

LOCAL FUND AUDIT, JHARSUGUDA, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 322883/AR/2017-2018-JHARSUGUDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Brajarajnagar Municipality. Jharsuguda
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	SRI DILLIP KUMAR PATEL,EO
	Name of the Local Authority at the time of Audit :	SRI DILLIP KUMAR PATEL,EO
4	Duration of Audit :	04-09-2017 To 11-12-2017 (Mandays Consumed :- 66)
5	Name of the Auditors :	MAGUNI NAIK - Lead Auditor(04-09-2017 to 11-12-2017) ROJITA EKKA - Auditor(04-09-2017 to 11-12-2017)
6	Name of the Reviewing Officer :	ASHADHU KISHAN(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	18-01-2018
8	Entry Conference Date :	29-08-2017
9	Exit Conference Date :	11-04-2018
10	Name of the District Audit Officer :	PRAN SHANKAR DEOTA
11	Date of approval of report by District Audit Officer :	17-04-2018

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Building Plan Form	04.09.2017	17 Nos.	17 Nos.	SRP-2	Nil
2	Un-used Vehicle Log Book	04.09.2017	9 Nos.	9 Nos.	SRP- 50	Nil
3	Users Fee Receipt Books	04.09.2017	42 Nos.	42 Nos.	SRP -14	Nil
4	Holding Tax Receipt Books	04.09.2017	13 Nos.	13 Nos.	SRP -60	Nil
5	Miscellaneous Receipt Books	04.09.2017	39 Nos.	39 Nos.	SRP -100	Nil
6	Cash in hand	04.09.2017	9000.00	9000.00	Subsidiary Cash Book Page No - 100	Nil
7	ServicePostage Stamps	04.09.2017	689.00	689.00	SRP-32	Nil
8	Measurement Books	04.09.2017	51 Nos.	51 Nos.	SRP -65	Nil

Comments

The Physical verification of Cash, Postage Stamp, Un-used money receipt Books & un-used MB etc. has been carried out on the first day of commencement of audit i.e.on 04.09.2017 before transaction & result of physical verification is noted above.

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

Sino	List Records/Register	Rules	Form No
1	Stock account of Receipt Forms	Rule 196	Form L
2	Tax collector's daily collection register	Rule 192	Form K
3	Demand and Collection Register	Rule 178	Form B
4	Stock Register of Stationery	Rule 172	Form No. XLIV
5	Assessment List	Rule 177	Form A
6	Stamp Account	Rule 172	Form No. XLIV
7	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
8	Register of Grants	Rule 80	Form No. XLII
9	Daily Collection Register	Rule 171	Form No. XL
10	Miscellaneous Receipts	Rule 157	Form No. XXXIV
11	Cash Book of the municipality	Rule 125	Form No. XIV
12	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
13	Periodical Increment Certificate	Rule 99	Form No. XI
14	Permanent Advance Account	Rule 108	Form No. XII
15	Salary Bills	Rule 97	Form No. IX
16	Register of Bills	Rule 96	Form No. VII
17	Challan	Rule 87	Form No. VI
18	Cashier's Cash Book	Rule 81	Form No. V
19	Subsidiary Cash Book	Rule 128 A	Form No. V-A
20	Abstract of the Budget Estimate	Rule 74	Form No. I-A
21	Schedule for the Budget Estimate	Rule 77	Form No. III
22	Budget Estimate	Rule 74	Form No. I
23	Nominal Muster Roll (NMR)	Rule 340	Form W-II
24	Contract Agreement Form	Rule 341	Form W-III
25	Miscellaneous Supply Bill	Rule 343	Form W-V
26	Register of Works	Rule 345	Form W-VI
27	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Progress statement of collection of taxes	Rule 200	Form N
2	Ledger of Lessees	Rule 170	Form No. XXXVIII
3	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
4	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
5	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
6	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
7	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
8	Loan Register	Rule 149	Form No. XXVII
9	Register of Investments	Rule 148	Form No. XXVI
10	Establishment Audit Register	Rule 146	Form No. XXV
11	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
12	Register of outstanding deposits	Rule 143	Form No. XXI
13	Deposit Ledger	Rule 142	Form No. XX
14	Register of adjustments	Rule 132	Form No. XVII
15	Abstract Register of Expenditure	Rule 129	Form No. XVI
16	Abstract Register of Receipts	Rule 129	Form No. XV
17	Subsidiary account of special taxes	Rule 79	Form No.-IV
18	Form of inventory & Notice	Rule 203	Form Q
19	Register of Estimates & Allotments	Rule 332	Form W-I

C : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
2	Distrain Warrant Register	Rule 202	Form P
3	Tax collector's Ledger	Rule 198	Form M
4	Arrear Demand Register	Rule 187	Form H
5	Register of writes off of demands	Rule 190	Form J
6	Tax Receipt Form	Rule 188	Form I
7	Mutation Register	Rule 184	Form G
8	Register of Petitions	Rule 183	Form F
9	Form of appeal petition	Rule 183	Form E
10	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
11	Register of Interest Bearing Securities	Rule 147	Form No. XLI
12	Arrear List	Rule 170	Form No. XXXIX
13	Jamabandi Register	Rule 170	Form No. XXXVII
14	Register of Lands	Rule 160	Form No. XXXV
15	Stock account of License Number Plates	Rule 155	Form No. XXXII
16	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
17	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
18	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
19	Register of Outstanding Advances	Rule 140	Form No. XIX
20	Advance Ledger	Rule 136	Form No. XVIII
21	Absentee Statement	Rule 97	Form No. X
22	Order Book	Rule 96	Form No. VIII
23	Warrant register	Rule 202	Form R
24	Register of Distrained property & sales	Rule 204	Form S
25	Contract Certificate	Rule 343	Form W-IV

D : List of Records/Registers not Required

Sino	List Records/Register	Rules	Form No
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Comments

Para : 3.1 :- Consequence of Non-Maintenance of Prescribed Records and Registers:-

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

1- Outstanding Advance Ledger [Rules – 140]

Due to non-maintenance of the outstanding advance ledger, the details of year wise outstanding advances against the employees / contractors could not be worked out.

2- Deposit Ledger [Rules – 142]

Due to non-maintenance of the same, the details of deposit along with refund of S.D / EMD etc could not be verified.

3 - Register of Outstanding deposits [Rules – 143]

Due to non-maintenance of the same, the actual amount of deposits i.e. S.D / EMD to be refunded to the deposit holder could not be found out.

4 -Register of Investment [Rules – 148]

Due to non maintenance of the same, the actual amount of money invested by the Municipality could not be worked out.

5 - Register of Lands [Rules – 160]

Due to non-maintenance of the same, the actual landed properties of the Municipality could not be established.

6 - Ledger of Leases [Rules – 170]

Due to non-maintenance of the same, the actual position of leased properties of the Municipality could not be found out.

7 - Progress statement of collection taxes [Rules – 200]

Due to non-maintenance of the same, the monthly, quarterly and half yearly percentage of collection of taxes can not be found out. Hence, the local authority will be in dark about collection of taxes in real time basis. As a result, appropriate steps can not be taken by the local authority to accelerate the collection of taxes

. 8 - Register of Adjustment [Rules – 132]

Due to non-maintenance of the same, the actual amount of receipt of Govt. revenues and others can not be worked out

9 - 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.

10 - Assets Register :- [Rule – 70]

One of the important register which was not maintained by this Municipality is that of Asset Register. This register is meant to record all the assets created during a particular year and handed over for public use. Non maintenance of such an important register makes it impossible to ascertain the number and nature of assets created and opened up for public utility. Regarding management and maintenance of such assets could not be ascertained in the balance of asset register.

The local authority is suggested for proper maintenance of the records and registers as indicated above as per provisions laid down in O.M. Rules for better improvement of accounting system in the institution.

PARA: 4 FINANCIAL POSITION

Brajarajnagar Municipality. Jharsuguda - 2016-2017

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:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	P/L Account Cash Book	01-04-2016	307879.00	617000.00	924879.00	307000.00	31-03-2017	617879.00	31-03-2017	617878.85	0.15	
2	Accountant Cash Book (MF)	01-04-2016	13728276.00	160065573.48	173793849.48	137522727.00	31-03-2017	36271122.48	31-03-2017	36271122.64	-0.16	
3	CC Road/UAC	01-04-2016	1279431.00	88059.00	1367490.00	155879.00	31-03-2017	1211611.00	31-03-2017	1211611.00	0.00	
4	BRGF Cash Book	01-04-2016	9645013.00	252027.00	9897040.00	6065782.00	31-03-2017	3831258.00	31-03-2017	3831258.00	0.00	
5	BRGF(SD)Cash Book	01-04-2016	4631802.00	661497.00	5293299.00	623533.00	31-03-2017	4669766.00	31-03-2017	4669766.13	-0.13	
6	BRGF(SUDA)	01-04-2016	2737.00	272.00	3009.00	0.00	31-03-2017	3009.00	31-03-2017	3009.00	0.00	
7	Road Dev.Cash Book	01-04-2016	2012102.00	5614098.00	7626200.00	2715995.00	31-03-2017	4910205.00	31-03-2017	4910205.04	-0.04	
8	12th FCA Cash Book	01-04-2016	179245.00	9120.00	188365.00	0.00	31-03-2017	188365.00	31-03-2017	188364.50	0.50	
9	13th/14thFCA Cash Book	01-04-2016	22177764.00	31780592.00	53958356.00	29507609.00	31-03-2017	24450747.00	31-03-2017	24450747.00	0.00	
10	Devolution Cash Book	01-04-2016	15633047.00	26016205.00	41649252.00	29689304.00	31-03-2017	11959948.00	31-03-2017	11959947.75	0.25	
11	FDR Cash Book	01-04-2016	792313.00	29487.00	821800.00	15414.00	31-03-2017	806386.00	31-03-2017	806386.00	0.00	
12	R&B/NRB Cash Book	01-04-2016	4961783.00	5067432.00	10029215.00	4252621.00	31-03-2017	5776594.00	31-03-2017	5776594.00	0.00	
13	IHSDP Cash Book	01-04-2016	3798656.00	293951.00	4092607.00	227515.00	31-03-2017	3865092.00	31-03-2017	3865091.53	0.47	
14	MP/MLALAD/A WC/WODC/SP F/SDP Cash Book	01-04-2016	3921904.00	17437518.39	21359422.39	10661753.00	31-03-2017	10697669.39	31-03-2017	10697668.90	0.49	
15	Pension Fund Cash Book	01-04-2016	1099364.00	2700963.00	3800327.00	2660015.00	31-03-2017	1140312.00	31-03-2017	1140311.74	0.26	
16	Election Cash Book	01-04-2016	1005.00	46.00	1051.00	0.00	31-03-2017	1051.00	31-03-2017	1051.00	0.00	
17	SJSRY Cash Book	01-04-2016	26863405.00	2824792.00	29688197.00	4774826.00	31-03-2017	24913371.00	31-03-2017	24913371.54	-0.54	
	GRAND TOTAL		111035726.00	253458632.87	364494358.87	229179973.00		135314385.87		135314384.62	1.25	

Comments

Para : 4.1 Non-maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS)

The 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. 01.10.2013. But the same has not yet been practically implemented in this Municipality.

Objection Memo was issued to produce the cash book under Double Entry Accrual Based Accounting System (DEABAS) for verification.

In response to audit objection statement the local authority replied,-The DEABAS Cash Book has not been up -dated. the same will be produced after updating it.

The reply of the authority is not satisfactory, because in last audit the authority had furnished the same reply. In that audit the local authority was suggested to maintain up - to date DEABAS cash book and produce to next audit. But the authority has failed to produce the same during present audit.

How ever the local authority is once again suggested to maintain the accounts under DEABAS and produce to next audit for verification.

Para - 4.2 Liquid Assets and Liabilities

The position of Assets and Liabilities of the Municipality for the financial year 2016 -17 is furnished below.

Liabilities	Amount	Assets	Amount
Unspent balance of grants	10,00,88,369.31	Cash in hand /In treasury/In Bank Accounts/In Post office	0.00
Loan refundable	0.00	Investment	6,31,775.90
Un-remitted Govt. dues Royalty, VAT, Cess, & IT)etc.	9,39,741.00	Advance recoverable	46,23,401.00
Refundable Deposits (SD/EMD)	34,99,174.00	Loan recoverable	0.00
Unpaid Bills (Electricity)	6,66,605.00	Closing Balance of all Cash Books	13,53,14,384.62
Telephone Bills	706.00	Outstanding Taxes, Rents & Rates etc. recoverable	40,42,398.05
Contribution Payable	0.00	P.L. Account(Cash in Treasury)	0.00
Other (Name of the liquid liabilities to be specified)		Amount Surcharged	99,832.00
Unpaid Salary & Wages	31,84,722.00		
Pension	6,46,603.00		
Salary of outsourcing staff	71,436.00		
Rem/Sitting Allowance of Councillors	47,850.00		
Sanitation (Privatisation)	9,89,754.00		
Maintenance of Deep Bore Well	3,14,700.00		
Total	11,04,49,660.31		14,47,11,791.57
Asset Over Liabilities	3,42,62,131.26		
Grand Total	14,47,11,791.57		14,47,11,791.57

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 hereby done to take effective steps to increase the internal income by way of collecting arrear dues, revising the rates of different taxes and rents.

(N.B. - The unspent balance does not display automatically in Additional Information Table. Putting figures in new rows are also not taking save. Grievance was also submitted to NIC on 19.01.2018 for settlement. But no action has been taken till date.)

Para : 4.3 : BUDGET [Section 104 to 110 of O.M. Act, 1950 and Rules – 74 to 80 of OM Rules, 1953] :

1. 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 accounts of its probable receipts and expenditure for the following financial year together with the actual of the current year.

2. Section-107 :- Sanction of budget estimate :- After expiry of 14 days (since presentation before the Municipality shall sanction the estimate and submit forth with to the State Government.

3. Section 109 :- Provides for approval of the budget estimate by the State Government.

Improper and unrealistic Budget :- The Municipal Council in its general meeting held on 30.01.2016 has approved the Original Budget estimate for the financial year 2016-17 and resolved to move to the Govt. through D.M / Collector and District Magistrate, Jharsuguda for approval of Budget. The Budget estimate for the year 2016-17 was sent to the D.M. / Collector, Jharsuguda vide letter no.3450 dt.16.08.2016 for onwards transmission to Govt. for approval. The Budget estimate was submitted to the Director Municipal Administration vide Collector/DM letter no.3491 dtd.27.09.2016 by the Collector, Jharsuguda for approval. As per letter no.28836 dtd.07.12.2016 of Govt. of Odisha in H & UD Deptt. the Budget estimate of the Municipality for the financial year 2016-17 with receipt amount of Rs.21,24,00,475.00 and expenditure amounting to Rs.28,52,01,201.00 is approved with instruction to be scrupulously adhered. In case of deviation the concerned council and E.O. shall remain accountable for Mis-utilization / defalcation of Municipality funds and due discrepancy action should be initiated against the person at fault in compliance with FBRM Act. 2005. The details are given below:-

RECEIPTS				
Sl.No.	Head of Account	Original Budget Estimate for the year 2016-17	Actual Amount Received for the year 2016-17	Remarks
1.	Rent and Taxes	48,00,000.00	2,40,80,665.00	
2.	Licence and other Fees	9,00,000.00	8,91,716.00	
3.	Revenue derived from Municipal Property and power apart from taxation	15,00,000.00	17,26,083.00	
4.	Govt. Grants	19,32,76,000.00	20,28,42,750.00	
5.	Miscellaneous	74,24,475.00	1,76,02,607.87	
6.	Extra Ordinary Debts	45,00,000.00	63,14,811.00	

	TOTAL	21,24,00,475.00	25,34,58,632.87	
EXPENDITURE				
1.	Establishment Expenses	5,11,79,650.00	6,66,66,147.00	
2.	Administrative Expenses	27,20,350.00	23,14,585.00	
3.	Operation/Maintenance	2,84,69,000.00	2,44,06,390.00	
4.	Capital Expenditure	10,87,24,835.00	9,53,84,361.00	
5.	Revenue Grant	9,32,04,366.00	2,53,60,154.00	
6.	Miscellaneous	9,03,000.00	1,50,48,335.61	
	TOTAL	28,52,01,201.00	22,91,79,972.61	

The percentage of deviation between estimated receipt and expenditure and actual receipt and expenditure is furnished below:-

RECEIPTS			EXPENDITURE		
As per Budget	Actual	% of variation	As per Budget	Actual	% of variation
21,24,00,475.00	25,34,58,632.87	19.33%	28,52,01,201.00	22,91,79,972.61	19.65%

From the aforesaid statistics it is well understood that the budget is a unrealistic budget. The Municipal authority is advised to prepare realistic budget as far as practicable hence forth in accordance with the instructions provided by H & UD Dept. in this regard.

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

Brajaraj Nagar Municipality, Jharsuguda - 2016-2017

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	PNB,Brajaraj Nagar	4019000100073913	31-03-2017	6300174.32	31-03-2017	5682691.32	617483.00	Actt.Cash Book,MVT
2	PNB,Brajaraj Nagar	4019000100074815	31-03-2017	22899046.50	31-03-2017	13726536.50	9172510.00	Actt.Cash Book,Octroi Fund
3	PNB,Brajaraj Nagar	4019000100068832	31-03-2017	2407001.45	31-03-2017	1871661.45	535340.00	Actt.Cash Book,MF
4	Union Bank,Brajaraj Nagar	413802010679344	31-03-2017	3831258.00	31-03-2017	3831258.00	0.00	BRGF
5	PNB,Brajaraj Nagar	4019000100065491	31-03-2017	4797921.13	31-03-2017	4669766.13	128155.00	BRGF,SD
6	OBC,Brajaraj Nagar	16922191015780	31-03-2017	3009.00	31-03-2017	3009.00	0.00	BRGF,SUDA
7	Union Bank,Brajaraj Nagar	413802010679818	31-03-2017	937.00	31-03-2017	937.00	0.00	Devolution Fund
8	PNB,Brajaraj Nagar	4019000100084256	31-03-2017	12374936.75	31-03-2017	11959010.75	415926.00	Devolution Fund
9	Union Bank,Brajaraj Nagar	413802010679831	31-03-2017	806386.00	31-03-2017	806386.00	0.00	FDR
10	UCo Bank,Brajaraj Nagar	02350110002322	31-03-2017	5289041.04	31-03-2017	4910205.04	378836.00	Road Development
11	SBI,Brajaraj Nagar	11264774507	31-03-2017	188364.50	31-03-2017	188364.50	0.00	12thFCA
12	OBC ,Brajaraj Nagar	16922191007662	31-03-2017	1211611.00	31-03-2017	1211611.00	0.00	UAC,C.C.Road
13	SBI,Brajaraj Nagar	31291974898	31-03-2017	25546137.00	31-03-2017	24450747.00	1095390.00	13th and 14th FCA
14	UCo Bank,Brajaraj Nagar	02350110020869	31-03-2017	5821131.00	31-03-2017	5776594.00	44537.00	Roads and Bridges and NRB
15	UCo Bank,Brajaraj Nagar	02350101016104	31-03-2017	2272334.33	31-03-2017	2270201.33	2133.00	MPLAD
16	UCo Bank,Brajaraj Nagar	02350110079812	31-03-2017	6721481.03	31-03-2017	6604122.03	117359.00	WODC
17	Union Bank,Brajaraj Nagar	413802010004397	31-03-2017	1000.00	31-03-2017	1000.00	0.00	WODC
18	SBI,Brajaraj Nagar	30697811739	31-03-2017	34964.00	31-03-2017	34100.00	864.00	MLALAD
19	Union Bank,Brajaraj Nagar	413802010680748	31-03-2017	352115.00	31-03-2017	246321.00	105794.00	SpecialProblemFund
20	UCo Bank,Brajaraj Nagar	02350110050354	31-03-2017	927030.00	31-03-2017	913617.00	13413.00	Spl.Dev.Prog.Fund
21	Indusind Bank,Jharsuguda	100012941433	31-03-2017	223.63	31-03-2017	223.63	0.00	AWC
22	Union Bank,Brajaraj Nagar	413802010681206	31-03-2017	40809.00	31-03-2017	40809.00	0.00	Periphery Development
23	UCo Bank,Brajaraj Nagar	02350110049518	31-03-2018	395348.16	31-03-2017	395348.16	0.00	City Dev.Plan
24	OBC ,Brajaraj Nagar	16922191017388	31-03-2017	67894.00	31-03-2017	18516.00	49378.00	Dist.Innovation Fund
25	PNB,Brajaraj Nagar	4019000100073922	31-03-2017	173410.75	31-03-2017	173410.75	0.00	NFSA
26	PNB,Brajaraj Nagar	4019000100076673	31-03-2017	7693.75	31-03-2017	7693.75	0.00	Actt.Cash Book,SWM
27	SBI,Brajaraj Nagar	11264770046	31-03-2017	14994778.12	31-03-2017	14839150.12	155628.00	Actt.Cash Book,Staff Salary

28	SBI,Brajrajnagar	30309100184	31-03-2017	58542.50	31-03-2017	58542.50	0.00	Actt.Cash Book,Pension NLFS
29	SBI,Brajrajnagar	30309650912	31-03-2017	10030.00	31-03-2017	10030.00	0.00	Actt.Cash Book,Pension LFS
30	OBC ,Brajrajnagar	16922191006641	31-03-2017	14089.00	31-03-2017	14089.00	0.00	Actt.Cash Book,Incentive Grant
31	SBI,Brajrajnagar	997040	31-03-2017	10000.00	31-03-2017	10000.00	0.00	Actt.Cash Book,FDR
32	RBI,BBSR	-	31-03-2017	12990.00	31-03-2017	12990.00	0.00	Actt.Cash Book,Loan Bond,Details furnished in Para -7
33	Not Mentioned	-	31-03-2017	2448.00	31-03-2017	2448.00	0.00	Actt.Cash Book,Water Supply
34	P.O.Brajrajnagar	947545	31-03-2017	25290.00	31-03-2017	25290.00	0.00	Actt.Cash Book,Postal Deposit
35	UCo Bank,Brajrajnagar	02350110015671	31-03-2017	3955766.53	31-03-2017	3865091.53	90675.00	IHSDP
36	SBI,Brajrajnagar	11264773489	31-03-2017	1156911.74	31-03-2017	1140311.74	16600.00	SOAP,NOAP Cash Book
37	OBC ,Brajrajnagar	16922191017593	31-03-2017	1051.00	31-03-2017	1051.00	0.00	Election Cash Book
38	Treasury,Jharsuguda	-	31-03-2017	617878.85	31-03-2017	617878.85	0.00	P.L.Account Cash Book
39	SBI,Brajrajnagar	1126484902	31-03-2017	9328.51	31-03-2017	9328.51	0.00	SJSRY Cash Book
40	PNB,Brajrajnagar	401900010008442	31-03-2017	24943.64	31-03-2017	24943.64	0.00	SJSRY Cash Book,NULM
41	PNB,Brajrajnagar	4019000100068823	31-03-2017	7912.50	31-03-2017	7912.50	0.00	SJSRY Cash Book,OULM
42	PNB,Brajrajnagar	4019000100068841	31-03-2017	24432988.14	31-03-2017	24432988.14	0.00	SJSRY Cash Book,SBM
43	PNB,Brajrajnagar	4019000100060609	31-03-2017	438198.75	31-03-2017	438198.75	0.00	SJSRY Cash Book,HSY
44	Union Bank,Brajrajnagar	2991423	31-03-2017	10000.00	31-03-2017	10000.00	0.00	Actt.Cash Book,FDR
	GRAND TOTAL			148254405.62		135314384.62	12940021.00	

Reconciliation

During the period covered under audit i.e. for the year 2016-17 it was noticed that a total sum of Rs 1,29,40,021.00 was found discrepancy in between the Pass Book and Cash Book closing balance as on 31.03.2017. However Rs 1,16,17,659.00 out of Rs 1,29,40,021.00 has been reconciled . So steps need be taken to reconcile the rest discrepancy of Rs 13,22,362.00 and compliance reported.

