00	1504.00	51223.60	42000.00	9223.60	
69	Srikant Pradhan	Driver	UCO/023 5011004 8245	-	16000.00	66.00	16066.00	-	16066.00	
70	Nilandri Behera	Sweeper	UCO/023 5011001 9771	51889.10	38205.00	2556.00	92650.10	-	92650.10	
71	Rathu Banchhor	Sweeper	UCO/023 5011001 9740	31907.00	12285.00	1406.00	45598.00	-	45598.00	
72	Nasarath Sindria	Mali	UCO/023 5011002 5161	9466.00	-	383.00	9849.00	-	9849.00	
73	Laxman Behera	Sweeper	UCO/023 5011001 9641	21163.40	14250.00	759.00	36172.40	13000.00	23172.40	
74	Sulachan Haripal	Sweeper	UCO/023 5011001 8651	22619.45	21100.00	853.00	44572.45	15000.00	29572.45	
75	Raja Sindria	Sweeper	UCO/023 5011001 9603	34912.00	37485.00	1468.00	73865.00	40000.00	33865.00	
76	Raibari Sindria	Sweeper	UCO/023 5011001 8767	28798.00	24155.00	1035.00	53988.00	34500.00	19488.00	
77	Chandan Tula Gurla	Sweeper	UCO/023 5011001 9542	37392.00	15038.00	1377.00	53807.00	18000.00	35807.00	
78	Parameswar Sahu	Choukidar	UCO/023 5011001 8620	18862.80	20854.00	731.00	40447.80	22000.00	18447.80	
79	Prafulla Kumar Pattnaik	Conductor	UCO/023 5011001 8576	29401.40	27782.00	1258.00	58441.40	19000.00	39441.40	
80	Kuntula Banchhor	Sweeper	UCO/023 5011001 9764	38102.80	23200.00	1398.00	62700.80	41000.00	21700.80	
81	Nira Behera	Sweeper	UCO/023 5011001 9597	26609.45	17870.00	1208.00	45687.45	-	45687.45	
82	Manbodh Dungri	Sweeper	UCO/023 5011001 8712	23897.75	25205.00	1419.00	50521.75	-	50521.75	
83	Kokila Bag	Peon	UCO/023 5011001 8644	29893.85	41960.00	1010.00	72863.85	50000.00	22863.85	
84	Jalpari Behera	Sweeper	UCO/023 5011001 9801	18990.32	20905.00	816.00	40711.32	13000.00	27711.32	
85	Parbati Behera	Sweeper	UCO/023 5011001 9658	33841.90	46735.00	1892.00	82468.90	-	82468.90	
86	Suryamani Guru	M.E.	UCO/023 5011003 7034	16372.00	31213.00	977.00	48562.00	1.80	48560.20	Bank Commission=1.80
87	Gauri Kallet	Sweeper	UCO/023 5011001 9566	54824.30	-	2214.00	57038.30	-	57038.30	
	TOTAL			3798349.02	1836054.00	155985.00	5790388.02	1175569.20	4614818.82	

The EPF position of the Municipality for the financial year 2014-15 is furnished below.

On checking of the paid vouchers and respective acquaintance rolls of NMR/DLR employees for the financial year 2014-15, It was noticed that a

total sum of Rs.374914.00 shown to have been deposited to the commissioner Regional provided fund Rourkela towards EPF contribution of 33nos of NMR/DLR employees of Brajrjnagar Municipilty .Out of the said amount Rs .175956.00 @ 12.1% and Rs.198958.00 @ 13.59% has been deposited towards employees share and Employers share respectively.The details are given below.