1- PNB,Brajrajnagar A/C No-4019000100073913 Actt.Cash Book (MVT)

Closing balance as per Pass Book	63,00,174.32
Closing balance as per Cash Book	56,82,691.32
Difference	6,17,483.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	451380/16.03.2017	13,361.00	17.04.2017
2.	775271/16.03.2017	17,263.00	09.08.2017
3.	775273/31.03.2017	3,05,002.00	26.04.2017
4.	775274/31.03.2017	2,04,198.00	29.04.2017
5.	775275/31.03.2017	77,659.00	11.05.2017
	Total	6,17,483.00	

2- PNB,Brajrajnagar A/C No-4019000100074815 Actt.Cash Book (Octroi Fund)

Closing balance as per Pass Book	2,28,99,046.50
Closing balance as per Cash Book	1,37,26,536.50
Difference	91,72,510.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	900213/11.03.2016	800.00	-
2.	632456/13.06.2016	20,484.00	-
3.	632500/04.07.2016	20,484.00	-
4.	000926/25.01.2017	6960.00	-
5.	000927/25.01.2017	94,682.00	-
6.	000941/10.02.2017	6960.00	09.05.2017
7.	000942/10.02.2017	94,756.00	09.05.2017
8.	000949/18.02.2017	2,50,000.00	-
9.	000950/18.02.2017	1,87,740.00	12.05.2017
10.	248602/18.02.2017	2,16,462.00	13.04.2017
11.	248627/18.02.2017	2,50,000.00	11.04.2017
12.	248629/18.02.2017	7,455.00	-
13.	248640/15.03.2017	7,15,752.00	05.04.2017
14.	248644/23.03.2017	8,87,287.00	05.04.2017
15.	248645/23.03.2017	89,960.00	24.04.2017
16.	248648/23.03.2017	1,00,340.00	-
17.	248649/23.03.2017	53,475.00	-
18.	248652/23.03.2017	1,04,880.00	10.04.2017
19.	248653/23.03.2017	1,18,285.00	10.04.2017
20.	248656/29.03.2017	19,93,751.00	13.04.2017
21.	248658/29.03.2017	7,05,522.00	13.04.2017
22.	248661/30.03.2017	1,26,161.00	13.04.2017
23.	248662/30.03.2017	95,692.00	13.04.2017
24.	248663/30.03.2017	1,23,049.00	17.04.2017
25.	248664/30.03.2017	6,960.00	09.05.2017
26.	248665/30.03.2017	92,524.00	09.05.2017
27.	248666/30.03.2017	800.00	25.05.2017
28.	248667/30.03.2017	13,725.00	24.04.2017
29.	248668/30.03.2017	10,000.00	06.04.2017
30.	248669/30.03.2017	1,31,419.00	05.04.2017
31.	248670/30.03.2017	36,340.00	05.04.2017
32.	248675/31.03.2017	16,09,805.00	12.04.2017
33.	248676/31.03.2017	10,00,000.00	08.05.2017
	Total	91,72,510.00	

3-PNB,Brajrajnagar A/C No-4019000100068832 Actt.Cash Book (MF)

Closing balance as per Pass Book	24,07,001.45
Closing balance as per Cash Book	18,71,661.45
Difference	5,35,340.00

Reason for difference

I-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	521549/01.12.2015	500.00	-
2.	521584/01.12.2015	500.00	-
3.	161486/07.12.2015	15,000.00	-
4.	161526/15.02.2016	600.00	-
5.	161569/5.04.2016	7,082.00	-
6.	161573/5.04.2016	7,082.00	-
7.	161576/5.04.2016	5,297.00	-
8.	161580/5.04.2016	8,920.00	-
9.	304334/05.04.2016	9,861.00	-
10.	304357/07.05.2016	7,082.00	-
11.	304361/07.05.2016	9,861.00	-

12.	304363/07.05.2016	3,541.00	-
13.	304384/29.06.2016	5,000.00	-
14.	304387/29.06.2016	5,000.00	-
15.	583114//11.11.2016	6,960.00	-
16.	583115//11.11.2016	96,096.00	-
17.	583121//15.11.2016	5,000.00	-
18.	648719/07.12.2016	2,000.00	-
19.	648720/07.12.2016	1,000.00	-
20.	648721/07.12.2016	1,000.00	-
21.	648733/14.12.2016	1,000.00	-
22.	648748/27.12.2016	5,000.00	-
23.	648767/20.01.2017	13,119.00	-
24.	648768/20.01.2017	4,227.00	-
25.	648769/20.01.2017	5,000.00	-
26.	412095/16.03.2017	2,245.00	05.04.2017
27.	412096/16.03.2017	382.00	07.04.2017
28.	412097/16.03.2017	1,541.00	15.04.2017
29.	412101/25.03.2017	34,728.00	07.04.2017
30.	412103/25.03.2017	6,588.00	-
31.	412106/25.03.2017	696.00	06.04.2017
32.	412107/25.03.2017	4,065.00	06.04.2017
33.	412108/28.03.2017	3,696.00	-
34.	412109/28.03.2017	5,544.00	24.04.2017
35.	412111/28.03.2017	3,048.00	-
36.	412112/28.03.2017	2,650.00	-
37.	412113/29.03.2017	9,620.00	-
38.	412114/29.03.2017	10,280.00	26.04.2017
39.	412115/29.03.2017	2,000.00	-
40.	412116/29.03.2017	5,000.00	09.05.2017
41.	412117/29.03.2017	1,000.00	12.05.2017
42.	412118/30.03.2017	4,831.00	24.04.2017
43.	412119/30.03.2017	41,799.00	06.04.2017
44.	412120/31.03.2017	22,190.00	-
45.	412121/31.03.2017	24,963.00	12.04.2017
46.	412122/31.03.2017	39,930.00	-
47.	412123/31.03.2017	5,000.00	20.04.2017
48.	412124/31.03.2017	5,000.00	12.05.2017
49.	412125/31.03.2017	9,990.00	-
50.	412126/31.03.2017	28,381.00	06.04.2017
51.	412127/31.03.2017	147.00	-
52.	412128/31.03.2017	331.00	-
53.	412129/31.03.2017	20,000.00	10.04.2017
54.	412130/31.03.2017	20,000.00	18.04.2017
55.	412131/31.03.2017	20,000.00	20.04.2017
56.	412132/31.03.2017	20,000.00	24.04.2017
57.	412133/31.03.2017	20,000.00	10.04.2017
58.	412134/31.03.2017	20,000.00	12.04.2017
59.	412135/31.03.2017	20,000.00	11.04.2017
60.	412136/31.03.2017	20,000.00	25.04.2017
61.	412137/31.03.2017	20,000.00	10.04.2017
62.	412138/31.03.2017	20,000.00	12.04.2017
63.	412139/31.03.2017	20,000.00	03.05.2017
64.	412140/31.03.2017	20,000.00	15.04.2017
65.	386721/31.03.2017	20,000.00	15.04.2017
66.	386722/31.03.2017	1,18,630.00	26.04.2017
67.	386723/31.03.2017	1,09,717.00	29.04.2017
68.	386724/31.03.2017	2,47,671.00	11.05.2017
		Total	12,37,391.00

II- D.D. presented at Bank but not credited into Account by 31.03.2017

Sl.No	D.D. No/Date	Amount	Date of Credit
1.	758955/04.11.2016	8,800.00	28.07.2017
2.	758966/10.11.2016	500.00	28.07.2017

3.	196843/13.11.2016	2,100.00	26.09.2017
4.	711462/08.12.2016	2,87,040.00	22.05.2017
5.	930415/30.12.2016	420.00	-
6.	930416/30.12.2016	305.00	-
7.	930418/30.12.2016	420.00	-
8.	010142/30.12.2016	6,300.00	03.04.2017
9.	010143/30.12.2016	6,300.00	03.04.2017
10.	010145/30.12.2016	2,100.00	03.04.2017
11.	010146/30.12.2016	2,100.00	03.04.2017
12.	010147/30.12.2016	4,140.00	03.04.2017
13.	010148/30.12.2016	10,000.00	03.04.2017
14.	786372/10.01.2017	4,665.00	30.06.2017
15.	000395/02.03.2017	29,361.00	12.05.2017
16.	899502/14.03.2017	7,500.00	10.04.2017
17.	158530/31.03.2017	3,30,000.00	05.04.2017
		Total	7,02,051.00
		Grand Total(I-II)	5,35,340.00

4- PNB,Brajrajnagar A/C No-4019000100065491 (BRGF SD)

Closing balance as per Pass Book	47,97,921.13
Closing balance as per Cash Book	46,69,766.13
Difference	1,28,155.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	462472/08.05.2015	5,008.00	-
2.	674557/10.02.2017	2,777.00	-
3.	674562/10.02.2017	4,847.00	-
4.	674569/16.03.2017	831.00	05.04.2017
5.	674571/20.03.2017	30,918.00	20.04.2017
6.	674572/31.03.2017	44,475.00	20.04.2017
7.	674573/31.03.2017	25,000.00	05.04.2017
8.	674574/31.03.2017	14,299.00	20.04.2017
		Total	1,28,155.00

5- PNB,Brajrajnagar A/C No-4019000100084256 (Devolution Fund)

Closing balance as per Pass Book	1,23,74,936.75
Closing balance as per Cash Book	1,19,59,010.75
Difference	4,15,926.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	150808/27.02.2017	3,799.00	05.04.2017
2.	150810/27.02.2017	2,552.00	05.04.2017
3.	150811/27..02.2017	3,799.00	07.04.2017
4.	150814/14.03.2017	7,726.00	05.04.2017
5.	150815/29.03.2017	3,76,120.00	06.04.2017
6.	150816/29.03.2017	4,196.00	06.04.2017
7.	150817/29.03.2017	11,748.00	26.04.2017
8.	150818/29.03.2017	1,790.00	29.04.2017
9.	150819/29.03.217	4,196.00	11.05.2017
		Total	4,15,926.00

6- UCo Bank, Brajrjnagar A/C No- 02350110002322 (Road Development)

Closing balance as per Pass Book	52,89,041.04
Closing balance as per Cash Book	49,10,205.04
Difference	3,78,836.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	159173/31.03.2017	3,45,757.00	10.04.2017
2.	159174/31.03.2017	4,000.00	26.04.2017
3.	159175/31.03.2017	16,000.00	26.04.2017
4.	159176/31.03.2017	9,079.00	29.04.2017
5.	159177/31.03.2017	4,000.00	11.05.2017
Total		3,78,836.00	

7 - SBI, Brajrjnagar A/C No – 31291974898 (13th/14th FC)

Closing balance as per Pass Book	2,55,46,137.00
Closing balance as per Cash Book	2,44,50,747.00
Difference	10,95,390.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	148042/14.03.2017	3,737.00	06.04.2017
2.	148044/16.03.2017	24,875.00	15.04.2017
3.	148045/16.03.2017	6,146.00	13.04.2017
4.	148048/23.03.2017	17,869.00	06.04.2017
5.	148049/23.03.2017	71,476.00	25.04.2017
6.	148050/23.03.2017	40,557.00	28.04.2017
7.	148051/23.03.2017	17,869.00	10.05.2017
8.	148053/29.03.2017	29,205.00	10.04.2017
9.	148054/29.03.2017	295.00	06.04.2017
10.	148055/31.03.2017	2,22,217.00	10.04.2017
11.	148056/31.03.2017	2,28,768.00	12.04.2017
12.	148057/31.03.2017	3,12,385.00	18.04.2017
13.	148058/31.03.2017	11,581.00	25.04.2017
14.	148059/31.03.2017	36,015.00	25.04.2017
15.	148060/31.03.2017	60,814.00	28.04.2017
16.	148061/31.03.2017	11,581.00	10.05.2017
Total		10,95,390.00	

8 - UCo Bank, Brajrjnagar A/C No- 02350110020869 (R&B and NRB)

Closing balance as per Pass Book	58,21,131.00
Closing balance as per Cash Book	57,76,594.00
Difference	44,537.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	335020/16.03.2017	9,237.00	05.04.2017
2.	346083/31.03.2017	35,300.00	07.04.2017
Total		44,537.00	

9- UCo Bank, Brajrjnagar A/C No- 02350101016104 (MPLAD)

Closing balance as per Pass Book	22,72,334.33
Closing balance as per Cash Book	22,70,201.33
Difference	2,133.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	945028/31.03.2017	2,133.00	-
		Total 2,133.00	

10- UCo Bank, Brajrjnagar A/C No- 02350110079812 (WODC)

Closing balance as per Pass Book	67,21,481.03
Closing balance as per Cash Book	66,04,122.03
Difference	1,17,359.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	020440/07.05.2016	60,686.00.00	-
2.	020402/23.12.2016	25,500.00	-
3.	020408/30.03.2017	31,173.00	06.04.2017
		Total 1,17,359.00	

11-SBI, Brajrjnagar A/C No- 3067811739(MLALAD)

Closing balance as per Pass Book	34,964.00
Closing balance as per Cash Book	34100.00
Difference	864.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	000021/30.03.2017	864.00	06.04.2017
		Total 864.00	

12- Union Bank, Brajrjnagar A/C No- 413802010680748(Special Problem Fund)

Closing balance as per Pass Book	3,52,115.00
Closing balance as per Cash Book	2,46,321.00
Difference	1,05,794.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	001465/07.05.2016	1,05,794.00	-
		Total 1,05,794.00	

13- UCo Bank, Brajrjnagar A/C No- 02350110050354 (Special Dev.Programme Fund)

Closing balance as per Pass Book	9,27,030.00
Closing balance as per Cash Book	9,13,617.00
Difference	13,413.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	948132/07.05.2016	13,413.00	-
Total		13,413.00	

14- OBC, Brajrjnagar A/C No- 16922191017388 (District Innovation Fund)

Closing balance as per Pass Book	67,894.00
Closing balance as per Cash Book	18,516.00
Difference	49,378.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	318336/07.05.2016	49,378.00	-
Total		49,378.00	

15-SBI, Brajrjnagar A/C No- 11264770046(Actt.Cash Book Staff Salary)

Closing balance as per Pass Book	1,49,94,778.12
Closing balance as per Cash Book	1,48,39,150.12
Difference	1,55,628.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	793897/25.03.2017	1,55,628.00	06.04.2017
Total		1,55,628.00	

16- UCo Bank, Brajrjnagar A/C No- 02350110015671(IHSDP)

Closing balance as per Pass Book	39,55,766.53
Closing balance as per Cash Book	38,65,091.53
Difference	90,675.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	955275/30.03.2017	262.00	06.04.2017
2.	955276/30.03.2017	58,912.00	26.04.2017
3.	955277/30.03.2017	16,774.00	29.04.2017
4.	955278/30.03.2017	14,727.00	11.05.2017
Total		90,675.00	

17-SBI, Brajrajnagar A/C No- 11264773489(Actt.Cash Book Staff Salary)

Closing balance as per Pass Book	11,56,911.74
Closing balance as per Cash Book	11,40,311.74
Difference	16,600.00

Reason for difference

1-Cheques issued but not en-cashed by 31.03.2017

Sl.No	Cheque No/Date	Amount	Date of Encashment
1.	668103/14.11.2012	300.00	-
2.	085550/29.04.2016	300.00	-
3.	085562/19.05.2016	300.00	-
4.	085571/11.08.2016	300.00	-
5.	085574/13.10.2016	600.00	-
6.	292530/11.11.2016	2,700.00	-
7.	292532/11.11.2016	2,100.00	-
8.	292533/21.11.2016	10,000.00	-
Total		16,600.00	
Grand Total		1,29,40,021.00	

Para : 5-1- Maintenance of Flexi Account instead of Savings bank account for parking Funds centrally sponsored schemes. (Ref.Lr.No.35425/F., dtd.12.10.2012).

As per Letter No.35425/F., dtd.12.10.2012 all Departments were asked to instruct the implementing agencies which are authorized to keep the Central share and state share or only Central share of the Centrally sponsored plan schemes in Bank A/cs 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.

During the year under audit only 13 nos of S.B Accounts converted to Flexi Accounts.The details are as follows:-

Sl.No.	Account No.	Name of the Bank	Scheme
1.	02350110020869	UCo.Bank,Brajrajnagar	R&B/NRB
2.	023501100302322	-do-	Road Development
3.	023501100156671	-do-	IHSDP
4.	02350101016104	-do-	MPLAD
5.	02350110049518	-do-	City Dev.Plan
6.	02350110050354	-do-	Spl.Dev Programme Fund
7.	4019000100065491	Punjab National Bank,Brajrajnagar	BRGF,SD
8.	4019000100073913	-do-	MVT
9.	4019000100068832	-do-	Own Fund
10.	4019000100074815	-do-	Octroi Compensation
11.	4019000100060609	-do-	Harishchandra Sahayata
12.	4019000100068823	-do-	OULM
13.	4019000100068841	-do-	Swachh Bharat Mission

It is hereby advised to convert the rest S.B. A/cs in to Flexi A/cs under compliance report to audit.

Para : 5-2 -Parking of Municipal Fund in ineligible Bank :-[POM - 81]

On checking of the Bank Accounts during the year under audit it was noticed that one Bank Account bearing No - 100012941433 has been opened and operated in Indudind Bank Jharsuguda since 24.04.2012.As per Lr.No. - 23301/Fdt.11.07.2013 and Lr.No 15984/Fdt.30.05.2014 this bank is in ineligible for parking of Municipal Fund.So the said Account standing with Indusind Bank need be closed and the amount of Rs 223.63 as on 21.04.2017 need be transferred to Municipal Fund .

Objection was also raised in last audit to close the account . But no action has been taken by the authority to close the same.

It was asked through objection statement to comply the following audit question.

1- Why the account has not been closed soon after objection raised in last audit ?

In response to audit objection memo the local authority replied :- A letter No.3693 dtd.23.11.2015 has been served to Bank and a reminder was also sent vide L.No 3917/14.09.2017 for closure of account. But no action has been taken by bank.A letter will once again be served in this matter to bank.

However the local authority is once again suggested to intimate the Branch Manager enclosing the above letters for closure of the account at an early date under compliance reported to audit.

Para : 5-3 - Transaction not made through P.L. A/c. :- [POM - 10]

As per Rule – 85(1) of the O.M. Rules 1953 all money received on the accounts of Municipality should be remitted to the Treasury immediately. But on scrutiny of the cash book of this Municipality it was noticed that all money except the grants received from H & U.D Department in shape of GIA are being parked in Banks other than Treasury. The local authority was asked to reply about such irregularities

. In response to audit objection the local authority replied that :- The amount kept in bank account to fetch higher rate of interest.

In this context it is hereby suggested to follow the rules prescribed in O.M. Rules 1953 towards financial transaction meticulously without deviation.

Para: 5-4 - Appropriation of funds towards expenditure,out of funds received without depositing the same as per Rule 85(2) of O.M.Rules 1953 - No

Para : 5 -5 - Cash and account branch of Municipal Office shall be kept distinct as per Rule 68 of O.M.Rules 1953 - Yes, Cash and account are distinct

Para : 5- 6- Irregular operation of more than one bank account for one scheme :-

Commissioner-cum-Secretary of P.R Department has given instruction vide office order no.13000//P.R., dtd.25.07.2012 to minimize the no. of bank accounts as per as practicable by operating of one account for one scheme only. Vide para 3 of measures to stream line the financial management system issued by P.R Department vide Order No.14261 dtd.20th May 2013 the D.D.O. shall maintain and operate only one savings bank accounts for one scheme. The bank accounts shall be maintained in a Nationalized bank / Schedule Bank / Regional Rural Bank situated within the jurisdiction of D.D.O. Maintenance of multiple accounts against one scheme is strictly prohibited and will invite disciplinary action against the Officer concerned. But in violation of Govt. order about 39 nos. of bank accounts are in name of Executive Office which includes some accounts beyond the jurisdiction of D.D.O. The bank accounts which are beyond the jurisdiction of D.D.O. need be closed immediately. Once again suggested to E.O. steps may also be taken to minimize the nos. of bank accounts by the following principles one account for one scheme only.

PARA: 6 STOCK POSITION

Brajarajnagar Municipality, Jharsuguda - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Computer	7	0	0	7.00	7	SRP-173
2	Printer	4	0	0	4.00	4	SRP-176
3	Xerox Machine	1	0	0	1.00	1	SRP-117
4	Steel Almira	48	7	0	55.00	55	SRP-50
5	Executive Chair	8	0	0	8.00	8	SRP-122
6	Air Conditioner	12	27	0	39.00	39	SRP-194
7	D.G.Set	1	1	0	2.00	2	SRP-134
8	Scanner	0	0	0	0.00	0	-
9	Cooler	0	0	0	0.00	0	-
10	Freeze	1	0	0	1.00	1	SRP-150
11	Wooden Almira	4	0	0	4.00	4	Old Stock
12	Wooden Rack	3	0	0	3.00	3	Old Stock
13	Steel Table	28	0	0	28.00	28	SRP-97
14	Steel Bench	4	0	0	4.00	4	SRP-24
15	Fogging Machine	5	0	0	5.00	5	SRP-91
16	LED T.V.	1	0	0	1.00	1	SRP-154
17	Plastic Chair	60	0	0	60.00	60	SRP-35
18	Steel S Type Chair	61	4	0	65.00	65	SRP-62
19	Door Mat	1	0	0	1.00	1	SRP-122
20	Tractor	7	0	0	7.00	7	SRP-189
21	Scorpio	1	0	0	1.00	1	SRP-170
22	TATA 407	2	0	0	2.00	2	SRP-46
23	Ambulance	1	0	0	1.00	1	SRP-104
24	Dead Body Carrier	1	0	0	1.00	1	SRP-172
25	JCB	1	0	0	1.00	1	SRP-177
26	Tempo Appe	1	0	0	1.00	1	SRP-197
27	Force Tempo	4	0	0	4.00	4	SRP-56 of 2008-09
28	Cess Pool	1	0	0	1.00	1	SRP-105
29	Sprayer Machine	2	0	0	2.00	2	SRP-124
30	Digital Camera	0	1	0	1.00	1	SRP-115

Comments
1- Maintenance of Dead Stock Register :-

As per Rule OPSAP Rule 71 and Rule 106 of OGFR an inventory of the Dead stock should be maintained in all Govt. offices in form OGFR – 6 showing the no. received, the no. of disposed of (by transfer, sale, loss etc) and the balance in hand for each kind of Articles. The inventory should be checked by the competent authority once a year and a certificate of the result of check should be recorded.

The local authority is hereby advised to follow the rule towards maintenance of Dead Stock Register and compliance reported to audit.

2-Physical verification of stock and stores :-

As per Rule – 111 of OGFR physical verification of all stock and stores should be made at least once in a every year by the head of Office concerned. Since no certificate has been furnished on the body of the stock register regarding stock and stores the verification of stock and stores if done has no meaning. Hence local authority is advised to conduct physical verification and to furnish a certificate of the same on the body of the stock register.

PARA: 7 INVESTMENT

Brajrajnagar Municipality, Jharsuguda - 2016-2017

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	631775.90	0.00	631775.90	0.00	31-03-2017	631775.90	31-03-2017	631775.90	0.00	Investment Ledger not produced to audit for verification.The figures taken from AR No.253584 AR 2016-17 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 C.B on Investment as on 31.03.2017 (As per previous Audit Report)

As required under Rule 148 of O.M.rules 1953 the investment ledger for the financial year 2016-17 has not been maintained and produced to audit for verification.However the following investments are found from the previous audit report as on 31.03.2016. The details are as follows:-

SI.No.	Name of the Investment	Amount	Nature of Investment
1.	Share Capital in Bargarh Co- operative Mills entrance fees Rs 10.00 in MR No -1909 dtd.25.01.1966	4,990.00	10 nos of share certificates Regd.No- 56829 to 57327
2.	4.5% Odisha Govt.Loan Bond investment during the year 1971	3,000.00	3nos of Regd.No- CA 001229 to CA 001231
3.	5.5%Odisha Govt.Loan Bond investment	5,000.00	50nos of CA 033613 to CA 033662
4.	Postal Time deposit A/C No -50020 at Brajrajnagar P.O.	50,0000.00	Duration = 10 years Date of Opening = 04.10.1982 Date of Maturity = 30.10.1992
5.	Fixed Deposits for opening of Girls High School	10,000.00	TDR Regd.No 997040 at SBI Brajrajnagar Date of Opening = 04.10.1982 Date of Maturity = 13.10.1992 Maturity Value = 26885.00
6.	Postal A/C No - 951465 at Brajrajnagar Post Office	5,00,000.00	Date of Opening 19.03.1990 for Small Savings
7.	Postal A/C No - 947545 at Brajrajnagar Post Office for Security Deposits for Medical Aid Center	13,347.20	Principal =10,000.00 Interest = 3,347.00
8.	Fixed deposit for opening of Lamtibahal Kata	10,000.00	TDR Regd.No 2991423 at Union Bank, Brajrajnagar Date of Opening = 21.11.1987 Date of Maturity = 21.11.1997 Maturity Value
Total		5,96,337.20	

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 :-

SI.No.	Name of the Investment	Amount	Nature of Investment
--------	------------------------	--------	----------------------

1.	Water Supply Account	2,448.70	10 nos of share certificates Regd.No- 56829 to 57327
2.	Fixed Deposits	20,000.00	3nos of Regd.No- CA 001229 to CA 001231
3.	Loan Bond at Bargarh Co-operative Share	12,990.00	50 nos of 100 Denomination CA 033613 to CA 033662 3 nos 1000 Denomination CA001229 to CA001231 Bargarh Sugar Mill Bond No -1000 Rs 4990.00
	Total	35,438.70	
	Grand Total	6,31,775.90	

The local authority was asked objection statement to produce the Investment register.

In response to the same the local authority replied, The Investment register has not been maintained since long period. Further no new investment has been made during the current year and 05(five) years previous to audit. Efforts are being taken to en cash the same shown as investment in the audit report.

As replied, sincere efforts are to be taken taken by the local authority to maintain the investment register so as to enable him to en cash the investment as early as possible.

PARA: 8 ADVANCE

Brajarajnagar Municipality, Jharsuguda - 2016-2017

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	01-04-2016	Acct.Cash Book	3461785.00	1896812.00	5358597.00	1624460.00	31-03-2017	3734137.00	31-03-2017	3734137.00	0.00	
2	01-04-2016	13th FC Cash Book	200000.00	0.00	200000.00	0.00	31-03-2017	200000.00	31-03-2017	200000.00	0.00	
3	01-04-2016	MP/MLAL AD Cash Book	370000.00	0.00	370000.00	0.00	31-03-2017	370000.00	31-03-2017	370000.00	0.00	
4	01-04-2016	IHSDP Cash Book	169264.00	0.00	169264.00	0.00	31-03-2017	169264.00	31-03-2017	169264.00	0.00	
5	01-04-2016	SJSRY Cash Book	190000.00	0.00	190000.00	40000.00	31-03-2017	150000.00	31-03-2017	150000.00	0.00	
GRAND TOTAL			4391049.00	1896812.00	6287861.00	1664460.00		4623401.00		4623401.00	0.00	

Comments :

It would be seen from the above table that a total sum of Rs 4623401.00 is outstanding as advance as on 31.03.2017. But no advance ledger and register of outstanding advances have produced to audit for verification.

As required under Rule 140 of O.M.Rules 1953 a registers of outstanding advances need be maintained. But no such register has been maintained in this Municipality. However basing upon last audit report and records made available to audit the following information on outstanding advances are furnished below .

SI.No.	Name & Designation of the Advance holder	Vr.No./Date	Amount Paid	Purpose of Advance	Name of the Officer sanctioning the Advance	Remarks
2012-13						
1.	Shiva Shankar Samal,Vechile I/C	80/11.04.2012 Acct.Cash Book	1000.00	Not mentioned in the AuditReport	Sri Pradeep Kumar Mohanty,Ex-EO	
2.	-do-	455/13.07.2012 Acct.Cash Book	1500.00	-do-	-do-	
3.	Bhaskar das,Peon	248/22.05.2012 Acct.Cash Book	10000.00	-do-	-do-	
4.	Staff of Municipality	837/12.10.2012 Acct.Cash Book	6,00,000.00	-do-	-do-	
5.	-do-	838/12.10.2012 Acct.Cash Book	4,12,215.00	-do-	-do-	
6.	-do-	839/12.10.2012 Acct.Cash Book	1,65,000.00		-do-	
7.	Ariamerit Engireeing Ltd.	913/31.10.2012 Acct.Cash Book	4,92,180.00	-do-	-do-	
8.	Aruna Kumbhar,Sweeper	724/27.09.2012 Acct.Cash Book	10,500.00	-do-	-do-	
9.	Jogesh Sa,Helper	1354/08.02.2013 Acct.Cash Book	4,000.00	-do-	Sri S.M.pattnaik,ME I/C EO	
10.	Rudra Prasad Naik,Driver	1497/23.03.2013 Acct.Cash Book	10,000.00	-do-	Sri Suresh Chandra Mohanty,EO	
11.	Saila Pradhan,IHSP	8/21.12.2012	40,752.00	-do-	Sri S.M.pattnaik,ME I/C	

	beneficiary	IHSDP Cash Book			EO	
12.	-do-	13/20.02.2013	21,454.00	-do-	Sri Suresh Chandra Mohanty,EO	
		IHSDP Cash Book				
13.	Racu Chandra Seth, IHSP beneficiary	9/13.12.2012	30,861.00	-do-	Sri S.M.pattnaik,ME I/C EO	
		IHSDP Cash Book				
14.	-do-	11/29.01..2013	9,891.00	-do-	-do-	
		IHSDP Cash Book				
15.	-do-	12/20.02.2013	21,454.00	-do-	Sri Suresh Chandra Mohanty,EO	
		IHSDP Cash Book				
16.	Jharana Khamari,JE	11/01.05.2012	1,00,000.00	AWC Building at Ward No-1	Sri Pradeep Kumar Mohanty,Ex-EO	
		12 th FCA				
17.	-do-	12/01.05.2012	1,00,000.00	AWC Building at Mangal bazarpada	-do-	
		13 th FCA				
18.	-do-	43/16.10.2012	1,20,000.00	AWC Building	-do-	
		MP/MLALAD Cash Book				
19.	-do-	63/04.01.2013	1,50,000.00	AWC Building at Ward No-4	Sri S.M.pattnaik,ME I/C EO	
		MP/MLALAD Cash Book				
20.	Pramod Kumar Patel,JE	57/21.12.2012	1,00,000.00	AWC Building at Ward No-14	-do-	
		MP/MLALAD Cash Book				
21.	-do-	6/19.12.2012	1,50,000.00	Not mentioned in the Audit Report	Sri Pradeep Kumar Mohanty,Ex-EO	
		SJSRY Cash Book				
		Total	25,50,807.00			
	2013-14					
1.	Saila Pradhan,IHSP beneficiary	4/06.07.2013	28,194.00	One dwelling unit under Nuadihi Slum	Sri Suresh Chandra Mohanty,EO	
		IHSDP Cash Book				
2.	Champa Gardia, IHSP beneficiary	8/02.08.2013	16,658.00	-do- Remta Slum	-do-	
		IHSDP Cash Book				
3.	Alekh Sahu,Helper	419/24.07.2013	2,000.00	Repair of Auto Tipper	-do-	
		Acct.Cash Book				
		Total	46,852.00			
	2014-15					
1.	Willer Harpal,Driver	142/26.05.2014	3,000.00	Repair of Tractor	Sri Suresh Chandra Mohanty,Ex-EO	
		Acct.Cash Book				
2.	Kamraju Maharana,Driver	851/02.01.2015	4,000.00	Repair of Tractor & mobile Charges	-do-	
		Acct.Cash Book				
		Total	7,000.00			
	2015-16					
1.	Rajendra Narayan Pujari,ATS	626/06.10.2015	25,000.00	Medical Treatment	Sri Dillip Kumar Patel,EO	Adjusted Rs 25,000.00 Vide Vr.No 497/17.08.2017,Acct.Cash Book
		Acct.Cash Book				
2.	Nabin Kumar Patjoshi,ATS	640/15.10.2015	11,250.00	-do-	-do-	Adjusted Rs 13,750.00 from April 2016 to Feb.2017 & Rs 11,250.00 from March 2017 to November -2017
		Acct.Cash Book				
		Total	36,250.00			
	2016-17					
1.	Tulasidas Patra,Vehicle I/C	519/05.10.2016	20,000.00	Road Tax	Sri Dillip Kumar Patel,EO	
		Acct.Cash Book				
2.	Shiva Shankar Samal,Vechile I/C	80/11.04.2012	10,000.00	Purchase of Fuel	-do-	
		Acct.Cash Book				

3.	Sri Nanda Kishore Agrawal, Chairman	563/01.11.2016 Acct.Cash Book	25,000.00	T.A.Advance	-do-	
4.	Minku Mirdha, Gardener	747/05.01.2017 Acct.Cash Book	8,000.00	Maintenance of Garden	-do-	
5.	Tulasidas Patra, Vehicle I/C	792/19.01.2017 Acct.Cash Book	8,000.00	Rep.of Water Tanker	-do-	
6.	-do-	832/10.02.2017 Acct.Cash Book	3,600.00	Repair of Tractor	-do-	
7.	-do-	833/10.02.2017 Acct.Cash Book	1,800.00	Repair of Cess Pool	-do-	
8.	-do-	947/03.03.2017 Acct.Cash Book	45000.00	Purchase of Fuel	-do-	
9.	-do-	950/14.03.2017 Acct.Cash Book	95,000.00	Insurance of Vehicles	-do-	
10.	-do-	958/14.03.2017	32,905.00	Road Tax of Vehicle	-do-	
11.	-do-	985/20.03.2017	45,000.00	Purchase of Fuel	-do-	
12.	-do-	1027/25.03.2017	35,000.00	Jalachhatra	-do-	
13.		Total	3,29,305.00			
	Up-to 2011-12					
	Details of Advance outstanding up-to 2011-12 could not be furnished due to non-maintenance of advance and outstanding advance ledger by the Municipality. So the advance amount furnished as per previous year Audit Report No-253584/AR/2016-17 of Jharsuguda		16,53,187.00			
		Total	16,53,187.00			
		Grand Total	46,23,401.00			

Year-wise break –up

The Year wise break- up of outstanding advances is furnished below:-

Year	Amount
Up-to 2011-12	16,53,187.00
2012-13	25,50,807.00
2013-14	46,852.00
2014-15	7,000.00
2015-16	36,250.00
2016-17	3,29,305.00
Total	46,23,401.00

Advance Paid and adjusted during the year 2016-17

(A)-Accountant Cash Book

Sl.No.	Name & Designation of the Advance holder	Vr.No/Date of Advance	Amount of Advance Paid	Vr.No/Date of Adjustment Advance	Amount of Advance Adjusted
1.	Sri Tulasidas Patra, Vehile I/C	1/02.04.2016	45000.00	55/23.04.2016	45000.00

2.	-do-	15/06.04.2016	30000.00	212/01.07.2016	30000.00
3.	-do-	56/23.04.2016	60000.00	82/03.05.2016	60000.00
4.	-do-	67/28.04.2016	8500.00	396/23.08.2016	8500.00
5.	-do-	68/28.04.2016	16000.00	570/01.11.2016	16000.00
6.	-do-	73/29.04.2016	28000.00	565/01.11.2016	28000.00
7.	-do-	81/03.05.2016	60000.00	131/19.05.2016	60000.00
8.	-do-	98/12.05.2016	9000.00	214/01.07.2016	9000.00
9.	-do-	132/19.05.2016	60000.00	136/05.06.2016	60000.00
10.	-do-	137/05.06.2016	60000.00	166/16.06.2016	60000.00
11.	-do-	167/16.06.2016	60000.00	221/01.07.2016	60000.00
12.	-do-	168/16.06.2016	6000.00	425/01.09.2016	6000.00
13.	-do-	169/16.06.2016	6000.00	377/10.08.2016	6000.00
14.	-do-	215/01.07.2016	8500.00	376/10.08.2016	8500.00
15.	-do-	222/02.07.2016	60000.00	278/19.07.2016	60000.00
16.	-do-	223/02.07.2016	18000.00	374/10.08.2016	18000.00
17.	-do-	262/11.07.2016	15000.00	520/05.10.2016	15000.00
18.	-do-	279/19.07.2016	45000.00	323/01.08.2016	45000.00
19.	-do-	315/30.07.2016	21000.00	375/10.08.2016	21000.00
20.	-do-	324/01.08.2016	45000.00	385/17.08.2016	45000.00
21.	Sri P.K.Patel,JE	343/06.08.2016	15000.00	634/17.11.2016	15000.00
22.	Sri Nabin Kumar Patjoshi,ATS	373/10.08.2016	13000.00	820/03.02.2017	13000.00
23.	Sri Tulasidas Patra,Vehile I/C	386/17.08.2016	45000.00	426/01.09.2016	45000.00
24.	Sri P.K.Patel,JE	394/23.08.2016	30000.00	751/05.01.2017	30000.00
25.	Sri Tulasidas Patra,Vehile I/C	401/27.08.2016	18715.00	439/14.09.2016	18715.00
26.	-do-	402/27.08.2016	9000.00	438/14.09.2016	9000.00
27.	-do-	427/01.09.2016	45000.00	451/17.09.2016	45000.00
28.	-do-	436/14.09.2016	20000.00	793/19.01.2017	20000.00
29.	-do-	447/17.09.2016	9000.00	956/14.03.2017	9000.00
30.	-do-	448/17.09.2016	9500.00	684/14.12.2016	9500.00
31.	-do-	449/17.09.2016	7000.00	726/23.12.2016	7000.00
32.	-do-	452/17.09.2016	45000.00	473/03.10.2016	45000.00
33.	-do-	461/27.09.2016	49443.00	564/01.11.2016	49443.00
34.	-do-	467/01.10.2016	7000.00	865/18.02.2017	7000.00
35.	-do-	468/01.10.2016	8000.00	727/23.12.2016	8000.00
36.	-do-	474/03.10.2016	45000.00	545/17.10.2016	45000.00
37.	-do-	521/05.10.2016	7500.00	1026/25.03.2017	7500.00
38.	-do-	546/17.10.2016	45000.00	568/01.11.2016	45000.00
39.	-do-	549/25.10.2016	6000.00	750/05.01.2017	6000.00
40.	-do-	550/25.10.2016	6000.00	749/05.01.2017	6000.00
41.	Sri Minku Mirdha,Mali	566/01.11.2016	5000.00	725/23.12.2016	5000.00
42.	Sri Tulasidas Patra,Vehile I/C	569/01.11.2016	60000.00	631/17.11.2016	60000.00
43.	-do-	632/17.11.2016	60000.00	682/14.12.2016	60000.00
44.	Sri Bimal Ku.Karik,Actt	637/21.11.2016	10000.00	648/07.12.2016	10000.00
45.	Sri Tulasidas Patra,Vehile I/C	683/14.12.2016	60000.00	734/30.12.2016	60000.00
46.	-do-	735/30.12.2016	60000.00	783/16.01.2017	60000.00
47.	-do-	748/05.01.2017	6500.00	866/18.02.2017	6500.00
48.	-do-	784/16.01.2017	60000.00	828/09.02.2017	60000.00
49.	Sri P.K.Patel,JE	790/19.01.2017	15000.00	1028/25.03.2017	15000.00
50.	Sri Tulasidas Patra,Vehile I/C	813/25.01.2017	37849.00	957/14.03.2017	37849.00
51.	-do-	830/09.02.2017	45000.00	928/18.02.2017	45000.00
52.	-do-	929/18.02.2017	45000.00	946/03.03.2017	45000.00
53.	-do-	955/14.03.2017	2000.00	1025/25.03.2017	2000.00
			Total		15,67,507.00

(B)- Advance paid before 2016-17 but adjusted during 2016-17

Sl.No.	Name & Designation of the Advance holder	Vr.No/Date of Advance	Amount of Advance Paid	Vr.No/Date of Adjustment Advance	Amount of Advance Adjusted
	Accountant Cash Book				
1.	Srikanta Pradhan,Driver	503/07.09.2015	15000.00	424/01.09.2016	15000.00
2.	Sri Nabin Kumar Patjoshi,ATS	640/15.10.2015	25000.00	Adjusted from Salary Bill from April 2016 to February 2017	13750.00
3.	Sri Kamraju Maharana,Driver	710/03.11.2015	1500.00	633/17.11.2016	1500.00
4.	Sri Minku Mirdha,Mali	736/07.11.2015	5000.00	724/23.12.2016	5000.00
5.	Sri Tulasidas Patra,Vehile I/C	1200/16.03.2016	21703.00	635/17.11.2016	21703.00

			68203.00		56953.00
II	SJSRY Cash Book				
1.	Smt.Jayanti Naik,CO	26/01.10.2012	20000.00	944/03.03.2017(MF)	20000.00
2.	Smt.Sabita Panda,CO	29/11.03.2016	20000.00	40/04.02.2017	20000.00
		Total	40000.00		40000.00
		Total(I+II)	108203.00		96953.00
		Grand Total(A+B)	1675710.00		1664460.00

OUTSTANDING ADVANCE MORE THEN ONE YEAR :- (2015-16)

It would be seen that a total sum of Rs 36,250.00 was outstanding as advance as on 31.03.2016 which was sanctioned to the staff during the year 2015-16. The said advances have been adjusted during the year 2016-17 and 2017-18 as revealed from the Accountant Cash Book and Pay Acquittance Rolls of the staff. So no surcharge has been made against the delinquents towards outstanding advance related to the year 2015-16.

PARA: 9 GRANTS

Brajaraj Nagar Municipality, Jharsuguda - 2016-2017

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	01-04-2016	104151315.31	202842750.00	306994065.31	206905696.00	31-03-2017	100088369.31	
	GRAND TOTAL	104151315.31	202842750.00	306994065.31	206905696.00		100088369.31	

Comments :

Details of Grants received and utilized in respect of Brajaraj Nagar Municipality for the year 2016-17:-

Sl.No	Head of Account	G.O.No/Date	O.B.as on 01.04.2016	Grant received during the year 2016-17	Total	Grant utilized during the year 2016-17	Grant to be utilized as on 31.03.2017	Remarks(P percentage of Utilization)
1	2	3	4	5	6	7	8	9
1.	Devolution Fund		14121380.00		14121300.00			
		16230/HUD dt.4.7.16		11105000.00	11105000.00			
		26534/ HUD dt.11.11.16		960000.00	960000.00			
		26542/ HUD dt.11.11.16		457000.00	457000.00			
		2600/HUD dt.3.2.17		11106000.00	11106000.00			
		2779/HUD dt.6.2.17		960000.00	960000.00			
		3270/HUD dt.10.2.17		458000.00	458000.00			
		6701/HUD dt.23.03.17		610000.00	610000.00			
		6704/HUD dt.23.03.17		165000.00	165000.00			
		6698/ HUD dt.28.03.17		225000.00	225000.00			
		Total	14121380.00	26046000.00	40167380.00	31479416.00	8687964.00	78.37%
2.	13 th /14 th FCA		20966612.00		20966612.00			
		29.07.16(Online Receipt)		15603000.00				
		29.12.16(Online Receipt)		15603000.00	15603000.00			
		Total	20966612.00	31206000.00	52172612.00	30353609.00	21819003.00	58.17%
3.	FDR Fund		-1397102.00		-1397102.00			
		Total	-1397102.00		-1397102.00	0.00	-1397102.00	
4	Pension Fund(MBPY/IGNOAP)		3186724.00		3186724.00			
		OnLine Receipt		21384200.00	21384200.00			
		Total	3186724.00	21384200.00	24570924.00	20343200.00	4227724.00	82.79%
5.	SJSRY		4019434.00		4019434.00			
		Total	4019434.00		4019434.00	3389611.00	629823.00	84.33%
6.	Road Development		10690549.00		10690549.00			
		29171/HUD dt.13.12.16		1025000.00	1025000.00			
		29174/HUD dt.13.12.16		765000.00	765000.00			
		29177/HUD dt.13.12.16		2840000.00	2840000.00			
		3287/HUD 10.2.17		185000.00	185000.00			
		3290/HUD 10.2.17		138000.00	138000.00			

		3293/HUD 10.2.17		513000.00	513000.00				
		Total	10690549.00	5466000.00	16156549.00	2284064.00	13872485.00		14.13%
7.	Roads & Bridges		1148552.00		1148552.00				
		964/HUD dt.13.1.17		4359000.00	4359000.00				
		Total	1148552.00	4359000.00	5507552.00	3404999.00	2102553.00		61.82%
8.	IHSDP		-12634881.00		-12634881.00				
		Total	-12634881.00		-12634881.00	144209.00	-12779090.00		
9.	MP/MLA/WODC/SPF/SDPF/PDF		1703.31		1703.31				
		On Line Receipt		16146000.00	16146000.00				
		Total	1703.31	16146000.00	16147703.31	10313840.00	5833863.31		63.87%
10.	12 th FCA		-5074107.00		-5074107.00				
		Total	-5074107.00		-5074107.00	0.00	-5074107.00		
11.	BRGF		-8508914		-8508914				
		Total	-8508914		-8508914	6031210.00	-14540124.00		
12.	C.C.Road/UAC		9820982.00		9820982.00				
		Total	9820982.00		9820982.00	0.00	9820982.00		0%
13.	General ULB Election		-30745.00		-30745.00				
		Total	-30745.00		-30745.00	0.00	-30745.00		
14.	Octroi Comp.Grant		31693198.00		31693198.00				
		11018/HUD dt.6.5.16		10079000.00	10079000.00				
		16242/HUD dt.4.7.16		20159000.00	20159000.00				
		26520/HUD dt.11.11.16		15119000.00	15119000.00				
		4210/HUD dt.23.02.17		14500000.00	14500000.00				
		7517/HUD dt.30.03.17		617000.00	617000.00				
		Total	31693198.00	60474000.00	92167198.00	77059066.00	15108132.00		83.60%
15.	BRGF(SUDA)		-750754.00		-750754.00				
		Total	-750754.00		-750754.00	0.00	-750754.00		
16.	Unclassified Grant		5507700.00		5507700.00				
		Total	5507700.00		5507700.00	0.00	5507700.00		0%
17.	Performance Based Incentive		6035000.00		6035000.00				
		Total	6035000.00		6035000.00	0.00	6035000.00		0%
18.	M.V.Tax		4196025.00		4196025.00				
		24513/HUD dt.19.10.16		2968000.00					
		2767/HUD dt.6.2.17		2969000.00					
		Total	4196025.00	5937000.00	10133025.00	563025.00	9570000.00		5.55%
19.	Pension LFS/Non LFS		-5702389.00		-5702389.00				
		29620/HUD dt.19.12.16		12851000.00	12851000.00				
		6095/HUD Dt.17.3.17		11547000.00	11547000.00				
		On Line Receipt		5000000.00	5000000.00				
		Total	-5702389.00	29398000.00	23695611.00	17851000.00	5844611.00		75.33%
20.	Dist. Innovation Fund		114426.00		114426.00				
		Total	114426.00		114426.00	0.00	114426.00		0%
21.	Non-Residential Building		1982000.00		1982000.00				
		979/HUD dt.13.1.17		474000.00					
		Total	1982000.00	474000.00	2456000.00	728904.00	1727096.00		29.67%
22.	Photo Biometric Grant		700.00		700.00				
		Total	700.00		700.00	0.00	700.00		0%
23.	Floor Assistance Free Kitchen		18871.00		18871.00				
		Total	18871.00		18871.00	0.00	18871.00		0%
24.	T.A./D.A. of Elected Members		82000.00		82000.00				
		21555/HUD dt.9.9.16		73800.00	73800.00				
		4475/HUD dt.25.02.17		12000.00	12000.00				
		Total	82000.00	85800.00	167800.00	82000.00	85800.00		48.86%

25.	Solid Waste Management		787000.00		787000.00			
		Total	787000.00		787000.00	787000.00	0.00	100%
26.	Urban Basic Service		225000.00		225000.00			
		Total	225000.00		225000.00	0.00	225000.00	0%
27.	Harishchandra Yojana		-103000.00		-103000.00			
	Online Receipt			1000000.00	1000000.00			
		Total	-103000.00	1000000.00	897000.00	726000.00	171000.00	80.93%
28.	Swachh Bharat Mission		23130351.00		23130351.00			
		Total	23130351.00		23130351.00	464143.00	22666208.00	2%
29.	Kitchen –Cum-Store		625000.00		625000.00			
	On Line Receipt			668000.00	668000.00			
		Total	625000.00	668000.00	1293000.00	443200.00	849800.00	34.27%
30.	Rem. to BLOs		0.00		0.00			
	Online Receipt			178750.00	178750.00			
		Total		178750.00	178750.00	437200.00	-258450.00	100%
31.	BBSA Camp		0.00		0.00			
	Online Receipt			20000.00	20000.00			100%
		Total		20000.00	20000.00	20000.00	0.00	
		Grand Total	104151315.31	202842750.00	306994065.31	206905696.00	100088369.31	67.39%

It would be seen that there was unspent grant of Rs.10,41,51,315.31 at the beginning of the year i.e.as on 01.04.2016. During the year under audit grants to the tune of Rs.20,28,42,750.00 was received under different schemes. The total grant available for utilization was Rs.30,69,94,065.31. But only Rs.18,11,51,820.00 has been utilized leaving unspent balance of Rs.10,00,88,369.31. The percentage of utilization of grant is only 67.39% which is very low in comparison with the grant available for utilization. This indicates that the Govt. Money released to this Municipality has not been utilized to the optimum for the intended purposes in time. Due to delay in implementation of developmental programs and utilization grants for bonafide purposes, the very purpose of Govt. behind sanctioning grants under different schemes is being defeated.