Month/Year	Gross Salary of 33nos of Employees	Employees Share	Employer Share+Administrative and Inspection charges	Total Amount deposited	ChiqueNo/date	To whom deposited	Remarks
1	2	3	4	5	6	7	8
3/14	128190.00	15382.00	17457.00	32839.00	082671/SBI/BRJN/23.5.14	Commissioner Regional Provident fund Rourkela	
4/14	128640.00	15436.00	17518.00	32954.00	082672/SBI/BRJN/23.5.14	DO	
5/14	135090.00	16210.00	18380.00	34590.00	194709/SBI/BRJN/12.6.14	DO	
6/14	119720.00	14637.00	16030.00	30667.00	194744/SBI/BRJN/15.7.14	DO	
7/14	126330.00	15162.00	17193.00	32335.00	288506/SBI/BRJN/18.8.14	DO	
8/14	123540.00	14824.00	16824.00	31648.00	288551/SBI/BRJN/20.9.14	DO	
9/14	123390.00	14806.00	16803.00	31609.00	376245/SBI/BRJN/24.10.14	DO	
10/14	126480.00	15180.00	17216.00	32396.00	434724/SBI/BRJN/5.12.14	DO	
11/14	116850.00	14022.00	15909.00	29931.00	863959/SBI/BRJN/17.1.15	DO	
12/14	116220.00	13948.00	15818.00	29766.00	863960/SBI/BRJN/17.1.15	DO	
1/15	115920.00	13912.00	15775.00	29687.00	470660/SBI/BRJN/19.2.15	DO	
2/15	103630.00	12437.00	14035.00	26472.00	470705/SBI/BRJN/26.3.15	DO	
TOTAL	1464000.00	175956.00	198958.00	374914.00			

The local authority was asked through POM to explain to audit about the non maintenance of Provident Fund Ledger,Abstract Register and CPF Cash book .In response to pom the local authority replied that the will be maintained as soon as possible and will be produced to next audit for verification .Hence the local authority is advised to take immediate steps to ensure the maintenance of the same .

PARA: 20 RESULT OF AUDIT

20.1 - Result of Audit for the financial year 2014-15

As a result of this audit a sum of Rs. **4521108.00** is held under objection which includes a sum of **Rs.2547267.00** suggested for recovery . Besides above a sum of Rs **.371995.00** was recovered during the course of audit for the financial year **2014-15** and programming year **2015-16**.

Surchargeable Amount Rs.2547267.00

General Remarks

The maintenance of records, registers and accounts of the Municipality is found to be satisfactory. But out of a total no. of 71 statutory records to be maintained by the Municipality ,only 39 nos of prescribed records have been maintained .It is treated as deviation to OM Rules 1953 . The Municipality also has not adopted the computerized accounting systems till date. The internal source of income is far too low in comparison with the expenditure due to low percentage of collection of various Taxes and Fees. As a result, the Municipality is meeting its day to day expenditure by making diversions from the Govt. Grants which is quite irregular and inadmissible.

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	8.1	95452.00	95452.00	95452.00	0.00	0.00	
2	13.5	13000.00	13000.00	13000.00	0.00	0.00	
3	13.15	17111.00	17111.00	17111.00	0.00	0.00	
4	14.8	90426.00	90426.00	90426.00	0.00	0.00	
5	14.10	12972.00	12972.00	12972.00	0.00	0.00	
6	14.13	0.00	1511500.00	0.00	0.00	0.00	
7	14.14	0.00	133929.00	0.00	0.00	0.00	
8	14.16	23730.00	23730.00	23730.00	0.00	0.00	
9	18.6	11905.00	11905.00	11905.00	0.00	0.00	
10	18.7	97551.00	97551.00	97551.00	0.00	0.00	
11	18.8	106000.00	106000.00	106000.00	0.00	0.00	
12	18.9	32855.00	32855.00	32855.00	0.00	0.00	
13	18.10	72361.00	72361.00	72361.00	0.00	0.00	
14	18.11	1637504.00	1637504.00	1637504.00	0.00	0.00	
15	18.16	336400.00	336400.00	336400.00	0.00	0.00	
16	18.23	0.00	0.00	0.00	0.00	0.00	
17	19.1	0.00	328412.00	0.00	0.00	0.00	
Total		2547267.00	4521108.00	2547267.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Brajarajnagar Municipality, Jharsuguda 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