As per Rule 171 (3) of O.G.F.R, Vol-I the grants sanctioned shall be spent within a year from the date of sanction. The unspent grant of the previous year is either to be surrendered to Govt. or it has to be taken into accounts in subsequent year grants with prior approval of the sanctioning authority.

Para-9-1- Low/Non utilization of Govt.grants OSP -107 -109

On checking of the receipt and utilization position of different grants it was noticed that during the year under audit 67.39% of grants has been utilized out of total grants available. In some cases grants have been utilized below 50% and in some cases no grant has been utilized which is not at all praise worthy. The details are as follows:-

Sl.No	Head of Account	G.O.No/Date	O.B.as on 01.04.2016	Grant received during the year 2016-17	Total	Grant utilized during the year 2016-17	Grant to be utilized as on 31.03.2017	Remarks(Percentage of Utilization)
1	2	3	4	5	6	7	8	9
1.	Road Development		10690549.00		10690549.00			
		29171/HUD dt.13.12.16		1025000.00	1025000.00			
		29174/HUD dt.13.12.16		765000.00	765000.00			
		29177/HUD dt.13.12.16		2840000.00	2840000.00			
		3287/HUD 10.2.17		185000.00	185000.00			
		3290/HUD 10.2.17		138000.00	138000.00			
		3293/HUD 10.2.17		513000.00	513000.00			
		Total	10690549.00	5466000.00	16156549.00	2284064.00	13872485.00	14.13%
2.	Unclassified Grant		5507700.00		5507700.00			
		Total	5507700.00		5507700.00	0.00	5507700.00	0%
3.	Performance Based Incentive		6035000.00		6035000.00			
		Total	6035000.00		6035000.00	0.00	6035000.00	0%
4.	M.V.Tax		4196025.00		4196025.00			
		24513/HUD dt.19.10.16		2968000.00				
		2767/HUD dt.6.2.17		2969000.00				
		Total	4196025.00	5937000.00	10133025.00	563025.00	9570000.00	5.55%

5.	Dist. Innovation Fund		114426.00		114426.00			
		Total	114426.00		114426.00	0.00	114426.00	0%
6.	Non-Residential Building		1982000.00		1982000.00			
		979/HUD dt.13.1.17		474000.00				
		Total	1982000.00	474000.00	2456000.00	728904.00	1727096.00	29.67%
7.	Photo Biometric Grant		700.00		700.00			
		Total	700.00		700.00	0.00	700.00	0%
8.	Floor Assistance Free Kitchen		18871.00		18871.00			
		Total	18871.00		18871.00	0.00	18871.00	0%
8.	T.A./D.A. of Elected Members		82000.00		82000.00			
		21555/HUD dt.9.9.16		73800.00	73800.00			
		4475/HUD dt.25.02.17		12000.00	12000.00			
		Total	82000.00	85800.00	167800.00	82000.00	85800.00	48.86%
9.	Urban Basic Service		225000.00		225000.00			
		Total	225000.00		225000.00	0.00	225000.00	0%
10.	Swachh Bharat Mission		23130351.00		23130351.00			
		Total	23130351.00		23130351.00	464143.00	22666208.00	2%
11.	Kitchen -Cum-Store		625000.00		625000.00			
		On Line Receipt		668000.00	668000.00			
		Total	625000.00	668000.00	1293000.00	443200.00	849800.00	34.27%

As per Rule 171 (3) of O.G.F.R, Vol-I the grants sanctioned shall be spent within a year from the date of sanction. The unspent grant of the previous year is either to be surrendered to Govt. or it has to be taken into accounts in subsequent year grants with prior approval of the sanctioning authority.

Objection statement was issued to comply the following audit questions.

1. What is the reason behind for less utilization of grants ?
2. What are the steps taken for quick utilization of grants ?
3. What are the obstacles behind utilization of grants in time ?

In response to audit objection statement the local authority replied,- Majority of grants are received during last quarter of financial year. Hence it becomes quite impossible to utilize grant by 31.03.2017.Hence it is shown as less utilized due to higher closing balance. Efforts are being taken to utilize the same and produce UCs to Govt.

The reply of the authority bears no merit. Though some portion of grants have been received in last quarter yet there were huge outstanding at the beginning of the year. Optimum grants could have been utilized out of grants available as on 01.04.2016.

Para 9-2 - Excess expenditure incurred than available grants. OSP -110

On checking of the receipt and utilization position of different grants it was noticed that excess utilization of grants have been incurred in the following schemes without receiving grants during the year under audit. The details are as follows:-

Sl.No	Head of Account	O.B.as on 01.04.2016	Grant received during the year 2016-17	Total	Grant utilized during the year 2016-17	Excess grant utilized as on 31.03.2017
1	2	4	5	6	7	8
	IHSDP	-12634881.00	-	-12634881.00	144209.00	144209.00
	BRGF	-8508914.00	-	-8508914.00	6031210.00	6031210.00
	Rem. to BLOs	0.00	178750.00	178750.00	437200.00	258450.00
	Total					6433869.00

Objection statement was issued to comply the following audit questions.

1- Under what circumstances excess expenditure incurred without available grants ?

2- Why such expenditure will not be treated as diversion of fund ?

Para -9.3-Year wise break up of unspent grants OSP - 17

It would seen that by the end of the financial year 2016-17 i.e. as on 31.03.2017 there is unspent grant of Rs.10,00,88,369.31. It was asked through objection memo to furnish the year wise break up of unspent grants under different schemes. But no position of unspent grants was furnished by the local authority. He simply returned the memo mentioning produced. However efforts have been taken by audit to work out position basing upon the records made available. the details are as follows :-

Sl.No	Head of Account	Un spent grant for the year 2015-16	Un spent grant for the year 2016-17	Total
1	2	3	4	5
1	Devolution Fund	1989541.00	6698423.00	8687964.00
2	13 th /14 th FCA	3758522.00	18060481.00	21819003.00
3	FDR Fund	-1397102.00	0.00	-1397102.00
4	Pension(MBPY/IGNOAP)	1221000.00	3006724.00	4227724.00
5	SJSRY	629823.00	0.00	629823.00
6	Road Development	9469549.00	4402936.00	13872485.00
7	Roads & Bridges	348522.00	1754031.00	2102553.00
8	IHSDP	-12779090.00	0.00	-12779090.00
9	MP/MLA/WODC/SPF/SDPF	1703.31	5832160.00	5833863.31
10	12 th FCA	-5074107.00	0.00	-5074107.00
11	BRGF	-14540124.00	0.00	-14540124.00
12	C.C. Road/UAC	9820982.00	0.00	9820982.00
13	General ULB Election	-30745.00	0.00	-30745.00
14	Octroi Compensation Grant	-8868.00	15117000.00	15108132.00
15	BRGF(SUDA)	-750754.00	0.00	-750754.00
16	Unclassified Grant	5507700.00	0.00	5507700.00
17	Performance Based Incentive	6035000.00	0.00	6035000.00
18	M.V.Tax	3633000.00	5937000.00	9570000.00
19	Pension LFS/Non LFS	0.00	5844611.00	5844611.00
20	Dist. Innovation Fund	114426.00	0.00	114426.00
21	Non-Residential Building	1253096.00	474000.00	1727096.00
22	Photo Biometric	700.00	0.00	700.00
23	Floor Asst. Free Kitchen	18871.00	0.00	18871.00
24	T.A./D.A.	0.00	85800.00	85800.00
25	Solid Waste Management	0.00	0.00	0.00
26	Urban Basic Service	225000.00	0.00	225000.00
27	Harishchandra Yojana	0.00	171000.00	171000.00
28	Swachh Bharat Mission	22666208.00	0.00	22666208.00
29	Kitchen -Cum-Store	181800.00	668000.00	849800.00
30	Rem. to BLOs	0.00	-258450.00	-258450.00

31	BBSA Camp	0.00	0.00	0.00
	Total	32294653.31	67793716.00	100088369.31

PARA: 10 UTILISATION CERTIFICATE

Brajaraj Nagar Municipality, Jharsuguda - 2016-2017

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	01-04-2016	178813922.31	206905696.00	385719618.31	164305408.00	31-03-2017	221414210.31	
	GRAND TOTAL	178813922.31	206905696.00	385719618.31	164305408.00		221414210.31	

Comments :

As the U.Cs register has not been maintained the Opening Balance of U.C as on 01.04.2016 was obtained from the Last A.R.No. 253584/AR/ 2016-17-Jharsuguda for the year 2015-16.

At the beginning of the year UC to the tune of Rs17,88,13,922.31 was outstanding for submission. During the yer 2016-17 Rs 20,69,05,696.00 has been utilized in different scheme. So the total amount due for submission of UC is is Rs 385719618.31 (17,88,13,922.31+20,69,05,696.00).But Rs 16,43,05,408.00 has only been submitted to proper quarter leaving a balance of Rs 22,14,14,210.31 for submission as on 31.03.2017.

The local authority is suggested to take proper steps for submission of pending U.Cs to proper quarter of Govt.

Para - 10.1- Details of submission of UCs

The details of U.Cs submitted during the financial year 2016-17 respect of Brajaraj Nagar Municipality is furnished below :-

Sl.No.	Letter No/Date	To whom submitted	Amount of UC Submitted(in Rs)	Year of Grant	Scheme
1.	2406/27.06.2016	P.D.DRDA,JSG.	56,465.00	2011-12	13 th FC ,GABG
2.	2404/27.06.2016	-do-	2,92,187.00	2012-13	-do-
3.	2402/27.06.2016	-do-	5,18,000.00	2013-14	-do-
4.	2400/27.06.2016	-do-	11,73,828.00	2014-15	-do-
5.	2398/27.06.2016	-do-	72,72,369.00	2015-16	14 th FC ,GABG
6.	3341/01.08.2016	-do-	72,500.00	2014-15	13 th FC (R&B)
7.	3397/08.08.2016	-do-	17,93,687.00	2015-16	14 th FC ,GABG
8.	3399/08.08.2016	-do-	14,70,527.00	2015-16	13 th FC (GPG)
9.	5022/20.12.2016	-do-	5,98,733.00	2014-15	13 th FC ,GABG
10.	5020/20.12.2016	-do-	1,33,843.00	2013-14	-do-
11.	5024/20.12.2016	-do-	16,41,590.00	2015-16	14 th FC ,GABG
12.	5309/26.12.2016	-do-	56,26,024.00	2016-17	-do-
13.	1334/29.03.2017	-do-	76,081.00	2014-15	13 th FC ,GABG
14.	1336/29.03.2017	-do-	8,18,926.00	2015-16	14 th FC ,GABG
15.	1338/29.03.2017	-do-	75,19,495.00	2016-17	-do-
16.	1425/31.03.2017	-do-	2,81,473.00	2015-16	13 th FC (GPG)
17.	1423/31.03.2017	-do-	7,36,244.00	2015-16	14 th FC ,GABG
18.	2394/27.06.2016	-do-	31,36,461.00	2015-16	Devolution Fund
19.	3401/08.08.2016	-do-	67,94,248.00	2015-16	-do-
20.	5352/28.12.2016	-do-	1,11,05,000.00	2016-17	-do-
21.	5350/28.12.2016	-do-	3,04,847.00	2015-16	-do-
22.	1330/29.03.2017	-do-	3,79,856.00	2015-16	-do-
23.	1328/29.03.2017	-do-	9,15,000.00	2015-16	-do-
24.	1340/29.03.2017	-do-	82,42,577.00	2016-17	-do-
25.	3409/08.08.2016	-do-	2,26,066.00	2014-15	Octroi Compensation
26.	5357/29.12.2016	-do-	3,02,38,000.00	2016-17	-do-
27.	5348/28.12.2016	-do-	1,69,76,000.00	2015-16	-do-
28.	1381/30.03.2017	-do-	1,51,19,000.00	2016-17	-do-
29.	2455/01.07.2016	-do-	84,383.00	2014-15	MVT Grant
30.	5012/20.12.2016	-do-	4,78,642.00	2015-16	-do-
31.	2408/27.06.2016	-do-	7,87,000.00	2015-16	SWM
32.	5313/26.12.2016	Administrator CPF,H&UD	50,00,000.00	2015-16	NLFS Pension
33.	2396/27.06.2016	P.D.DRDA,JSG.	13,23,770.00	2015-16	Maint .of R&B
34.	3337/01.08.2016	-do-	1,42,402.00	2014-15	-do-

35.	3339/01.08.2016	-do-	7,820.00	2013-14	Maint.of NRB
36.	3551/27.08.2016	-do-	1,21,084.00	2014-15	-do-
37.	5010/20.12.2016	-do-	6,00,000.00	2015-16	-do-
38.	5006/20.12.2016	-do-	6,99,930.00	2015-16	Maint.of R&B
39.	5008/20.12.2016	-do-	3,27,604.00	2013-14	-do-
40.	1332/29.03.2017	-do-	9,00,000.00	2015-16	-do-
41.	1415/31.03.2017	-do-	35,300.00	2015-16	-do-
42.	3407/08.08.2016	-do-	5,11,793.00	2015-16	RD Grant
43.	3549/27.08.2016	-do-	82,173.00	2014-15	-do-
44.	5004/20.12.2016	-do-	15,00,000.00	2015-16	-do-
45.	1421/31.03.2017	-do-	3,60,430.00	2015-16	-do-
46.	1702/19.04.2016	-do-	12,61,388.00	2014-15	BRGF
47.	2410/27.06.2016	-do-	5,78,594.00	2014-15	-do-
48.	3150/18.07.2016	-do-	11,60,018.00	2014-15	-do-
49.	3524/25.08.2016	-do-	18,07,692.00	2016-17	-do- (Interest Fund)
50.	4146/24.10.2016	-do-	11,29,255.00	2016-17	-do-
51.	3159/19.07.2016	DSWO,JSG.	13,970.00	2014-15	AWC Building
52.	3157/19.07.2016	-do-	50,000.00	2015-16	-do-
53.	3213/26.07.2016	-do-	4,655.00	2014-15	-do-
54.	3335/01.08.2016	-do-	1,73,213.00	2014-15	-do-
55.	4213/27.10.2016	-do-	2,845.00	2014-15	-do-
56.	5311/26.12.2016	-do-	85,000.00	2015-16	-do-
57.	1240/22.03.2017	-do-	40,000.00	2015-16	-do-
58.	1242/22.03.2017	-do-	90,000.00	2015-16	-do-
59.	1409/31.03.2017	-do-	1,78,200.00	2015-16	-do-
60.	3405/08.08.2016	P.D.DRDA,JSG	2,25,000.00	2015-16	Arr. Pension &Basic Service
61.	1383/30.03.2017	-do-	1,28,51,000.00	2016-17	-do-
62.	3403/08.08.2016	-do-	82,000.00	2015-16	TA/DA of Elected Representative
63.	2412/27.06.2016	DPMU,JSG.	31,279.00	2012-13	MLALAD
64.	3161/19.07.2016	-do-	1,69,325.00	2014-15	-do-
65.	3161/19.07.2016	-do-	7,525.00	2012-13	-do-
66.	3161/19.07.2016	-do-	39,500.00	2010-11	-do-
67.	3161/19.07.2016	-do-	1,69,150.00	2008-09	-do-
68.	3161/19.07.2016	-do-	60,000.00	2007-08	-do-
69.	4158/24.10.2016	P.D.DRDA,JSG	63,641.00	2015-16	-do-
70.	4165/24.10.2016	DPMU,JSG.	10,000.00	2003-04	-do-
71.	4211/27.10.2016	-do-	47,598.00	2011-12	-do-
72.	4463/16.11.2016	P.D.DRDA,JSG	50,000.00	2007-08	-do-
73.	4461/16.11.2016	DPMU,JSG.	50,000.00	2013-14	-do-
74.	5314/26.12.2016	P.D.DRDA,JSG	1,50,000.00	2015-16	-do-
75.	1411/31.03.2017	-do-	86,359.00	2015-16	-do-
76.	4160/24.10.2016	-do-	1,00,000.00	2015-16	Spl. Problem Fund
77.	1932/07.05.2016	-do-	2,09,260.00	2014-15	Spl. Dev.Prog.Fund
78.	1931/07.05.2016	-do-	77,412.00	2013-14	-do-
79.	2411/27.06.2016	-do-	2,00,000.00	2014-15	-do-
80.	4215/27.10.2016	-do-	1,90,740.00	2014-15	-do-
81.	4459/16.11.2016	-do-	5,50,000.00	2015-16	-do-
82.	3215/26.07.2016	DPMU,JSG	4,74,500.00	2014-15	WODC
83.	1413/31.03.2017	-do-	43,17,920.00	2016-17	-do-
84.	4841/09.12.2016	P.D.DRDA(DUDA),JSG	3,37,011.00	2015-16	OULM
85.	694/22.02.2017	ADM,JSG	7,00,000.00	2016-17	Harishchandra Sahayata
		Total	16,43,05,408.00		

It is seen from the above table that the position of pending U.Cs as on 31.03.2017 is quite alarming. Due to non submission of U.Cs to proper quarter, the Govt. is in dark regarding proper utilization of grants in time for which the same were sanctioned. Huge pendency of U.Cs for submission may cause hindrance in further release of grants by the Govt. which will indirectly affect the development of the Urban Area in all respect. However the local authority to take sincere steps for early submission of pending U.Cs under compliance reported to audit.

Para- 10.2- Year wise break up of Pending Utilization Certificate -

It was asked through objection memo to furnish the year wise break up of pending U.Cs on 31.03.2017. But the local authority failed to furnish the same to audit. However basing upon the last audit report and the records made available to audit the year wise break up of pending U.Cs is furnished below :-

Sl.No.	Year	Amount
--------	------	--------

1.	Up- to 2012-13	5,71,32,590.31
2.	2013-14	54,01,475.00
3.	2014-15	4,77,939.00
4.	2015-16	5,01,52,473.00
5.	2016-17	10,82,49,733.00
	Total	22,14,14,210.31

Para- 10-3 - Non-submission of UCs OSP - 111

On checking of UC files it was noticed that though huge amount of grants have been spent in the following schemes during the year under audit as revealed from the grant statement . But no UCs have been submitted to proper quarter till date. The details are as follows:-

Sl.No.	Scheme	Amount Utilized
1.	MBPY/IGNOAP/IGNDP	2,03,43,200.00
2.	SJSRY(NULM)	2,53,312.00
3.	Harishchandra Sahayata	26,000.00
4.	Rem.toBLOs	4,37,200.00
5.	BBSA Camp	20,000.00
	Total	2,10,79,712.00

As the UCs not submitted in time the Govt .is in dark towards utilization of funds for which those were sanctioned and for release of funds in future.

Objection statement was issued to comply the following audit questions.

- 1- Why the UCs of above Schemes have not been submitted to proper quarter ?
- 2- Who is/are responsible for non submission of huge pending UCs.

In response to audit objection statement the local authority replied,- UCs are to be sent to the proper quarters during 2017-18. Further if any is pending same will be traced out and submitted to Govt.

The UCs submitted during the year 2017-18 have not been produced to audit for verification. The local authority is suggested to produced the same in next audit. Till than Rs 2,10,79,712.00 held under objection.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Less Collection Shown in DCR OSP -52

On checking of the Users fee Receipt Books and Holding Tax Receipt Book with reference to DCRs it was noticed that a sum of Rs 610.00 has been shown less than the amount collected through Money Receipts. The details are as follows :-

Sl.No.	Name of the Tax Collector	MR No/Date	Amount Collected through Money Receipt	Amount Credited in DCR	Less
1.	Sri P.K. Naik	Holding Tax M.R.No 1300/26 dt.22.02.2017	490.00	480.00	10.00
2.	-do-	User Fee M.R.No 9410/95 dt.20.01.2017	300.00	100.00	200.00
3.	-do-	User Fee M.R.No 9411/95 dt.20.01.2017	100.00	0.00	100.00
4.	Sri Somanath Badhei	User Fee M.R.No 9791/98 dt.07.06.2017	400.00	100.00	300.00
		Total	1290.00	680.00	610.00

It was asked through objection statement to comply the following audit questions.

1-Whether the amount has been deposited after 04.09.2016 ?

2-Why the amount will not be treated as misappropriation of Cash and not to be recovered from the persons responsible for ?

In response to audit objection statement the local authority has recovered Rs 610.00 from the following persons as detailed below:-

Sl.No.	MR No/Date	Amount	Name of the person
1.	6332/03.11.2017	310.00	Sri P.K.Naik, TC
2.	6333/03.11.2017	300.00	Sri Somanath Badhei, TC
		Total 610.00	

The amount recovered was verified with reference to MR, Cash Book, Pass Book and found to be correct. Hence the para was dropped.

11.2 - Non - credit of Amount Collected through Money Receipt OSP 53 - 56

On checking of the User's Fee Receipt Book No -94 with reference to DCR & Cashiers' Cash Book it was noticed that the Users Fee collected through MR No - 9301 to 9400 has not been deposited by Sri Bhagaban Dash ATS. The details are as follows:-

Sl No.	Receipt No/Date	From Whom Collected	Amount
1.	9301/19.01.2017	Mahesh Ku. Tiwari	500.00
2.	9302/19.01.2017	Mahesh Ku.Tiwari	300.00
3.	9303/24.01.2017	Mangal Naik.	600.00
4.	9304/24.01.2017	Sukhram Kewat	300.00
5.	9305/25.01.2017	Sukhpal Singh	700.00
6.	9306/07.02.2017	Ami Juddim	500.00
7.	9307/07.02.2017	Intiyaz Mallik	300.00
8.	9308/07.02.2017	Raja Juddin	500.00
9.	9309/10.02.2017	Sarah Mariam Baru	750.00
10.	9310/10.02.2017	Sarah Mariam Baru	900.00
11.	9311/10.02.2017	Sarah Mariam Baru	300.00
12.	9312/10.02.2017	Sarah Mariam Baru	900.00
13.	9313/10.02.2017	Bimla Bai Dubbey	350.00
14.	9314/21.02.2017	Ram Charitra Thakur	100.00
15.	9315/27.02.2017	Krishna Rout	500.00
16.	9316/28.02.2017	Kishre Cholihora	500.00
17.	9317/03.03.2017	Rajendra Thakur	300.00

18.	9318/04.03.2017	Govind Jandalia	300.00
19.	9319/04.03.2017	Govind Jandalia	200.00
20.	9320/04.03.2017	Prabin Mishra	500.00
21.	9321/04.03.2017	Giridhari Pradhan	500.00
22.	9322/04.03.2017	Arun Rout	100.00
23.	9323/04.03.2017	Sadashiba Pradhan	100.00
24.	9324/04.03.2017	Santosh Patra	100.00
25.	9325/04.03.2017	Ratna M.Purohit	100.00
26.	9326/04.03.2017	Biren Buda	350.00
27.	9327/04.03.2017	Udhaba Padhiari	300.00
28.	9328/04.03.2017	Sumita Bastia	300.00
29.	9329/04.03.2017	Rajindra Naik	300.00
30.	9330/04.03.2017	Pratibha Barik	300.00
31.	9331/04.03.2017	Ram Chandra Sahu	300.00
32.	9332/04.03.2017	Prakash Kushuwah	750.00
33.	9333/04.03.2017	Prakash Kushuwah	600.00
34.	9334/04.03.2017	Naba K. Sahu.	300.00
35.	9335/04.03.2017	Krushna Ch.Sahu	300.00
36.	9336/04.03.2017	Biran Ch.Naik	300.00
37.	9337/07.03.2017	Sudhakoro Sahu	300.00
38.	9338/07.03.2017	Avin Bhoi	500.00
39.	9339/08.03.2017	Iswar Biswal	200.00
40.	9340/08.03.2017	Dilip Badhai	300.00
41.	9341/08.03.2017	Surendra Dhantia	200.00
42.	9342/08.03.2017	Nakul Saraf	200.00
43.	9343/08.03.2017	Sanatan Rout	500.00
44.	9344/08.03.2017	Sanatan Rout	300.00
45.	9345/08.03.2017	Chandra kanti Sahu	100.00
46.	9346/08.03.2017	Jugal Rout	300.00
47.	9347/10.03.2017	Jabahalal Prasad	600.00
48.	9348/14.03.2017	Ram Ch. Nayak	300.00
49.	9349/15.03.2017	Simion Hanuman	400.00
50.	9350/15.03.2017	Sukram Keut	600.00
51.	9351/15.03.2017	Manmashi Bage	500.00
52.	9352/20.03.2017	Rita R.Pattnaik	300.00
53.	9353/24.03.2017	M.d Sameer	300.00
54.	9354/25.03.2017	Narayan Barrik	300.00
55.	9355/05.03.2017	Arbind Ku Biyala	500.00
56.	9356/06.04.2017	Dinanath Shahu	300.00
57.	9357/12.04.2017	Brajkishor Sribastav	600.00
58.	9358/13.04.2017	Sapna Hatipatta	100.00
59.	9359/13.04.2017	Marsal kujur	100.00
60.	9360/17.04.2017	Sashi bhusan Bhoi	200.00
61.	9361/17.04.2017	Sashi bhusan Bhoi	800.00
62.	9362/15.05.2017	Ram Thakur	100.00
63.	9363/15.05.2017	Sushil ku.Naik	100.00
64.	9364/15.05.2017	Pomi Budha	100.00
65.	9365/15.05.2017	Laxmi Giri	100.00
66.	9366/12.05.2017	Nageswar Deep	600.00
67.	9367/15.05.2017	Gauri Prasad	100.00
68.	9368/15.05.2017	Pappu Singh	100.00
69.	9369/15.05.2017	Durga Thakur	100.00
70.	9370/12.05.2017	Nijamuddin	300.00
71.	9371/22.05.2017	Murli Mari	100.00
72.	9372/22.05.2017	Ghyan shyam Meher	100.00
73.	9373/22.05.2017	Jitindra Pradhan	100.00
74.	9374/22.05.2017	Kartika DungDung	100.00
75.	9375/22.05.2017	Suru Teli	100.00
76.	9376/31.05.2017	Saraj Bihari	600.00
77.	9377/05.06.2017	Prakash Badhia	1000.00
78.	9378/17.06.2017	Umi Begum	900.00
79.	9379/17.06.2017	Umi Begum	600.00
80.	9380/20.06.2017	Kiran Surin	600.00
81.	9381/20.06.2017	Babulal Singh	300.00
82.	9382/24.06.2017	Dileswar Biswal	100.00

83.	9383/05.07.2017	Hemraj Behera	600.00
84.	9384/06.07.2017	Soni Chauhan	100.00
85.	9385/06.07.2017	Bipin Behera	200.00
86.	9386/06.07.2017	Jogemotra Sahu	100.00
87.	9387/31.07.2017	Basudev Kachhap	900.00
88.	9388/31.07.2017	Nabin Barla	900.00
89.	9389/31.07.2017	Tokaram Yadav	900.00
90.	9390/02.08.2017	Rakesh Ku.Rungta	300.00
91.	9391/04.08.2017	Bibhusan Tanghi	50.00
92.	9392/04.08.2017	Daya Majhi	50.00
93.	9393/09.08.2017	Bhudram Keut	100.00
94.	9394/16.08.2017	Rajkumar Sharma	600.00
95.	9395/17.08.2017	Lalita Soni	500.00
96.	9396/21.08.2017	Rabi Gour	600.00
97.	9397/24.08.2017	Rahusa Barrik	100.00
98.	9398/24.08.2017	Fulmati Sahu	100.00
99.	9399/24.08.2017	Birju Yadav	100.00
100.	9400/04.09.2017	Suresh Rout	300.00
		TOTAL	35800.00

It was asked through objection statement to comply the following audit questions.

1-Whether the amount has been deposited after 04.09.2017 ?

2-Why the amount will not be treated as misappropriation of Cash and not to be recovered from the person responsible for ?

In response to audit objection statement the local authority recovered Rs 35800.00 from Sri Bhagaban Dash,ATS vide M.R.No - 6349/64 dt.15.11.2017 and deposited the same in Bank PNB,Brajrajnagar A/C No-4019000100068832 on the very day.

The amount so recovered was verified with reference to MR,Cashiers'Cash Book,Subsidiary Cash Book ,Bank Pass Book and found to be correct .Hence the Para was dropped.

11.3 - Excess payment made in SOAP,& 80 Years Beneficiaries OSP -59

On checking of the MBPY,SOAP & 80 years etc beneficiary pay acquittance roll, it was noticed that a sum of 1,000.00 has been shown excess payment in acquittance roll

than the actual disbursement under SOAP,& 80 Years by the disbursing Officers.

The details are as follows-

(i) - On 15.05.2016 arrear payment of Rs 3000.00 has actually been paid to 6 nos. of beneficiaries ,but Rs 3500.00 has shown paid to 7 nos. of beneficiaries in abstract position of acquittance roll.

(ii) -Similarly on 16.06.2016 arrear payment of Rs 500.00 has actually been paid to 1 no. of beneficiary, but Rs 1000.00 has shown paid to 2nos. of beneficiaries in abstract position of acquittance roll.

Thus Rs 1000.00(500.00+ 500.00) has been paid in excess than the actual disbursement.

In response to audit objection statement the local authority recovered Rs 1000.00 from Sri Tulasi Dash,GTS vide M.R.No - 7006/71 dt.29.12.2017 and deposited the same in Bank PNB,Brajrajnagar A/C No-4019000100068832 on the very day.

The amount so recovered was verified with reference to MR,Cashiers'Cash Book,Subsidiary Cash Book ,Bank Pass Book and found to be correct .Hence the Para was dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 - Less balance shown in Stock Register

On scrutiny of electrical material Stock Register (SV/MH) it was noticed that the closing balance of 70 watt SV Choke was 8 nos. as on 29.10.2016 (SRP -172). But on 14.12.2016 the opening balance of the said item shown Nil (SRP-173).Due to shown Nil balance there occurred loss of 8 nos.of 70 watt SV Choke amounting to Rs 9712.00 (1214x8).

Objection statement was issued to comply the following audit questions.

- 1- Why the closing balance of said stock not shown as opening balance ?
- 2- Why the said quantity will not be treated as loss to Municipality ?
- 3- Why the amount towards loss will not be recovered from the person responsible for ?

In response to objection statement the local authority replied, the item shown as occurred loss of 8 nos.of 70 watt. SV Choke represents defective materials for which a letter No. 4240 dt.28.1016 has been served upon Sachi Sales,supplier for replacement of same.

It is high time to point out here that the local authority has served only one letter on the supplier since one year ago. In the mean time no reminders have been issued by the local authority. No legal action has also been taken against the supplier towards delay. So the dealing Asst. as well as the EO are found responsible for such loss.The loss amount need be recovered from them.

In course of issue of DAR, the local authority replied that Letter No-4240/28.10.2016 has been served upon Sachi Sales ,Supplier for replacement of defective materials and a reminder of the same has been issued vide office letter no-1055/13.02.2018 to provide replacement within 1(one) month else the same will be deducted from security deposit payable to contractor if any.

So the local authority did not settle the para till the close of exit conference. Hence para stands till settlement.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	sri Dillip Kumar Patel	EO	At- Brajrjnagar Municipality P.O.-Lamtibahal Dist-Jharsuguda	4856
2	sri Shiv Shankar Samal	Tax Sarkar,Work Charged	At-Brajrajnagar Municipality P.O.-Lamtibahal Dist-Jharsuguda	4856

12.2 - Less balance of fuel shown in Vehicle Log Book OSP 104-105

On checking of the Log Books of different vehicles during the year audit it was noticed that less quantity of fuel has been exhibited in log books than the actual balance. Due to exhibit less balance the Municipality sustained a sum of Rs 627.00 which cannot be admitted in audit.

The details are as follows :-

Sl.No.	Type of Vehicle	Vehicle No	Date	Balance as per Audit	Balance as per Log Book	Less	Rate per Litre	Amount	Person Responsible	Log Book Page No
1.	Tractor	OR 23-C-8538	16.06.2016	15	13	2	60/-	120.00	Kamraju Maharana,Driver	44
		-do-	19.08.2016	10	9	1	55/-	55.00	-do-	69
						Total		175.00		
2.	-do-	OD-23-0366	20.08.2016	4	2	2	55/-	110.00	Basanta Ku.Singh,Driver	105
3.	-do-	OR23-E-0191	16.05.2016	113	111	2	55/-	110.00	Madhu,Driver	5
4.	TATA-407 Ladder	OR15-S-7099	29.07.2016	10	8	2	59/-	118.00	Srikanta Pradhan,Drver	42
5.		OD-23-D-0	14.05.2016	12	10	2	57/-	114.00	Jugesh Sha,Driver	25

368

GrandTotal

627.00

It was asked through objection statement to comply the following audit questions.

- 1- Why the log books are not thoroughly checked by the authorized Officers before issue of fuel.
- 2- Why less quantity of fuel exhibited in log book will not be treated as loss ?
- 3- Why loss amount will not be recovered from the person(s)concerned ?

In response to audit objection statement the local authority recovered Rs 627.00 from the following employees and deposited the same in Bank PNB,Brajrajnagar A/C

No-4019000100068832 on the very day.The details are as follows:-

Sl.No.	MRNo/Date	Name of the Employee	Amount
1.	7007/71 dt.29.12.2017	Sri Kamraju Maharana,Driver	175.00
2.	7008/71 dt.29.12.2017	Sri Binod Nanda,Helper	110.00
3.	7009/71 dt.29.12.2017	Sri Madhu,Driver	110.00
4.	7010/71 dt.29.12.2017	Sri Srikanta Pradhan,Driver	118.00
5.	7011/71 dt.29.12.2017	Sri Jogesh Sa,Helper	114.00
Total			627.00

The amount so recovered was verified with reference to MR,Cashiers'Cash Book,Subsidiary Cash Book ,Bank Pass Book and found to be correct .Hence the Para was dropped.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Assessment of Tax

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 1994-15 which was approved by the H & UD Department, Govt. of Odisha during March 1995 and effected from 1.4.1996. Though the assessment has been made by valuation Department, Govt. of Odisha during the year 2010-11. But no report has been received from H & UD Deptt. Govt. of Odisha for imposition of enhancement of the taxes. The rate of collection of Taxes on holding during the year 2016-17 is furnished below.

1. Holding Tax : 7%
2. Light Tax : 3%

13.2 - Demand, Collection and Balance Position of Taxes for the Year 2016-17

The Demand, Collection and Balance register on Holding, Light and water taxes for the year 2016-17 has not been maintained properly as required under Rule 178 of OM Rules 1953. On issue of objection memo in this context the E.O. worked out the D.C.B. position and furnished the same to audit which is mentioned below. Due to non maintenance of D.C.B. Register the figures furnished by the E.O. in respect of D.C.B. could not be checked.

However the E.O is advised to take necessary steps for maintenance of the D.C.B. register henceforth under compliance reported to audit.

Sl.No	Name of the Tax	Demand			Collection				Balance		
		Arrear	Current	Total	Arrear	Current	Rebate allowed	Total	Arrear	Current	Total
(A)	Tax										
1.	Holding Tax(N)	25,47,500.05	18,59,315.00	44,06,815.05	9,06,580.00	8,56,328.00	0.00	17,62,908.00	16,40,920.05	10,02,987.00	26,43,907.05
2.	Lighting Tax(N)	4,04,513.00	6,29,653.00	10,34,166.00	3,88,532.00	3,66,998.00	0.00	7,55,530.00	15,98,1.00	2,62,655.00	2,78,636.00
3.	Holding Tax(MCL)	62,69,352.00	1,34,59,214.00	1,97,28,566.00	62,69,352.00	1,33,49,104.00	0.00	1,96,18,456.00	0.00	1,10,110.00	1,10,110.00
4.	Building Plan	0.00	19,43,771.00	19,43,771.00	0.00	19,43,771.00	0.00	19,43,771.00	0.00	0.00	0.00
	Total	92,21,365.05	1,78,91,953.00	2,71,13,318.05	75,64,464.00	16,51,6201.00	0.00	2,40,80,665.00	16,56,901.05	13,75,752.00	30,32,653.05
(B)	Fees & Fine										
1.	Shop Rent	4,09,475.00	7,25,220.00	11,34,695.00	2,46,830.00	6,29,325.00	0.00	8,76,155.00	1,62,645.00	95,895.00	2,58,540.00
2.	U/S 290	13,396.00	3,80,000.00	3,93,396.00	11,105.00	3,29,811.00	0.00	3,40,916.00	2,291.00	50,189.00	52,480.00
3.	Slaughter Fee	0.00	25,200.00	25,200.00	0.00	25,200.00	0.00	25,200.00	0.00	0.00	0.00
4.	Market Fee	0.00	8,49,928.00	8,49,928.00	0.00	8,49,928.00	0.00	8,49,928.00	0.00	0.00	0.00
5.	Users Fee	9,46,715.00	2,59,450.00	12,06,165.00	2,86,400.00	2,39,200.00	0.00	5,25,600.00	6,60,315.00	20,250.00	6,80,565.00
6.	Stall Fees	18,160.00	0.00	18,160.00	0.00	0.00	0.00	0.00	18,160.00	0.00	18,160.00
	Total	13,87,746.00	22,39,798.00	36,27,544.00	5,44,335.00	20,73,464.00	0.00	26,17,799.00	8,43,411.00	1,66,334.00	10,09,745.00
	G.Total	1,06,09,111.05	2,01,31,751.00	3,07,40,862.05	81,08,799.00	1,85,89,665.00	0.00	2,66,98,464.00	25,00,312.05	15,42,086.00	40,42,398.05

13.3 - Assessment of New Holdings

The no of new assessment of holding tax during the year 2016-17 as reported by the local authority is furnished below. the newly constructed building Remarks Data not available 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 Deptt. and produced to next audit for verification.

Sl.No.	No of New Holdings Assessed during the financial year 2016-17	No of New Holdings Completed during the financial year 2016-17	No of Newly Electricity Connection Provided to the newly constructed Building	Remarks
1.	107 Nos.	107 Nos.	Data not Available	-

13.4 - Collection of Taxes in comparison to Demand

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 days(s) and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable quarterly instalment and every such instalment shall be deemed to be due to 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 rate may be allowed not exceeding 10 percentage (paid within 30 days) and 5 percentage (paid beyond 30 days and within 60 days) and the Municipality may in like manner, provide for grant rebate at the percentage not exceeding 20% for the tax due for any year paid before 30th April and not exceeding 10% where it is paid on or before 31st May of the 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 – 20(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 nos. of 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 days 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 & percentage of collection are furnished below:-

Sl.No.	Name of Tax	Demand	Collection	% age of collection
1.	Holding Tax	2,41,35,381.05	2,13,81,354.00	88.58
2.	Lighting Tax	10,34,166.00	7,555,30.00	73.05
3.	Shop Rent	11,34,695.00	8,76,155.00	77.21
4.	U/S 290	3,93,396.00	3,40,916.00	86.65
5.	Users Fee	12,06,165.00	5,25,600.00	43.57
6.	Stall Fees	18,160.00	0.00	0

It would be seen from the above table that the collection figures of both arrears and current are satisfactory to some extent as compared to demand figures. However the E.O. as well as the Council is advised to take significant steps to expedite the collection. Further suitable steps if required, such as reward and punishment need to be initiated as per provision for hundred percent achievement.

13.5 - LENIENT SYSTEM OF COLLECTION OF HOLDING TAX FROM DEFAULTERS

As per Section 161(1) of the Odisha Municipality 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 & 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 on arrear 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 the any tax, the Municipality may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that through the system of penalty was there, yet there was no dictation of breach of tax rule as per rules 553 of the O.M Rules 1953. On scrutiny of the D.C.B. 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.42,40,398.05 as details below are remaining uncollected for years together. Hence the EO is suggested to take effective steps for collection of the arrear taxes at the earliest.

13.6 - YEAR WISE BREAKUP OF OUTSTANDING TAXES -

Year	Amount of outstanding Taxes	Remarks
Up –to 2011-12	18,01,494.00	
2012-13	1,98,934.00	
2013-14	2,66,298.00	
2014-15	1,50,464.05	
2015-16	83,122.00	
2016-17	15,42,086.00	
Total	40,42,398.05	

13.7 - Collection of License Renewal Fees in respect of Telephone Towers within the Municipal Area

On checking of the D.C.B. Register and files relating to Telephone Towers for the period covered under audit it was noticed that the following Telephone companies have paid the renewal fees of telephone towers as follows:-

Sl.No.	Name of the Service Providers(Telephone Company)	Particulars of the Mobile Tower (Location)	Period	Amount Due	Amount Collected	Remarks
1.	M/S Tata Tele.Service Ltd. Module C 4 th Floor Fortune Tower Chandrasekharpur,Bhubaneswar-29	Bahadurpada Plot No -1621(P) Khata No -610/518	2012-13 to 2016-17	9500.00	9500.00	M.R.No -3675/18.04.2017
2.	ATC Telecom Infrastructure Pvt.Ltd. Module C 4 th Floor Fortune Tower Chandrasekharpur,Bhubaneswar-29	Lamtibahal Plot No -2194/2897 Khata No -244	2012-13 to 2016-17	9500.00	9500.00	M.R.No -3676/18.04.2017
3.	ATC Telecom Infrastructure Pvt.Ltd. Module C 4 th Floor Fortune Tower Chandrasekharpur,Bhubaneswar-29	Near Parbatiseba Sharma Plot No -1231/3439 Khata No -305/613	2012-13 to 2016-17	9500.00	9500.00	M.R.No -3677/18.04.2017
4.	ATC Telecom Infrastructure Pvt.Ltd. Module C 4 th Floor Fortune Tower Chandrasekharpur,Bhubaneswar-29	Rampur Plot No -121 Khata No -25	2012-13 to 2016-17	9500.00	9500.00	M.R.No -2088/17.02.2017
5.	ATC Telecom Infrastructure Pvt.Ltd. Module C 4 th Floor Fortune Tower Chandrasekharpur,Bhubaneswar-29	Rampur,Sukupada Plot No -4201 Khata No -456	2012-13 to 2016-17	9500.00	9500.00	M.R.No -2087/17.02.2017
6.	ATC Telecom Infrastructure Pvt.Ltd. Module C 4 th Floor Fortune Tower Chandrasekharpur,Bhubaneswar-29	Khaliamala Plot No -116/8469 Khata No -621/652	2012-13 to 2016-17	9500.00	9500.00	M.R.No -2089/17.02.2017
7.	ATC Telecom Infrastructure Pvt.Ltd. Module C 4 th Floor Fortune Tower Chandrasekharpur,Bhubaneswar-29	Lamtibahal Plot No -2214(P) Khata No -169	2015-16 to 2017-18	7500.00	7500.00	M.R.No -108275/25.04.20 15
8.	ATC Telecom Infrastructure Pvt.Ltd. Module C 4 th Floor Fortune Tower Chandrasekharpur,Bhubaneswar-29	Gandhi Chowk Plot No -989/3504 Khata No -305/682	2013-14 to 2016-17	8500.00	8500.00	M.R.No -2086/17.02.2017
9.	Bharati InfratelLtd.IDCO Plot No C-3/2 Chandrasekharpur Industrial Area,Chandrasekharpur,Bhubaneswar - 21	Brajrajnagar Town Plot No -307/5510 Khata No – 610/889	2014-15 to 2016 - 17	7500.00	7500.00	M.R.No -1495/29.03.2017
10.	Bharati InfratelLtd.IDCO Plot No C-3/2 Chandrasekharpur Industrial Area,Chandrasekharpur,Bhubaneswar - 21	Natwarlal Rungta Plot No -956/958 Khata No – 610/172	2015-16 to 20 17-18	7500.00	7500.00	M.R.No -109795/06.08.20 15
11.	Bharati InfratelLtd.IDCO Plot No C-3/2 Chandrasekharpur Industrial Area,Chandrasekharpur,Bhubaneswar - 21	Dig Vijay Pradhan Plot No -2190/6810 Khata No – 621/117	2015-16 to 20 17-18	7500.00	7500.00	M.R.No -109795/06.08.20 15
12.	Bharati InfratelLtd.IDCO Plot No C-3/2 Chandrasekharpur Industrial Area,Chandrasekharpur,Bhubaneswar - 21	Debendra Sahu Plot No -5810 Khata No – 621/761	2015-16 to 20 17-18	7500.00	7500.00	M.R.No -109795/06.08.20 15
13.	Bharati InfratelLtd.IDCO Plot No C-3/2	Rampur	2015-16 to 20	7500.00	7500.00	M.R.No

	Chandrasekharpur Industrial Area, Chandrasekharpur, Bhubaneswar	Plot No -3414 Khata No -377	17-18			-109795/06.08.2015
14.	Reliance JIO Infocom Ltd. Wing A, 10, 1 st Floor, Chandrasekharpur, Bhubaneswar -23	G.M. Complex Plot No -2387/8771 Khata No -621/906	2015-16 to 2017-18	7500.00	7500.00	Cash Book Page No- 294 of Cash Book 2014-15
15.	Reliance JIO Infocom Ltd. Wing A, 10, 1 st Floor, Chandrasekharpur, Bhubaneswar -23	Sanjob Plot No- 15888/3376 Khata No -305/1103	2015-16 to 2017-18	7500.00	7500.00	Cash Book Page No- 294 of Cash Book 2014-15
16.	Vodafone Eassar Space Tel.Ltd.	Kutabaga Plot No -3880 Khata No -300	20 17-18	2500.00	2500.00	DD No 125728/24.03.2015
17.	Vodafone Eassar Space Tel.Ltd.	Coal India Plot No -3880 Khata No -300	20 17-18	2500.00	2500.00	DD No 125728/24.03.2015

13.8 - Issue of Distress Warrant

Distress Warrant Register required under Rules - 202 of O.M. 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 authority was suggested to ensure the maintenance of the same and produced to next audit.

13.9 - Initiation of Law Suits

No lawsuits has been initiated during the financial year 2015-16. The local authority was asked though POM to explain about the non initiation of lawsuits against the tax defaulters. In response POMs the local authority replied that Nil. 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 O.M Rules – 1953. Hence the local authority is advised to take sincere and immediate steps in this respect and compliance reported.

13.10 - Time Barred dues

Due to non availability of year wise break up of outstanding taxes and fees, the time barred dues could not be worked out. The local authority once against suggested to work out the year wise break up of outstanding taxes and fees and shown to next audit for verification.

13.11 - Levy of Holding Tax on Railway Lands

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 stated within the Municipalities which are not used exclusively for agricultural purposes and are not occupied by the adjacent and appurtenant to any buildings. As per Rules 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 Railway authority. As per rule 518 (1) of OM rules, 1953, it 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 taxes was to be levied on the lands situated within the Municipal Area and used exclusively for agriculture purposes. In this context it was asked through objection memo to intimate the detail information about Railway Land within the ULB and whether tax is being levied in the said land or not. But the local authority replied that :- Levy of holding tax over railway land is under process and for this purpose a meeting has been held in May, 2016 at Collectorate, Jharsuguda.

Hence it is construed that the Municipality has not levied any tax on Railway Land within Municipality. Kind attention of the council is hereby drawn to do the needful in this regard. The EO is also suggested to follow it up.

13.12 - Maintenance of Compost Manure Depot

As per Rule 559 of OM Rules 1953, the council shall maintain at least one compost depot having roughly an area of 3 Acres for every 10,000 population. In response to POM the local authority replied that :- the matter is under process, till date no compost depot is functioning. Hence the local authority is suggested for providing more compost depots of an area.

In response to audit objection statement the local authority replied, The mentioned register is not maintained. The same will be maintained / and produced to next audit.