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1			0000-00-00	0	
2	14.11	Vr.No.625	2015-10-06	19445	International Institute of Sulabha System
3	14.3	Vr.No.615	2015-10-06	2000	Smt. D. Bhainsa
4	14.5	M.R.No.110514	2015-11-19	1692	Kamaraju Moharana
5	14.5	M.R.No.110513	2015-11-19	879	Dillip Patra
6	14.5	M.R.No.110512	2015-11-19	213	Brundaban Behera
7	14.9/91	MR NO-109783	2015-07-30	405	Laxmi Febrication Brajarajnagar
8	14.11/103 to 104	VR NO 467	2015-08-21	55057	International Institute of Sulabha System
9	14.11/103 to 104	VR NO 551	2015-09-11	55056	International Institute of Sulabha System

10	14.12/61	MR NO-110004	2015-08-18	1000	Sri Siba Sankar Samal VI
11	13.16/80	VR NO-540	2015-09-09	40630	Brajraj Nagar Municipality
12	14.5	M.R.No.110511	2015-11-19	365	Nirakar Sahu,
13	14.5	M.R.No.110510	2015-11-19	236	Binod Nanda
14	14.6/76	Vr.No.430	2015-08-11	1190	Sri Krushna Ch Sahoo Helper
15	14.4/76	Vr.No..430	2015-08-11	1190	Sri Pankaj Naik Helper
16	14.4/76	VR NO-430	2015-08-11	1330	Sri Basanta Ku Singh Driver
17	14.4/76	VR NO-415	2015-08-11	1330	Sri Siba Sankar Samal VI
18	14.3/73	VR NO-517	2015-09-08	1500	DO
19	14.3/73	VR NO-425	2015-08-11	1500	Smt Draupadi Bhainsa Sweepress
20	14.2/63	VR NO-462	2015-08-18	590	Smt Santilata Behera Contactor
21	14.2/63	VR NO-441	2015-08-11	2256	Sri R.K.Rungta Contractor
22	14.2/63	VR NO-438	2015-08-11	2422	Sri Promod Ku Patel Contractor
23	11.3/164	MR NO-110021	2015-09-02	1200	Sri T.D Patra TS I/C Pension Section
24	11.2/8	MR NO-110005	2015-08-18	200	Sri Siba Sankar Samal VI
25	11.1/62	MR NO-109773	2015-07-23	2214	Sri Somonatha Badhei T.S
26	15.18/151 TO 152	VR NO-100	2015-09-09	1427	Sri Arun Ku Dhal Contractor
27	15.17/153 TO 155	VR NO 538	2015-09-09	4890	DO
28	15.17/153 to 155	VR NO-101	2015-09-09	3610	Sri Promod Ku Patel Contractor
29	15.16/146 to 147	VR NO-531	2015-09-09	1155	DO
30	15.15/144 to 145	VR NO-532	2015-09-09	1155	Sri Dileswar Naik Contractor
31	15.14/142 to 143	VR NO-534	2015-09-09	1155	Sri R.K.Rungta Contractor
32	15.13/140 to 141	VR NO-535	2015-09-09	1155	Sri Dileswar Naik Contractor
33	15.12/138 to 139	VR NO-533	2015-09-09	1155	DO
34	15.11/136 to 137	VR NO-530	2015-09-09	2978	DO
35	15.7/114 to 116	VR NO -38	2015-09-09	31470	Sri Suratha Bhoi Contractor
36	15.8/117 to 118	VR NO-2	2015-09-09	7687	RBS Enterprises Contractor
37	15.9/121 to 122	VR NO-541	2015-09-09	35918	Sri Prachanda Jayswal Contractor
38	15.10/133 to 135	VR NO-3	2015-09-09	3442	Sri R.K Rungta Contactor
39	15.10/133 to 135	VR NO-543	2015-09-09	3000	DO
40	15.6/112 to 113	VR NO-537	2015-09-09	7959	DO
41	15.6/112 to 113	VR NO-536	2015-09-09	3889	Sri Anil Jagat Contactor
42	15.5/109 to 111	VR NO-39	2015-09-09	21349	Sri Arjun Ku Dhal Contractor
43	15.3/105	VR NO-26	2015-09-03	33207	Sri Dileswar Naik Contractor
44	15.4/106 to 108	VR NO-37	2015-09-09	11494	Sri Suratha Bhoi Contractor
Total				371995	