13.13 - Non-credit Demand Draft amount to Municipal Fund

On checking of the D.D. Register, Accountant Cash Book (MF) and Pass Book it was noticed that 3 (Three) nos. of D.D. amounting to Rs 1145.00 received on 30.03.2017 towards EMD and Cost of Tender Paper has not been credited to Municipal Fund till date. The details are as follows :-

Sl.No.	Date of Entry in DD Register	Date of Entry in Cash Book	D.D.No/Date	Amount	Date present in Bank	From Whom Received	Purpose
1.	30.03.2017	30.03.2017	930415/30.12.2016	420.00	30.03.2017	Smt.Shantilata Behera	Cost of Tender paper
2.	-do-	-do-	930416/30.12.2016	305.00	-do-	-do-	EMD
3.	30.03.	-do-	930418/30.12.2016	420.00	-do-	Sri Soubhagya Satpathy	Cost of Tender paper
			Total	1145.00			

It was asked through objection statement to comply the audit questions.

- 1-Why the D.D. not credited to Bank account till date ?
- 2- Who is responsible for such non credit of such amount ?
- 3- Why the amount will not be treated as loss to Municipal fund ?
- 4- Why the amount will not be recovered from the person responsible for such non credit ?

In response to audit objection statement the local authority replied, the amount of Rs 725.00 has been collected/recovered from Smt.Shantilata Behera Vide MR No 6377dt.07.12.2017 and Rs 420.00 from Sri Soubhagya Satpathy vide MR No -6376dt.07.12.2017.

The amount recovered has been verified with the MR, Cashiers Cash Book and Pass Book and found correct. Hence the para was dropped.

14.1 - Sanctioned Post and Staff Position of Brajrajnagar Municipality for the year 2016-17

The Staff Position of Brajrajnagar Municipality for the year 2016-17 is furnished below:-

Sl.No.	Category of Post	No of Sanctioned Post	Man in Position	Vacancy	Remarks
1.	Executive Officer	01	01	0	
2.	Asst.Executive Engineer	0	01	0	
3.	Asst.Engineer	01	01	0	
4.	Junior Engineer	01	0	01	
5.	Junior Engineer(BRGF)	0	01	0	Contractual
6.	Homeopathic Doctor	03	0	03	
7.	Community Organizer	05	05	0	
8.	Head Asst.	01	0	01	
9.	Sr. Asst.	06	0	06	
10.	Jr. Asst.	08	3	05	
11.	Stenographer	01	01	0	
12.	Light Fitter	01	0	01	
13.	Light Checker	01	01	0	
14.	Driver	08	06	02	
15.	Jeep Driver	01	0	01	
16.	Road Roller Driver	01	0	01	
17.	Tractor Driver	03	01	02	
18.	Treasury Sarkar	01	0	01	
19.	Peon (Orderly to EO)	01	01	0	
20.	Peon (Office)	01	01	0	
21.	Watch man	01	01	0	
22.	Process Sever	02	02	0	
23.	Gurkha Guard	01	0	01	
24.	General Tax Sarkar	02	01	01	
25.	Work Sarkar	01	01	0	
26.	Work Mate	01	01	0	
27.	Peon	01	01	0	
28.	Amin	01	01	0	
29.	Octroi Tax Sarkar	20	08	12	
30.	Asst. Tax Sarkar	21	13	08	
31.	Peon	01	0	01	
32.	Homeopathic Asst.	03	03	0	
33.	Sweeper-cum-Night Watcher	02	01	01	
34.	Conductor	04	03	01	
35.	Helper	08	07	01	
36.	Sweeper Jamadar	03	0	03	
37.	Sweeper/Sweepress	95	53	42	
38.	Work Charge	17	15	02	
39.	Accountant	0	01	0	Contractual
40.	MIS	0	01	0	Contractual
	Total	229	136	97	4 nos. Employees without sanction post

14.2 - Details of Payment & adjustment of Festival Advance

During the year under audit a sum of Rs 14,75,000.00 has been paid as festival advance to the Municipal employees.During the year audit Rs 5,80,000.00 has been adjusted out of Rs14,75,000.00 leaving a balance of Rs 8,95,000.00 (14,75,0000.00-5,80,000.00).The details as follows:-

Sl.No.	Name of the Employee	Designation	Vr.No./Date	Advance Paid	Advance Adjusted	Amount	Balance
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					(From To	Adjusted	
1	Santosh Pradhan	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
2	Nirmal Kumar Patel	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
3	Bhabani Shankar Patel	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
4	Kutarth Jena	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
5	Santosh Ku. Panda	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
6	Kishore Ch. Bhue	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
7	Gopal Chandra Dash	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
8	Pradeep Ku. Pujhari	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
9	Pramod Ku. Naik	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
10	Bichitra Kumbhar	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
11	Saroj Ku. Purohit	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
12	Bhagaban Dash	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
13	Laba Kumar Ghasi	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
14	Nabin Ku. Patjoshi	A.T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
15	Nalinikanta Behera	C.O.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
16	Parameswar Sahu	Choukidar	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
17	Soubhagya Ku. Naik	Conductor	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
18	Prafulla Ku. Pattnaik	Conductor	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
19	Kshyamashila Bag	Conductor	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
20	Abhimanyu Jena	Conductor	526/05.10.2016	10000.00	-	0.00	10000.00
21	Rudra Pratap Naik	Driver	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
22	Srikanta Pradhan	Driver	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
23	Willer Harpal	Driver	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
24	Ujagar Bhoi	Driver	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
25	Mohammed Ali Sha	Driver	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
26	Kamraju Maharana	Driver	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
27	Kailash Ch. Patel	Driver	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
28	Sundarlal Patjoshi	Helper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
29	Artatran Pandey	Helper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
30	Binod Nanda	Helper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
31	Alekh Sahu	Helper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
32	Dutiananda Baiga	Helper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
33	Jogeswar Sha	Helper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
34	Nirakar Sahu	Helper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
35	Jayanta Ku. Patel	Homo. Astt.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
36	Sanjib Ku. Patel	Homo. Astt.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
37	Niranjan Sahu	Homo. Astt.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
38	Krushna Ch. Sahoo	J.A.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
39	Durga MadhavPattnaik	J.A.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
40	Dharitri Sahu	J.A.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
41	Dharanidhar Pradhan	L.C.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
42	Jaipal Bag	Light Helper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
43	Bhagirathi Patel	Light Helper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00

44	Minku Mirdha	Mali	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
45	Nasarath Sindria	Mali	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
46	Guru Charan Mali	Peon	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
47	Santosini Budhia	Peon	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
48	Besak Makar	Peon	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
49	Iswar Ch. Mahakud	Peon	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
50	Sukun Prasad	Peon	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
51	Kokila Bag	Peon	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
52	Lingaraj Bhoi	Peon	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
53	Santosh Ku. Purohit	Steno	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
54	Nabin Kandher	SW-Cum-N.W.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
55	Lakhpati Behera	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
56	Batu Banchhor	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
57	Lakhpati Banchhor	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
58	Jay Naik	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
59	Manoranjan Mishra	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
60	Namita Dilla	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
61	Narayan Nag	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
62	Raja Sindria	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
63	Binay Suna	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
64	Laxan Behera	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
65	Narendra Mahananda	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
66	Shankar Kalet	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
67	Manbodh Dungri	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
68	Kapurchand Kalet	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
69	Jagabatia Gurla	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
70	Rathu Banchhor	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
71	Resham Sun	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
72	Pritam Kalet	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
73	Surendra Panoram	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
74	Gokul Sindur	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
75	Kishore Ku.Banchhor	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
76	Santosh Mahananda	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
77	Goura Sindur	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
78	Bhagbatia Behera	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
79	Dillip Banchhor	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
80	Subarna Dungri	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
81	Bijaya Patra	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
82	Ajit Kalet	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
83	Gokul Suna	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
84	Niranjan Behera	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
85	Radha Charan Ghasi	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
86	Antayami Mahananda	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00

87	Binod Kumar Behera	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
88	Simadri Jena	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
89	Lakhpati Behera	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
90	Ganesh Ch. Jaipuria	Sweeper	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
91	Lobha Kalet	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
92	Bishakha Kalet	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
93	Bishakha Behera	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
94	Lata Mahananda	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
95	Rukmini Suna	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
96	Rambha Behera	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
97	Ape Kumbhar	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
98	Sakila Suna	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
99	Kuntala Banchhor	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
100	Sukun Patra	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
101	Tara Sagar	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
102	Srimati Ghasiani	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
103	Jalpari Behera	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
104	Sulochana Haripal	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
105	Meena Sindria	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
106	Nira Behera	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
107	Ashmati Suna	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
108	Shanti Kalet	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
109	Suna Mahananda	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
110	Hemabati Behera	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
111	Lobha Sindria	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
112	Jyotsna Banchhor	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
113	Kumkum Behera	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
114	Sarojini Bishar	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
115	Kairi Kalet	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
116	Niladri Behera	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
117	Raibari Sindria	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
118	Radhika Behera	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
119	Tara Patra	Sweepress	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
120	Somanath Badhai	T.S	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
121	Taranisen Debata	T.S	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
122	Suni Ch. Patel	T.S	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
123	Durga Prasad Bhoi	T.S	526/05.10.2016	10000.00	Nov-16 to Dec-16	2000.00	8000.00
124	Bansidhar Patel	T.S	526/05.10.2016	10000.00	-	0.00	10000.00
125	Bholeswar Naik	T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
126	Bhimsen Dixit	T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
127	Shiv Sankar Samal	T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
128	Biswanath Gorai	T.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
129	Baldev Singh	ECO Park	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00

		Guard					
130	Biranchi Prasad Dixit	W.M.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
131	Radheshyam Naik	W.S.	526/05.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
			Total	13,10,000.00		514000.00	796000.00
1	Jayanti Naik	CO	532/07.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
2	Aliva Tandy	CO	532/07.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
3	Sabita Panda	CO	532/07.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
4	Basanti Pradhan	CO	532/07.10.2016	10000.00	Nov-16 to Feb-17	4000.00	6000.00
			Total	40,000.00		16000.00	24000.00
1	Kunubui Behera	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
2	Sushila Dungri	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
3	Sita Behera	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
4	Sabita Banchhor	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
5	Subasini Hati	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
6	Sabitri Behera	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
7	Kunjabihari Banchhor	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
8	Basudev Sindria	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
9	Manju Behera	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
10	Rajani Banchhor	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
11	Kahara Mahananda	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
12	Kumudini Sandha	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
13	Jayanti Gurla	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
14	Sakuntala Mahananda	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
15	Naba Kishore Pradhan	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
16	Chandrapuran Dash	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
17	Pankaj Naik	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
18	Krushna Sahu	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
19	Pancham Bhainsa	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
20	Bhaskar Das	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
21	Jogendra Bhoi	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
22	Basanta Kumar Singh	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
23	Geeta Behera	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
24	Bimbal Behera	NMR	513/04.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
			Total	1,20,000.00		48000.00	72000.00
1	Santosh Mahananda	NMR	533 /07.10.2016	5000.00	Nov-16 to Feb-17	2000.00	3000.00
			Total	5000.00		2000.00	3000.00
			Grand Total	14,75,000.00		5,80,000.00	8,95,000.00

14.3 - Non-adjustment of Festival Advance POM -60

As per Para No 14-2 of Audit Report No- 253584/AR/2016-17-Jharsuguda for the year 2015-16 Festival Advance paid to the following

employees during the year 2014-15 was not adjusted till 31.03.2016. Whether the said advance has been adjusted or recovered from the concerned employees by 31.03.2017 or by any date after 31.03.2017. The details are as follows:-

Sl.No.	Name & Designation of the Employee	Vr.No/Date	Advance paid
1.	Bishakha Kalet,Sweepress	486/25.09.2014	15000.00
2.	Bishakha Behera,Sweepress	-do-	15000.00
3.	Ganesh Sindur,Sweeper	-do-	15000.00
4.	Jasoda Behera,Sweepress	-do-	6000.00
5.	Sri Gouri Shankar Deep,ATs	485/25.09.2014	15000.00
6.	Sri Gopal Chandra Das,ATS	-do-	15000.00
Total			81000.00

It was asked through objection memo to comply the following audit questions.

1-Whether the said advance has been adjusted after 31.03.2017?

2-If not adjusted the reason may pl. be furnished.

In response to objection statement the local authority replied, the amount of Rs 15000.00 has been recovered from Sri Gopal Dash, ATS, from salary payable during Sept. 2016 to June 2017 @1500/- per month. For other staff the same will be deducted and produced to audit.

So after adjustment of Rs 15,000.00 out of Rs 81,000.00, Rs 66,000.00 (81,000.00-15,000.00) was remain un adjusted till date. In the mean time three years have already passed, but no sincere steps have been taken by the present EO to adjust the same. As per D.L.F.A Letter No.15179 dtd.28.09.2013 the advances outstanding for more than one year are treated as loss of Govt. money. For the said loss both the sanctioning authority and employees to whom advances were paid are equally responsible. However it is the duty of the present EO to work out the position and adjust the same from any payment of the employee.

In response to DAR issued, the EO replied that the festival advance as shown given to Bishakha Kalet, sweepress Rs 15,000/- and Bishakha Behera Rs 15,000/- has actually neither been drawn nor paid. Further for remaining 3 (three) nos of staffs the amount would be recovered from arrear dues and intimated audit.

Basing on the compliance the related records have been verified during the exit conference and found that the festival advance have been paid vide vr no-486/dt 25.09.2014 at A/R page-63. Actually the FA shown paid in last AR in favour of Smt Bishakha Kalet & to Bishakha Behera are not correct. So the name of both of them is now waived out from the penalty list. Hence Rs 36,000.00 is being surcharged as follows:-

1- Sri Ganesh Sindur,Sweeper - Rs 5000.00

2- Smt. Jasoda Behera,Sweepress - Rs 2000.00

3- Sri Gouri Shankar Deep, ATS - Rs 5000.00

4- Sri Suresh Ch.Mohanty,Ex-EO - Rs 12000.00

5- Sri Dillip Kumar Patel,EO - Rs 12000.00

Total - Rs 36000.00

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	sri Dillip Kumar Patel	EO	At- Brajrajnagar Municipality P.O.-Lamtibahal Dist-Jharsuguda	12000
2	Smt.Jasoda Behera	Sweepress		2000
3	Seri Gouri Shankar Deep	ATS	At-Brajrajnagar Municipality P.O.-Lamtibahal Dist-Jharsuguda	5000
4	Ganesh Sindur	Sweeper	At-Brajrajnagar Municipality P.O.-Lamtibahal Dist-Jharsuguda	5000
5	Sri Suresh Ch.Mohanty	Ex- EO	Statistical Deptt. Natala,Bhubaneswar	12000

14.4 - Non-adjustment of Festival Advance POM -61

As per Para No 14-3 of Audit Report No- 253584/AR/2016-17-Jharsuguda for the year 2015-16 it was noticed that Festival Advance of Rs 12,27,000.00 was outstanding for adjustment till 31.03.2016. During the year 2016 -17 a sum of Rs 12,18,000.00 has been adjusted out of Rs 12,27,000.00 leaving a balance of Rs 9000.00 against Iswari Prasad Meher, Light Helper which was paid Vide Vr.No. 639/15.10.2015.

It was asked through objection memo to comply the following audit questions.

1-Whether the said advance has been adjusted after 31.03.2017?

2-If not adjusted the reason may pl. be furnished.

In response to objection statement the local authority replied, the amount will be recovered on any payment to be made to concerned staff in future date. Further in response to issue of DAR the EO stated that Lt. Iswari Prasad Meher, Light Helper expired on 19.07.2016. Hence the amount was not recovered. The same would be recovered from arrear dues payable to legal heir of concerned employee and intimated to audit.

The reply of the local authority is not satisfactory. In the mean time two years have already passed, but no sincere steps have been taken by the local authority to adjust the same. As per D.L.F.A Letter No.15179 dtd.28.09.2013 the advances outstanding for more than one year are treated as loss of Govt. money. As the delinquent expired and the EO stated that the amount will be recovered from arrear dues payable to legal heir of concerned employee the amount is now held under objection. The EO is suggested to recover the same and compliance reported to audit failing which the whole amount will be recovered from Sri Dillip Kumar Patel,EO.

14.5 - Non-adjustment of Festival Advance POM -100

On checking of the Pay acquittance Roll it was noticed that Festival advance granted in favour of the following employees during the year under audit. But no adjustment has been made either by way of cash recovery or deduction from their monthly salary till date. The details are as follows:-

Sl.No.	Name of the Employee	Designation	Vr.No./Date	Advance Paid	Remarks
1.	Sri Abhimanyu Jena	Conductor	526/05.10.2016	10,000.00	
2.	Sri Durga Prasad Bhoi	Tax Sarkar	-do-	8,000.00	Adjusted Rs 2,000.00 out of Rs 10,000.00
3.	Sri Bansidhar Patel	-do-	-do-	10,000.00	
			Total	28,000.00	

It was asked through objection memo to comply the following audit question.

1- Why effective action has not been taken to adjust the outstanding advance against the employees till date ?

In response to objection statement the local authority replied, the sum as noted will be deducted from any dues payable in future to mentioned staff.

As replied, sincere steps have been taken by the local authority to adjust the outstanding advances and compliance reported to audit. Till adjustment Rs 28000.00 is held under objection.

14.6 - Acknowledgement/Challan wanting in support of payment of EPF & ESI Contribution POM -62-63

As per Para No 14-4 of Audit Report No- 253584/AR/2016-17-Jharsuguda for the year 2015-16 it was noticed that a sum of Rs 9,19,118.00 was held under objection due to non- production of deposit challan of EPF & ESI by International Institute of Sulabh System, Bhubaneswar received the amount from the Municipality from March -2015 to February 2016. The details are as follows :-

Sl.No.	Vr.No/Date	Period of Payment	Bill Amount	EPF Contribution@13.61%	ESIContribution@4.75%	Total Amount Paid
1.	61/18.04.2015	3/2015	480760.00	54527.00	19030.00	554317.00
2.	159/15.05.2015	4/2015	480760.00	54527.00	19030.00	554317.00
3.	292/17.06.2015	5/2015	486010.00	54527.00	19030.00	559567.00

4.	370(A)/08.07.2015	6/2015	486220.00	54527.00	19030.00	559777.00
5.	467/21.08.2015	7/2015	486220.00	47330.00	16518.00	550068.00
6.	551/11.09.2015	8/2015	618370.00	59203.00	20663.00	698236.00
7.	625/07.10.2015	9/2015	620170.00	59448.00	20748.00	700366.00
8.	731/07.11.2015	10/2015	620170.00	59448.00	20748.00	700366.00
9.	898/11.12.2015	11/2015	620170.00	59448.00	20748.00	700366.00
10.	15/14.01.2016	12/2015	620170.00	59448.00	20748.00	700366.00
11.	18/05.02.2016	1/2016	620170.00	59448.00	20748.00	700366.00
12.	22/10.03.2016	2/2016	620170.00	59448.00	20748.00	700366.00
		Total	6759360.00	681329.00	237789.00	7678478.00

It was asked through objection memo to comply the following audit question.

1- Whether deposit challans have been obtained from International Institute of Sulabh System, Bhubaneswar ?

2- If obtained the same may be produced to audit for verification .

On issue of objection statement the local authority produced all deposit except the following challans.

Particulars	Period	Amount
EPF	12/2015	59448.00
ESI	3/2015	19030.00
	Total	78,478.00

The local authority is suggested to obtain the challans and produce to next audit for verification. Till than Rs 78,478.00 is held under objection.

14.7 - Acknowledgement/Challan wanting in support of payment of EPF & ESI Contribution POM 64-65

As per Para No 14-18 of Audit Report No- 103930/AR/2015-16-Jharsuguda for the year 2014-15 it was noticed that a sum of Rs 8,82,684.00 was held under objection due to non- production of deposit challan of EPF & ESI by International Institute of Sulabh System, Bhubaneswar received the amount from the Municipality from March -2014 to February 2015. The said amount was also held under objection vide Para No-14-5 of Audit Report No- 253584/AR/2016-17-Jharsuguda. The details are as follows :-

Sl.No.	Vr.No/Date	Period of Payment	Bill Amount	EPF Contribution@12.61%	ESIContribution@4.75%	Total Amount Paid
1.	76/12.05.2014	3/2014	548800.00	54527.00	19030.00	622357.00
2.	104/12.05.2014	4/2014	548800.00	54527.00	19030.00	622357.00
3.	205/13.06.2014	5/2014	449560.00	54527.00	19030.00	523117.00
4.	289/21.07.2014	6/2014	480760.00	54527.00	19030.00	554317.00 1
5.	361/08.08.2014	7/2014	480760.00	54527.00	19030.00	554317.00 2
6.	467/12.09.2014	8/2014	480760.00	54527.00	19030.00	554317.00 3
7.	520/30.09.2014	9/2014	-	-	-	300000.00
8.	577/18.10.2014	9/2014	480760.00	54527.00	19030.00	254317.00 4
9.	692/27.11.2014	10/2014	480760.00	54527.00	19030.00	554317.00 5
10.	809/11.12.2014	11/2014	480760.00	54527.00	19030.00	554317.00 6
11.	911/20.01.2015	12/2014	488260.00	54527.00	19030.00	521917.00
12.	942/09.02.2015	1/2015	480760.00	54527.00	19030.00	554317.00 7
13.	1028/10.03.2015	2/15	480760.00	54527.00	19030.00	554317.00 8
		Total	5881500.00	654324.00	228360.00	6724284.00

It was asked through objection memo to comply the following audit question.

1- Whether deposit challans have been obtained from International Institute of Sulabh System, Bhubaneswar ?

2- If obtained the same may be produced to audit for verification .

On issue of objection statement the local authority produced all deposit challans except the following challans.

Particulars	Period	Amount
ESI	11/2014	19030.00
	12/2014	19030.00

	1/2015	19030.00
	2/2015	19030.00
	Total	76,120.00

The local authority is suggested to obtain the challans and produce to next audit for verification. Till than Rs 76,120.00 is held under objection.

14.8 - Post - facto approval of MVI wanting towards repair of Vehicle OSP 69-70

As per Para No 14-14 of Audit Report No- 103930/AR/2015-16-Jharsuguda for the year 2014-15 it was noticed that a sum of Rs 1,33,929.00 was held under objection due to non- production of post- facto approval of MVI towards repair of Municipal Vehicles. The said amount was also held under objection in Para No 14-11 of Audit Report No- 253584/AR/2016-17-Jharsuguda. The details are as follows :-

Sl.No.	Regr.No of Vehicle	Type of Vehicle	Vr.No/Date	Expenditure amount	By Whom Spent
1.	OR -23-C-8538	Tractor	171/05.06.2014	10125.00	Basanta Kumar Singh,Driver
2.	OR-23-D-2838	-do-	227/25.06.2014	8914.00	Nirakar Sahu,Driver
3.	OR -23-B-7168	Auto Tipper	261/19.07.2014	7515.00	Binod Kumar Nayak,Helper
4.	ORW-2273	TATA-407	426/04.09.2014	6484.00	Kailash patel,Driver
5.	OR-15-9787	Ambulance	711/14.11.2014	10756.00	-do-
6.	OR-15-M-4430	Dead Body Carrier	712/14.11.2014	10193.00	Shiv Shankar Samal,V I/C
7.	ORO-23-C-8538	Tractor	712/14.11.2014	9855.00	Basanta Kumar Singh,Driver
8.	ORO-23-C-7169	Auto Tipper	767/08.12.2014	19946.00	Alekh Sahu,Helper
9.	Not Mentioned	Tractor	816/07.12.2014	12000.00	Kamraju Maharana,Driver
10	OR -23-C-8538	Tractor	1002/23.02.2015	14409.00	Basanta Kumar Singh,Driver
11.	ORO-23-D-2838	Tractor	1001/23.02.2015	12676.00	Nirakar Sahu,Driver
12.	OR-15-D-4520	Tractor	1099/28.03.2015	11056.00	Shiv Shankar Samal,V I/C
			Total	1,33,929.00	

It was asked through objection statement to comply the following audit questions.

- 1- Whether Posto-facto approvals have been obtained from MVI,Jharsugud to regularize the expenditure?
- 2- If obtained the same may be produced to audit for verification .

In response to audit objection statement the local authority replied, A letter No 891 dt.10.03.17 has been served upon MVI,JSG for post facto approval for repair carried out during 2014-15.

The local authority is suggested to obtain the same as soon as possible and produce to next audit.

Till production Rs 1,33,929.00 is held under objection.

14.9 - Post - facto approval of MVI wanting towards repair of Vehicle OSP 71-72

As per Para No 14-12 of Audit Report No-253584/AR/2016-17-Jharsuguda for the year 2015-16 it was noticed that a sum of Rs 1,33,842.00 was held under objection due to non- production of post-facto approval of MVI towards repair of Municipal Vehicles. (Ref. Rule 23 of Rules and Regulations for control and use of vehicles in different Govt.Officersof Finance Deptt. Govt.of Odisha) The details are as follows :-

Sl.No.	Regr.No of Vehicle	Type of Vehicle	Vr.No/Date	Expenditure amount	By Whom Spent
1.	OR -23-B-7168	Auto Tipper	46/15.04.2015	21000.00	Binod Kumar Nayak,Helper
2.	OR-23-6398	Tempo	219/09.06.2015	15566.00	Pankaj Kumar nayak,Helper
3.	OR -23-B-7168	Auto Tipper	757/09.11.2015	16000.00	Shiv Shankar Samal,V I/C
4.	OR-15-M-4430	Dead Body Carrier	1043/16.01.2016	22661.00	Willer Harpal,Driver
5.	OD-23-A-9725	JCB	1217/29.03.2016	8755.00	Dillip Kumar Patra,Driver
6.	OD-23-A-6776	Scorpio	1222/31.03.2016	7430.00	Md.Alli Sha,Driver
7.	OR-23-D-2838	Tractor	1224/31.03.2016	12240.00	Nirakar Sahu,Helper
8.	OR -23-C-8538	Tractor	1225/31.03.2016	13312.00	Tulasi Das Patra,V I/C
9.	OD-23-B-5591	Tractor	1226/31.03.2016	8387.00	Kailash patel,Driver
10.	OR-155-7099	Ladder-407	1228/31.03.2016	8491.00	Srikanta Pradhan,Driver

			Total	1,33,842.00	
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It was asked through objection statement to comply the following audit questions.

- 1- Whether Posto-facto approvals have been obtained from MVI,Jharsugud to regularize the expenditure?
- 2- If obtained the same may be produced to audit for verification .

In response to audit objection statement the local authority replied, A letter No 1237 dt.22.03.17 has been served upon MVI,JSG for post facto approval for repair carried out during 2015 -16

The local authority is suggested to obtain the same as soon as possible and produce to next audit.

Till production Rs 1,33,842.00 is held under objection.

14.10 - Prior/ Post - facto approval of MVI wanting towards repair of Vehicle OSP 73

On scrutiny of paid vouchers with reference to Accountant Cash Book (MF) for the year 2016-17 it was noticed that a total sum of Rs 1,29,602.00 has been spent towards repair and maintenance of different vehicles .The details are as follows:-

Sl.No.	Regdn.No of Vehicle	Type of Vehicle	Vr.No/Date	Expenditure Amount	By Whom Spent
1.	OR-23B-5591	Tractor	374/10.08.2016	18,105.00	Tulsidas Patra,Vehicle I/C
2.	OR-155-7099	Ladder 407	520/05.10.2016	14,579.00	-do-
3.	OR-15D-9787	Ambulance	570/1.11.2016	16,065.00	-do-
4.	OR-23-6776	Scorpio	684/14.12.2016	9,500.00	-do-
5.	OR-23D-2538	Tractor	726/23.12.2016	8,668.00	-do-
6.	OR-23C-8538	Tractor	727/23.12.2016	8,224.00	-do-
7.	OR-23-6398	Tempo	865/18.02.2017	7,298.00	-do-
8.	OR-15M-4430	Dead Body Carrier	956/14.03.2017	9,014.00	-do-
9.	OD-23A-9725	JCB	957/14.03.2017	38,149.00	-do-
			Total	1,29,602.00	

It was asked through objection statement to produce the Prior/ Post -facto approval of MVI before audit towards repair and maintenance of Vehicles.

In response to audit objection statement the local authority has produced prior approval of Rs 38,149.00 towards repair of JCB and for rest amount of Rs 91,453.00(1,29,602.00-38,149.00) the authority replied, A letter No 6037 dt.10.11.17 has been served upon MVI,JSG for post facto approval for repair carried out during 2016-17

The authority is suggested to obtain the same as soon as possible and produce to next audit.

Till production Rs 91453.00 is held under objection.

14.11 - Non-deposit of VAT collected through cost of Tender Papers OSP -74

On checking of BD Register with reference to Accountant Cash Book (MF) for the year2016-17 it was noticed that a total sum of Rs 8,82,375.00 has been collected towardscost of tender papers which includes 5% VAT. But the VAT amount of Rs 42,018.00 hasnot been deposited in Govt.Ex-chequer by 31.03.2017. The details are as follows :-

Sl.No	Month	Amount Collected	VAT amount due @5%
1.	5/16	23000.00	
2.	6/16	179140.00	
3.	7/16	136220.00	
4.	8/16	6000.00	
5.	9/16	127890.00	
6.	10/16	212130.00	

7.	12/16	147200.00	
8.	3/17	50795.00	
		Total	8,82,375.00
			42,108.00

It was asked through audit objection statement, whether the VAT amount of Rs 42,108.00 has been deposited after 31.03.2017

In response to audit objection statement the local authority replied, the amount of Rs 42108.00 has been deposited Vide Vr No 754 dt 07.12.2017.

14.12 - Non-transfer of matching contribution under R.D.Grant OSP -75

On checking of the Road Development Cash Book with ref to GIA Register it was noticed that during the year under audit Govt.Grant of Rs 54,66,000.00 has been received towards Road Development. As per guideline of this Scheme Municipal matching share i.e. 1/9th of total grant received i.e. Rs 6,07,333.00 (54,66,000.00/9) need to be transferred and deposited with the account of this Scheme. But the said amount has not been transferred and deposited by 31.03.2017.

It was asked through objection statement to comply the following audit questions.

- 1-Why the matching share not transferred and deposited?
- 2-Whether the said amount has been transferred after 31.03.2017?

In response to audit objection statement the local authority replied, the amount of matching contribution will be transferred on receipt of own fund. But in response to issue of DAR the EO transferred Rs 6,07,333/- from municipal fund vide voucher no-806/dt. 29.12.2017 .The same is credited into SB A/C no-02350110002311 of Uco bank, Brajrajnagar which is verified during exit conference. Hence para is dropped.

14.13 - Inadmissible payment of off-day allowance to NMR/DLR Employees OSP 84-85

On verification of the Accountant Cash Book with ref.to pay Acquaintance roll NMR/ DLR employees for the year 2016-17 it was noticed that Vide Vr. No.79/03.05.2016 Rs 15,120.00 has been paid to the following NMR/DLR employees towards off-day allowance onGovt. Holidays. As per Govt. guideline only permanent staff is entitled to get off-day allowance on the following holidays.

- 1-Republic day
- 2-Holi
- 3-Rathayatra
- 4-Independenceday
- 5- Gandhi Jayanti
- 6-Durga Puja
- 7-Diwali

The details of such payment are as follows:-

Vr.No - 79/03.05.2016 of Accountant Cash Book (ARP -149 for the year 2015-16)

Sl.No.	Name & Designation of the NMR/DLR employee	No of days allowed	@ Per day	Total amount paid
1.	Sri Sarat Sahu,ATS	7 days	200/-	1400.00
2.	Sri Ramani Ranjan Bhoi,TS	7 days	240/-	1680.00
3.	Sri Bhaskar Das,Peon	7 days	200/-	1400.00
4.	Sri Basanta Singh,Driver	7 days	240/-	1680.00
5.	Sri Pankaj Naik,Helper	7 days	220/-	1540.00
6.	Sri Krushna Ch.Sahu,Helper	7 days	200/-	1400.00
7.	Sri Pancham Bhainsa,Peon	7 days	200/-	1400.00

8.	Sri Jogindra Goud,Helper	7 days	220/	1540.00
9.	Naba Kishore Pradhan,Pump Driver	7 days	220/	1540.00
10.	Sri Chandra Puran Das,Pump Driver	7 days	220/	1540.00
		Total		15,120.00

It was asked through objection statement to comply the following audit questions.

- 1- Why off-day allowance has been allowed NMR/DLR employees ?
- 2- Whether any guideline/instructions has been received from Govt.to pay off-day allowance to NMR/DLR employees?
- 3- If available the same may be produced to audit for reference .
- 4- Failing which steps need be taken to recover the amount from NMR/DLR employees.

In response to objection statement the local authority replied, the amount will be recovered from sums/salaries payable to NMR employees and will be produced before audit.

But in response to issue of DAR the EO recovered Rs 15120.00 from the DLRs out of their wages for January 2017 & February 2017 which is verified during exit conference as follows.

Sl. No.	Month	Amount recovered	Particulars of recovery
1	January 2017	7,630.00	Vr No-867/02.02.2018
2	February 2017	7,490.00	Vr No-905/08.03.2018
	Total	15,120.00	

Hence para is dropped

14.14 - Less realization of licence fee from Municipal Quarters OSP 86-87

The Quarter allotment file/rent realization register has not been produced to audit for verification. On scrutiny of the Pay acquaintance rolls for the year 2016-17 it was noticed that Municipal Quarters have been allotted in favour of the following employees. But less licence fee has been realized from their salary. As the employees getting their salary at par the salary of State Govt. employees. So licence fee need be realized according to their pay range in absence of plinth area/type of quarter as per O.M. No- 6773/F Date 01.11.2008.The details are as follows:-

Sl.No.	Name & designation of the employee	Basic pay	Rent due (per month)	Period	Total Rent Due	Rent realized per month	Total Rent realized	Less Realized
1.	Sri Suramani Guru,ME	20880/-	290/-	3/16 to 2/17 = 12 Months	3480.00	20/-	240.00	3240.00
2.	Sri Pramod Ku.Patel,JE	16630/-	290/-	3/16 to 2/17 = 12 Months	3480.00	20/-	240.00	3240.00
3.	Sri Niranjana Sahu,Homo Astd.	8570/-	200/-	3/16 to 2/17 = 12 Months	2400.00	140/-	1680.00	720.00
4.	Sri Lingaraj Bhoi,Peon	8370/-	70/-	3/16 to 2/17 = 12 Months	840.00	13/-	156.00	684.00
5.	Sri Satyabadi Pradhan,Amin	9300/-	200/-	3/16 to 2/17 = 12 Months	2400.00	13/-	156.00	2244.00
6.	Sri Bholeswar Naik,TS	8760/-	200/-	3/16 to 2/17 = 12 Months	2400.00	13/-	156.00	2244.00
7.	Md.Ali Sha,Driver	10620/-	200/-	3/16 to 2/17 = 12 Months	2400.00	13/	156.00	2244.00
8.	Sri Saroj Ku.Purohit,ATS	8370/-	200/-	3/16 to 2/17 = 12 Months	2400.00	13/	156.00	2244.00
9.	Sri Rudra Pratap Naik,Driver	10240/-	200/-	3/16 to 2/17 = 12 Months	2400.00	13/	156.00	2244.00
10.	Sri Pramod Ku.Naik,ATS	8370/-	200/-	3/16 to 12/16 = 10 Months	2400.00	13/	130.00	1870.00
				Total	24200.00		3228.00	20974.00

It was asked through objection statement to produce records and registers before audit for verification.

- 1- Quarter allotment file/Rent realization register.

2- Plinth area /type of each Quarter to ascertain the licence fee. Failing which steps need be taken to recover rent from the occupants at the above rate.

In response to objection statement the local authority replied, the amount as shown less realized will be collected from concerned employees and will be intimated to audit.

As replied, steps need be taken to recover the amount from the occupants of the quarters and compliance reported to audit.

But in response to issue of DAR the EO recovered Rs 20,974.00 from the Dos out of their salary for January 2017 which is verified during exit conference as follows.

Sl.No.	Name & designation of the employee	Amount recovered	MR/VR no/Date	Remarks
1.	Sri Suramani Guru,ME	3240.00	VR No-138/02.02.2018	
2.	Sri Pramod Ku.Patel,JE	3240.00	VR No-138/02.02.2018	
3.	Sri Niranjan Sahu,Homo Astdt.	720.00	VR No-142/02.02.2018	
4.	Sri Lingaraj Bhoi,Peon	684.00	VR No-945/27.03.2018	
5.	Sri Satyabadi Pradhan,Amin	2244.00	VR No-141/02.02.2018	
6.	Sri Bholeswar Naik,TS	2244.00	VR No-125/27.01.2018	
7.	Md.Ali Sha,Driver	2244.00	MR No-70530/02.02.2018	
8.	Sri Saroj Ku.Purohit,ATS	2244.00	VR No-141/02.02.2018	
9.	Sri Rudra Pratap Naik,Driver	2244.00	VR No-139/02.02.2018	
10.	Sri Pramod Ku.Naik,ATS	1870.00	VR No-141/02.02.2018	
		20974.00		

Hence para is dropped

14.15 - Inadmissible payment made to Homeopathy Assistants OSP 89-90

The Homeopathy Dispensary at Guwalapada has been closed since long. But on scrutiny of the General Pay acquaintance rolls it was noticed that the following Homeopathy Assistants have been paid salary during the year under audit which is irregular and inadmissible. The details are as follows:-

1- Sri Jayanta Kumar Patel

Month	Basic Pay	Grade Pay	D.A.	HRA	Pension Contribution	Total	Total Period	Total Payment
March 2016 to May 2016	8580.00	1750.00	12293.00	1033.00	670.00	24326.00	3 Months	72978.00
June 2016 to October 2016	8580.00	1750.00	12913.00	1033.00	670.00	24946.00	5 Month	124730.00
Nov. 2016 to December 2016	8890.00	1750.00	13300.00	1064.00	670.00	25674.00	2 Months	51348.00
January 2017 to February 2017	8890.00	1750.00	14045.00	1064.00	670.00	26419.00	2 Months	52838.00
							Total	301894.00

2- Sri Sanjib Patel

Month	Basic Pay	Grade Pay	D.A.	HRA	Pension Contribution	Total	Total Period	Total Payment
March 2016 to May 2016	8580.00	1750.00	12293.00	1033.00	670.00	24326.00	3 Months	72978.00
June 2016 to October 2016	8580.00	1750.00	12913.00	1033.00	670.00	24946.00	5 Month	124730.00
Nov. 2016 to December 2016	8890.00	1750.00	13300.00	1064.00	670.00	25674.00	2 Months	51348.00
January 2017 to February 2017	8890.00	1750.00	14045.00	1064.00	670.00	26419.00	2 Months	52838.00
							Total	301894.00

3- Sri Niranjan Sahu

Month	Basic Pay	Grade Pay	D.A.	HRA	Pension Contribution	Total	Total Period	Total Payment
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March 2016 to May 2016	8570.00	1750.00	12281.00	0.00	670.00	23271.00	3 Months	69813.00
June 2016 to October 2016	8570.00	1750.00	12900.00	0.00	670.00	23890.00	5 Month	119450.00
Nov. 2016 to December 2016	8880.00	1750.00	13288.00	0.00	670.00	24588.00	2 Months	49176.00
January 2017 to February 2017	8880.00	1750.00	14032.00	0.00	670.00	25332.00	2 Months	50664.00
							Total	289103.00
							G.Total	892891.00

It was asked through objection statement to comply the following audit questions.

- 1- As the dispensary has been closed why the salary has been paid to the Homeopathy Assistants ?
- 2 – Why they said payment will not be treated as irregular and in admissible ?
- 3 - What is their present duty?

In response to audit objection statement the local authority replied, The Homeopathy dispensary has been closed. The Homeopathy Assistants are being engaged in vacant approved post and working in the office as per work exigency for smooth management of office work and greater public interest. Hence the para may be considered and dropped.

Further in response to issue of DAR the EO submitted a compliance report & replied that The Homeopathy Assistants are being engaged in the office in the sanctioned vacant post by the H&UD Dept, BBSR as per work exigency for smooth management of office work and greater public interest. Hence para may be dropped.

However the local authority is suggested to obtained approval of Govt. in H& UD Deptt. to continue the employees in sanctioned vacant post.

Till approval obtained salary paid in this regard of Rs 8,92,891.00 is held under objection.

14.16 - Payment of Salary to Work Charge,DLR/NMR Employees OSP -22

No arrear salary of 6th pay under ORSP 2008 has been paid to work charge employees,DLR/NMR employees with effect from 01.01.2006 as replied by the EO. Further no TI has been paid to the employees who is/are appointed under rehabilitation assistance scheme.

14.17 - Payment of Medical Allowance to Municipal Staff OSP- 22

No medical allowance has been paid to the Municipal staff during the year 2016-17 as replied by the E.O. The reply was verified and found correct.

14.18 - Engagement of CLRs/DLRs/NMRs appointed after 19.05.1997 with out approval

As per provision contained in Section - 73(1) of Odisha Municipal Act.1950,every municipality may engage a person with the previous sanction of the State Government. Further , as per provisions of Section 73 (2) of the Act the Municipality may ,in the case of emergency, make provisions for temporary employment of employees for a period not exceeding 44 days.

Section 73 - A(2) stipulates that the pay and allowances paid to the person whose appointment is in contravention of the provisions of this Act shall be deemed to be an illegal payment and a loss to the Municipality and the same shall be recoverable by surcharging it under the Odisha Local Fund Audit Act,1948 against authority who makes such appointment.

The local authority asked through objection statement to furnish the list (if any) towards appointment of CLRs/DLRs/NMRs after 19.5.1997

without Govt. approval in the following format

Sl.No.	Name of the CLRs/DLRs/NMRs	Date of Appointment	Monthly Remuneration	Total	Remarks
1	2	3	4	5	6

In response to audit objection statement the local authority replied, No engagement of NMRs was done after 19.05.1997.

14.19 - Information on ULB Employees for the year 2016-17

Objection statement was issued to the local authority to furnish the detailed information on ULB Employees for the year 2016-17 in the following format.

In response to objection statement the authority furnished the information as follows:-

Sl.No	Name of the Post	Full name of the incumbent	Period of incumbency during the year	GPF A/C No	Phone No	Station to which transferred incase of transfer
1.	EO	Sri Dillip Kumar Patel	01.04.2016 to 31.03.2017	6806000100032990	9438713768	
2.	ME	Sri Suryamani Guru	01.04.2016 to 31.03.2017	2350110037034	9437175659	
3.	JE	Sri Pramod Kumar Patel	01.04.2016 to 31.03.2017	31447701327	9437457557	
4.	JE	Smt.Jharana Khamari	01.04.2016 to 31.03.2017	35210489649	8895324180	
5.	Accountant	Sri Bimal Kumar Karik	01.04.2016 to 31.03.2017	352098666999	9938572064	
6.	MIS	Sri Pradeep Singh	01.04.2016 to 31.03.2017	35210469543	8658871180	
7.	Steno	Sri Santosh Ku.Purohit	01.04.2016 to 31.03.2017	2350110019702	9937466701	
8.	CO	Sri Nalini Kanta Behera	01.04.2016 to 31.03.2017	-	9938439903	
9.	CO	Smt.Basanti Pradhan	01.04.2016 to 31.03.2017	35210490687	8895395151	
10.	CO	Smt. Sabita Panda	01.04.2016 to 31.03.2017	35210486897	7894286584	
11.	CO	Miss Jayanti Naik	01.04.2016 to 31.03.2017	35210488465	9658910878	
12.	CO	Miss Aliva Tandi	01.04.2016 to 31.03.2017	35210485861	9937781822	
13.	Sr.Asst.	Smt.Kadamini Jena	01.04.2016 to 08.07.2016	31451259857	9556720473	Pipili NAC,Dist -Puri
14.	Jr.Asst.	Sri Krushna Ch.Sahu	01.04.2016 to 31.03.2017	-	9861099156	
15.	Jr.Asst.	Sri Durga Madhaba Pattanaik	01.04.2016 to 31.03.2017	-	8895095820	
16.	Jr.Asst.	Miss Dharitri Sahu	01.04.2016 to 31.03.2017	-	8280160633	
17.	GTS	Sri Tulsidas Patra	01.04.2016 to 31.03.2017	31610392958	9937108928	
18.	TS	Sri Taranisen Debta	01.04.2016 to 31.03.2017	2350110019788	9937554900	
19.	TS	Sri Somanath Badhai	01.04.2016 to 31.03.2017	31456158424	9178788836	
20.	TS	Sri Biswanath Gorai	01.04.2016 to 31.03.2017	31451261174	99377728207	
21.	TS	Sri Sunil Ch.Patel	01.04.2016 to 31.03.2017	31617158208	9556257502	
22.	TS	Sri Bansidhar Patel	01.04.2016 to 31.03.2017	31451260817	9692928471	
23.	TS	Sri Durga Prasad Bhoi	01.04.2016 to 31.03.2017	31451238190	7504035280	
24.	TS	Sri Bhimsen Dixit	01.04.2016 to 31.03.2017	35210463824	9178690128	
25.	TS	Sri Shiv Shankar Samal	01.04.2016 to 31.03.2017	35210461066	9777770728	
26.	ATS	Sri Pradeep Kumar Pujari	01.04.2016 to 31.03.2017	2350110019672	9861827897	
27.	ATS	Sri Bichitra Kumbhar	01.04.2016 to 31.03.2017	2350110019795	-	
28.	ATS	Bhagban Dash	01.04.2016 to 31.03.2017	2350110018590	9937028836	
29.	ATS	Sri Gopal Chandra Dash	01.04.2016 to 31.03.2017	31548018914	7894573147	
30.	ATS	Sri Nirmal Kumar Patel	01.04.2016 to 31.03.2017	31447705388	9861546099	
31.	ATS	Sri Bhabani Shankar Patel	01.04.2016 to 31.03.2017	31447700899	9937424510	
32.	ATS	Sri Pramod Kumar Naik	01.04.2016 to 31.03.2017	31451228625	9938433722	
33.	ATS	Sri Kutartha Jena	01.04.2016 to 31.03.2017	31607822503	7894533842	
34.	ATS	Sri Nabin Ku.Patjoshi	01.04.2016 to 31.03.2017	31609244459	-	
35.	ATS	Sri Santosh Ku.Panda	01.04.2016 to 31.03.2017	31451224960	9853556833	
36.	ATS	Sri Kishore Ch.Bhue	01.04.2016 to 31.03.2017	31447869085	9556830424	
37.	ATS	Sri Saroj Ku.Purohit	01.04.2016 to 31.03.2017	31451207207	9777371957	
38.	ATS	Sri Laba Ku.Ghasi	01.04.2016 to 31.03.2017	31447705672	9777018629	
39.	Homeo Asst.	Sri Jayant Kumar Patel	01.04.2016 to 31.03.2017	31447704146	9937987676	
40.	Homeo Asst.	Sri Sanjib Kumar Patel	01.04.2016 to 31.03.2017	31447705015	9861421412	
41.	Homeo Asst.	Sri Niranjana Sahu	01.04.2016 to 31.03.2017	31451237232	9861910944	
42.	Amin	Sri Satyabadi Pradhan	01.04.2016 to 31.03.2017	31451238757	9861206792	

43.	Driver	Sri Kamraju Maharana	01.04.2016 to 31.03.2017	2350110018750	9938631550	
44.	Driver	Sri Srikanta Pradhan	01.04.2016 to 31.03.2017	2350110048245	9777072923	
45.	Driver	Mahammed Ali Shah	01.04.2016 to 31.03.2017	31451227961	99370226121	
46.	Driver	Sri Rudra Prasad Naik	01.04.2016 to 31.03.2017	31447873206	9938173254	
47.	Driver	Sri Kailas Ch.Patel	01.04.2016 to 31.03.2017	31447308290	9937334752	
48.	Driver	Sri Willer Harpal	01.04.2016 to 31.03.2017	31447306939	9124875098	
49.	Driver	Sri Ujagar Bhoi	01.04.2016 to 31.03.2017	31456142684	-	
50.	Conductor	Sri Khyamashila Bag	01.04.2016 to 31.03.2017	31451227382	98611827911	
51.	Conductor	Sri Soubhagya Naik	01.04.2016 to 31.03.2017	31447703845	9853533287	
52.	Conductor	Sri Prafulla Ku.Pattanaik	01.04.2016 to 31.03.2017	2350110018576	9938915449	
53.	Light Checker	Sri Dharanidhar Pradhan	01.04.2016 to 31.03.2017	31451260501	9861944268	

PARA: 15 AUDIT ON WORKS

15.1 - Position of Works Case records

The Position of Works Case Records for the Year 2016-17 is furnished below:-

Particulars	No of Works Case Records	Amount Involved	Remarks (Reason for non-verification)
Total No. of Works Case Records due for verification	145	7,34,60,291.00	-
Works Case Records verified by audit	145	7,34,60,291.00	-
Balance Works Case Records that could not be verified by audit	Nil	Nil	-

15.2 - Excess payment made due to non-realization the cost of royalty POM - 26-27

Name of the work – Imp. of Road from Rawalini House to Hanuman Mandir Road, W. No- 9

H/A – Road Dev. C/R No – 71/16-17 E.C.- 4,00,000.00 Vr.No - 1/16.04.2016

MB No - 428 Page No – 188 to 191

Name of the Contractor - Sri Rakesh Ku.Rungta

Name of the JE - Smt.Jharana Khamari

On scrutiny of the above work bill with ref.to connected MB it was noticed that 61.04.cum of earth work has been excavated in hard soil and transported from work site by mechanical means @232.37 per cum. The rate allowed for the item is including the cost of royalty@ Rs27.44 per cum. But the cost of royalty has not been realized from the contractor at the time of payment. Thus there occurred excess payment of Rs1675.00 as calculated below :-

Rate allowed for 1 cum (Data for 100 cum)

1- Man Mulia -21.50 Nos @200/ No = 4300.00

2- Women Mulia -21.50 Nos @200/ No = 4300.00

3- OHC & Contractors'Profit 15% = 1290.00

Total = 9890.00

Rate for 1 cum of earth – 9890.00/100 = 98.90

Transportation of Earth

1- Earth work 1 cum	= 98.90
2- Transportation of earth 1 cum	=156.40
3-Deduct loading charges 2/3 rate is considered of Rs 79.00 per cum	= (-) 52.67
4 – Add Cost of royalty of earth	<u>= 27.44</u>
Total	= 230.07
5- Add Cess 1%	<u>= 2.30</u>
G.Total	= 232.37

Earth transported - 61.04 Cum

Royalty admissible for realization - 61.04X27.44 = 1675.00

Due to non –realization of the cost of royalty Rs 1675.00 has been paid in excess to the contractor which can not be admitted in audit.

It was asked through objection statement to comply the following audit questions.

- 1- Why the cost of royalty has not been realized from the contractor ?
- 2- Why the amount will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the person(s) who are responsible for such non- realization ?

In response to audit objection statement the local authority recovered Rs 1675.00 from Sri Rakesh Kumar Rungta, Contractor out of SD amount vide Road Development V.R.No - 40 dt.02.11.2017 and deposited the same with Tahasildar Jharsuguda vide V.R.No - 41 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.3 - Excess payment made due to non-realization the cost of royalty POM - 28-29

Name of the work - Repair of drain from Jyoti Club Chowk to Nuapada both side W. No-10 (Old)

H/A- BRGF . C/R No – 123/16-17

E.C.- 2,00,000.00 Vr.No – 32/07.10.2016

MB No - 425 Page No –126 to 133

Name of the Contractor - Sri Pramod Ku.Patel

Name of the JE - Sri Pramod Ku.Patel

On scrutiny of the above work bill with ref.to connected MB it was noticed that 43.89.cum of earth work has been excavated in hard soil and transported from work site by mechanical means @232.37 per cum. The rate allowed for the item is including the cost of royalty@27.44 per cum. But the cost of royalty has not been realized from the contractor at the time of payment. Thus there occurred excess payment of Rs1204.00 as calculated below :-

Earth transported by mechanical means - 43.89 cum

Royalty was to be 43.89 x 27.44 = 1204.00

Due to non -realization of the cost of royalty Rs 1204.00 has been paid in excess to the contractor which can not be admitted in audit.

The admissible rate of transporting earth has been furnished towards objection raised in work case record (Imp. of Road from Rawalini House to Hanuman Mandir Road, W. No- 9)

It was asked through objection statement to comply the following audit questions.

- 1- Why the cost of royalty has not been realized from the contractor ?
- 2- Why the amount will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the person(s) who are responsible for such non- realization ?

In response to audit objection statement the local authority recovered Rs 1204.00 from Sri Pramod Kumar Patel, Contractor out of SD amount vide BRGF V.R.No -14 dt.02.11.2017 and deposited the same with Tahasildar Jharsuguda vide V.R.No -15 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.4 - Excess payment made due to non-realization the cost of royalty POM - 30-31

Name of the work - Construction of Main Drain Back Side of Shiva Temple Lamtibahal Ward No - 12

H/A- 14th CFC . C/R No – 103/16-17

E.C.- 10,00,000.00 Vr.No – 162/27.12.2016

MB No - 429 Page No –137 to 141

Name of the Contractor - Sri Balabhadra Kisan

Name of the JE - Sri Pramod Ku.Patel

On scrutiny of the above work bill with ref.to connected MB it was noticed that 1383.25 cum of earth work has been excavated in hard soil and transported to work site by mechanical means @232.37 per cum. The rate allowed for the item is including the cost of royalty@27.44 per cum. But the cost of royalty has not been realized from the contractor at the time of payment. Thus there occurred excess payment of Rs37956.00 as calculated below :-

Earth transported by mechanical means - 1383.25 cum

Royalty was to be $1383.25 \times 27.44 = 37956.00$

Due to non -realization of the cost of royalty Rs 37956.00 has been paid in

excess to the contractor which can not be admitted in audit. (The admissible rate of transportation of earth has been furnished towards objection raised in work case record (Imp. of Road from Rawalini House to Hanuman Mandir Road, W. No- 9)

It was asked through objection statement to comply the following audit questions.

- 1- Why the cost of royalty has not been realized from the contractor ?
- 2- Why the amount will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the person(s) who are responsible for such non- realization ?

In response to audit objection statement the local authority recovered Rs 37956.00 from Sri Balabhadra Kisan, Contractor out of SD amount vide 14thCFC V.R.No -196 dt.02.11.2017 and deposited the same with Tahasildar Jharsuguda vide V.R.No -200 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.5 - Excess payment made due to non-realization the cost of royalty POM - 32-33

Name of the work - Construction of C.C.Road and Drain of Galli Road Ward No - 09

H/A- Roads & Bridges. C/R No – 188/16-17

E.C.- 9,00,000.00 Vr.No – 41/24.12.2016 & 47 / 07.02.2017

MB No – 430 Page No –96 to 103 & 428 Page – 155 to 165

Name of the Contractor – Sri Pramod Ku.Patel

Name of the JE - Smt.Jharana Khamari

On scrutiny of the above work bill with ref.to connected MB it was noticed that 197.06 cum of earth work has been excavated in hard soil and transported from work site by mechanical means @232.37 per cum. The rate allowed for the item is including the cost of royalty@27.44 per cum. But the cost of royalty has not been realized from the contractor at the time of payment. Thus there occurred excess payment of Rs 5407.00 as calculated below :-

Earth transported by mechanical means - 197.06 cum

Royalty was to be $197.06 \times 27.44 = 5407.00$

Due to non -realization of the cost of royalty Rs 5407.00 has been paid in excess to the contractor which can not be admitted in audit.

The admissible rate of transportation of earth has been furnished towards objection raised in work case record (Imp. of Road from Rawalini House to Hanuman Mandir Road, W. No- 9)

It was asked through objection statement to comply the following audit questions.

- 1- Why the cost of royalty has not been realized from the contractor ?
- 2- Why the amount will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the person(s) who are responsible for such non- realization ?

In response to audit objection statement the local authority recovered Rs 5407.00 from Sri Pramod Kumar Patel, Contractor out of SD amount vide (R&B) V.R.No - 24 dt.02.11.2017 and deposited the same with Tahasildar Jharsuguda vide V.R.No - 25 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.6 - Excess payment made due to exhibit excess height towards Centering POM - 34-35

Name of the work - Construction of C.C.Road ,Main Road Telenpali Ward No - 18

H/A- Roads & Bridges. C/R No – 89/16-17

E.C.- 7,00,000.00 Vr.No – 26/12.09.2016

MB No – 427 Page No – 108 o 114

Name of the Contractor – Sri Sushil Ku. Panda

Name of the JE - Sri Pramod Ku.Patel

On scrutiny of the above work bill with ref.to connected MB it was noticed that provision was made in the approved estimate to provide Centering and Shuttering with a height of 4". But in MB measurement of Centering and Shuttering has exhibited with a height of 8". So 4" has been shown in excess than the approved estimated provision.Thus there occurred excess payment as calculated below :-

Particulars	As per Measurement	As per Provision	Excess
Centering & Shuttering	$1 \times 514'0'' \times 0'8'' = 342.32 \text{ sft.}$	$1 \times 514'0'' \times 0'4'' = 171.16 \text{ sft.}$	171.16 sft. or 15.90 Sqm

Excess paid - $15.90 \times 100.96 = 1605.00$

Excess payment of Rs 1605.00 cannot be admitted in audit.

It was asked through objection statement to comply the following audit questions.

1- Why excess height shown than the approved estimated provision ?

In response to audit objection statement the local authority recovered Rs 1675.00 from Sri Susil Kumar Panda, Contractor out of SD amount vide (R&B) V.R.No - 22 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.7 - - Excess payment made due to less deduction the amount of 1st R/A Bill POM - 36-37

Name of the work - Construction of C.C.Road , from Thakurpada to Ram Rakshyapada Bridge Road Nallah side (Retaining Wall) Telenpali

H/A- Roads & Bridges. C/R No – 31/16-17

E.C.- 8,00,000.00 Vr.No - 62/21.03.2016 Rs 394250/- Vr.No - 31/ 06.10.2016 Rs 326898/-

MB No – 430 Page No – 1 to 11

Name of the Contractor – Sri Pramod Ku.Patel

Name of the JE - Smt.Jharana Khamari

On scrutiny of the above work bill with ref.to connected MB it was noticed that total bill has been prepared for Rs 721148.00. So after deducting the amount paid in 1st R/A bill of Rs 394250.00 the contractor was to be paid Rs 326898.00 (721148.00 –394250.00). But he has been paid Rs 331314.00 which is in excess of Rs 4416.00 (331314.00-326898.00) than the amount admissible. So excess amount paid to the contractor than the admissible cannot be admitted in audit.

It was asked through objection statement to comply the following audit questions.

1- Why the amount will not be treated as excess payment ?

2- Why the amount will not be recovered from the person(s) who are responsible for such less deduction ?

In response to audit objection statement the local authority recovered Rs 4416.00 from Sri Pramod Kumar Patel, Contractor out of SD amount vide (R&B) V.R.No - 23 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.8 - Excess payment made due to allow excess rate of 4.7 mm Chips POM - 38-39

Name of the work - Repairing of Roof at Orient Colony Hindi Pry School

H/A – Special Problem Fund C/R No – 138/16-17

E.C.- 1,00,000.00 Vr.No - 17/30.08.2016

MB No – 422 Page No – 192 to 199

Name of the Contractor – Sri Raju Yadav

Name of the JE - Smt.Jharana Khamari

On scrutiny of the above work bill with ref.to connected MB it was noticed that 4cm thick grading concrete (1:2:4) has been executed for 168.38 sqm @400.57 per sqm. The rate allowed in the bill is in excess of Rs 8.55 per sqm than the admissible rate of Rs 392.02.Thus there occurred excess payment of Rs 1440.00 as calculated below :-

Analysis of rate for 1 Sqm

Sl.No	Particulars	Rate Allowed			Rate Admissible		
		Quantity	Rate	Amount	Quantity	Rate	Amount
I	Material						
1	12mm size cbhg chips	0.0180 cum	1160/-	21.02	0.0180 cum	1160/-	21.02
2	4.7 mm size cbhg chips	0.0180 cum	1211.20	21.80	0.0180 cum	742/-	13.35
3	Screen Sand	0.0180 cum	55/-	0.99	0.0180 cum	55/-	0.99
4	Cement	0.1287 Qtl	633.40	81.52	0.1287 Qtl	633.40	81.52
II	Labour						
1	Mason Special	0.165 No	260/-No	42.90	0.165 No	260/-No	42.90
2	Man Mulia	1.008 No	200/-No	201.60	1.008 No	200/-No	201.60
III	Lead & Royalty						
1	12mm size cbhg chips	0.0180 cum	568.04	10.23	0.0180 cum	568.04	10.23
2	4.7 mm size cbhg chips	0.0180 cum	568.04	10.23	0.0180 cum	568.04	10.23
3	Screen Sand for mortar	0.0180 cum	229.84	4.14	0.0180 cum	229.84	4.14
4	Cement	0.1287 Qtl	16.90	2.18	0.1287 Qtl	16.90	2.18
	Total			396.61			388.14
	Add Cess 1%			3.96			3.88
	G. Total			400.57			392.02

Rate allowed for 1 sqm - 400.57

Rate admissible for 1 sqm -392.02

Excess - 8.55

Excess paid - 168.38 x 8.55 = 1440.00

It was asked through objection statement to comply the following audit questions.

- 1- Why the amount will not be treated as excess payment ?
- 2- Why the amount will not be recovered from the person(s) who are responsible for such less deduction ?

In response to audit objection statement the local authority recovered Rs 1440.00 from Sri Raju Yadav,Contractor out of SD amount vide (SPF) V.R.No -59 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.9 - Excess payment made due to allow excess rate POM - 40-42

Name of the work - Constn. of Rest Shed for Pilgrims at Ram Chandi Mandir Brajrajnagar

H/A -WODC C/R No - 185/16-17

E.C.- 15,00,000.00 Vr.No - 53/30.01.2017

MB No - 431 Page No - 66 to 80

Name of the Contractor - Smt.Sumitra Agrawal

Name of the JE - Sri Pramod Ku.Patel

On scrutiny of the above work bill with ref.to connected MB it was noticed that RCC M25 with 20mm & down grade cbhg chips for 1st floor

has shown executed for 45.30 cum @6207.08 per cum. The rate allowed of this item is in excess of Rs700.12 per cum than the admissible rate of Rs 5506.96 per cum.

Thus there occurred excess payment as calculated below :-

Analysis of rate for 1 cum (Data for 15 Cum)

Sl.No	Particulars	Rate Allowed		
		Quantity	Rate	Amount
I	Material			
1	20mm size cbhg chips	8.10 cum	1139/-	9225.90
2	10 mm size cbhg chips	5.40 cum	1215/-	6561.00
3	Screen Sand	6.75 cum	55/-	371.25
4	Cement	60.50 Qtl	633.40	38320.70
II	Labour			
1	Mason 2 nd Cl	1.50 No	240/-No	360.00
2	Mate	0.86 No	220/-	189.20
2	Man Mulia	20 No	200/-No	4000.00
111	Mechinery			
1	Concrete Mixture	6 Hrs	177/- Hr.	1062.00
2	Generator	6Hrs	240/-Hr.	1440.00
IV	OHC & Cont,Profit 15%			9229.50
V	Lead & Royalty			
1	20mm size cbhg chips	8.10 cum	568.04	4601.12
2	10mm size cbhg chips	5.40 cum	568.04	3067.42
3	Screen Sand	6.75 cum	229.84	1551.42
4	Cement	60.50Qtl	16.90	1022.45
	Total			81001.96
VI	For 1 st Floor Labour only	15% of GF		682.38
	OHC & Cont,Profit	15% of 682.38		102.35
	Add Cess 1%			817.86
	G. Total			82604.55
	Rate for 1Cum	82604.55/15		5506.97

Rate allowed for 1 cum - 6207.08

Rate admissible for 1 cum - 5506.97

Excess - 700.11

Excess paid = 45.30 x 700.11 = 31715.00

Less excess work done = 9238.00

Actual excess payment = 22477.00

It was asked through objection statement to comply the following audit questions.

- 1- Why rate allowed than the admissible rate ?
- 2- Who is/are responsible for such excess payment ?
- 3- Why the amount will not be recovered from the persons who are responsible for such excess payment ?

In response to audit objection statement the local authority recovered Rs 22477.00 from Smt. Sumitra Agrawal, Contractor out of SD amount vide (WODC) V.R.No - 58 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.10 - Excess payment made due to non-realization the cost of royalty POM - 43 - 44

Name of the work – Completion of Approach Road of Tunnel Bridge Kalyan Mandap Side, W.No- 9

H/A – 14th CFC C/R No – 191/16-17

E.C.- 7,00,000.00 Vr.No -141/1.11.2016

MB No - 428 Page No – 110 to 118

Name of the Contractor - Sri Rakesh Ku.Rungta

Name of the JE - Smt.Jharana Khamari

On scrutiny of the above work bill with ref.to connected MB it was noticed that 320 cum of earth work has been excavated in slusy soil and transported to work site by mechanical means @232.37 per cum. The rate allowed for the item is including the cost of royalty@27.44 per cum. But the cost of royalty has not been realized fromthe contractor at the time of payment. Thus there occurred excess payment of Rs 8781.00 as calculated below :-

Rate allowed for 1 cum (Data for 100 cum)

1- Man Mulia	-21 Nos @200/ No = 4200.00
2- Women Mulia	-23 Nos @200/ No = 4600.00
3- OHC & Contractors'Profit 15%	<u>= 1320.00</u>
	Total = 10120.00

Rate for 1 cum of earth – 10120.00/100 =101.20

Transportation of Earth

1- Earth work 1 cum	= 101.20
2- Transportation of earth 1 cum	=156.40
3-Deduct loading charges 2/3 rate is considered	
of Rs 79.00 per cum	= (-) 52.67
4 – Add Cost of royalty of earth	<u>= 27.44</u>
	Total = 232.37
5- Add Cess 1%	<u>= 2.32</u>
	G.Total = 234.69

Earth transported to site - 320 Cum

Royalty admissible - 320 X27.44 = 8781.00

Due to non –realization of the cost of royalty Rs 8781.00 has been paid in excess to the contractor which cannot be admitted in audit.

It was asked through objection statement to comply the following audit questions.

- 1- Why the cost of royalty has not been realized from the contractor ?
- 2- Why the amount will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the person(s) who are responsible for such non- realization ?

In response to audit objection statement the local authority recovered Rs 8781.00 from Sri Rakesh Kumar Rungta,Contractor out of SD amount vide 14th FC V.R.No -195 dt.02.11.2017 and deposited the same with Tahasildar Jharsuguda vide V.R.No -201 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.11 - Excess payment made due to non-realization the cost of royalty POM - 45 - 46

Name of the work - Constn.of Box Culvert at Kali Nagar Nallah in Ward No -3
H/A- 14th CFC C/R No – 55/16-17
E.C.- 5,00,000.00 Vr.No – 07/21.04.2016
MB No - 422 Page No – 65 to 74
Name of the Contractor – Smt. Shantilata Behera
Name of the JE – Smt.Jharana Khamari

On scrutiny of the above work bill with ref.to connected MB it was noticed that 132.76 cum of earth work has been excavated in hard soil and transported from work site by mechanical means @232.37 per cum. The rate allowed for the item is including the cost of royalty @27.44 per cum. But the cost of royalty has not been realized from the contractor at the time of payment. Thus there occurred excess payment of Rs 3643.00 as calculated below :-

Earth transported by mechanical means - 132.76 cum
Royalty was to be 132.76 x 27.44 = 3643.00

Due to non -realization of the cost of royalty Rs 3643.00 has been paid in excess to the contractor which cannot be admitted in audit

The admissible rate of transporting earth has been furnished towards objection raised in work case record (Imp.of Road from Rawalini House to Hanuman Mandir Road, Ward No- 9)

It was asked through objection statement to comply the following audit questions.

- 1- Why the cost of royalty has not been realized from the contractor ?
- 2- Why the amount will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the person(s) who are responsible for such non- realization ?

In response to audit objection statement the local authority recovered Rs 3643.00 from Smt. Shantilata Behera,Contractor out of SD amount vide 14th FC V.R.No - 198 dt.02.11.2017 and deposited the same with Tahasildar Jharsuguda vide V.R.No -199 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.12 - Excess payment made due to non-deduction of voids from moorum collection POM - 47 - 48

Name of the work - Constn. of Box Culvert at Chuakani Kisan pada Ward No -4
H/A- 14th CFC C/R No – 77/16-17
E.C.- 2,00,000.00 Vr.No – 184/16.01.2017
MB No - 429 Page No – 86 to 91
Name of the Contractor – Sri Naresh Ch.Gupta
Name of the JE – Sri Pramod Ku.Patel

On scrutiny of the above work bill with ref.to connected MB it was noticed that 117 cum of moorum has been collected and spread on the road surface @323.87 per cum. But voids @12.5% has not been deducted from collection. As the moorum has not been compacted and consolidated with PRR there is voids in spreading of the same. Due to non-deduction of voids a sum of Rs 4334.00 has been paid in excess as calculated below :-

Moorum collected = 117 cum

Voids to be deducted @12.5% i.e.117 x 12.5% = 14.62 cum

Excess paid = 14.62 x 323.87 = 4735.00

Less cost of royalty already deducted = 401.00

Actual excess payment = 4334.00

It was asked through objection statement to comply the following audit questions.

- 1- Why the voids has not been deducted from moorum collection?
- 2- Why the amount paid will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the person(s) who are responsible for such non- deduction ?

In response to audit objection statement the local authority recovered Rs 4334.00 from Sri Naresh Chandra Gupta,Contractor out of SD amount vide 14th FC V.R.No -197 dt. 02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para was dropped.

15.13 - Excess payment made in work POM - 49- 50

Name of the work - Constn. of Road from OPM Pani Tanki near B Line towards PWD Road Ward No-15

H/A- Municipal Fund C/R No – 188/16-17

E.C.- 10,00,000.00 Vr. No – 758/09.01.2017

MB No – 429 Page No – 142 to 148

Name of the Contractor – M/S Runguta Traders

Name of the JE – Sri Pramod Ku.Patel

On scrutiny of the above work bill with ref.to connected MB it was noticed that provision was made in the approved estimate to execute RCC M20 grade with 20mm size and down grade chips with a thickness of 0.23mtr.As against approved thickness of 0.23 mtr ,thickness of the work shown 0.30 mtr. So excess thickness shown beyond approved provision cannot beadmitted in audit . Thus there occurred excess payment of Rs 28214.00 as calculated below :-

Work shown executed	Quantity	Work to be executed as per provision	Quantity	Excess
Wall= 2 x 60.38 x 0.25 x 0.30	24.05 Cum	Wall= 2 x 160.38 x 0.25 x 0.23	18.45 cum	5.60 cum

Excess paid = 5.60 x 5032.59 = 28214.00

It was asked through objection statement to comply the following audit questions.

- 1- Why the work shown executed beyond approved provision ?
- 2- Why the amount paid will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the person(s) who are responsible for such non- deduction ?

In response to audit objection statement the local authority recovered Rs 28214.00 from Sri Rakesh Kumar Rungta,Contractor out of SD amount vide (Municipal Fund) V.R.No -686 dt.02.11.2017.

The amount so recovered was verified with reference to the Voucher and Cash Book and found correct .Hence the Para 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 2016-17 no 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 Achievement

Sl.No.	Name of the Scheme	O.B.as on 01.04.2016	Fund received during the year 2016-17	Total	Expenditure during the year 2016-17	Unspent balance at the end of the year i.e. as on 31.03.2017	% of achievement	No of Spill over projects from previous year	No of Projects plan for current year as per annual action plan	Total	No of projects completed during the year 2016-17	No of spill over projects to the next year	% of achievement
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Devolution Fund	14121380.00	26046000.00	40167380.00	31479416.00	8687964.00	78.37	5	45	50	27	23	54
2.	13 th /14 th FC	20966612.00	31206000.00	52172612.00	30353609.00	21819003.00	58.17	32	76	108	75	33	69.44
3.	Road Development	10690549.00	5466000.00	16156549.00	2284064.00	13872485.00	14.13	2	5	7	5	2	71.42
4.	Roads & Bridges	1148552.00	4359000.00	5507552.00	3404999.00	2102553.00	61.82	4	5	9	6	3	66.66
5.	IHSDP	-12634881.00	0.00	-12634881.00	0.00	-12634881.00	0	2	0	2	0	2	0
6.	BRGF	-8508914.00	0.00	-8508914.00	6031210.00	-14540124.00	100	3	10	13	6	7	46.15
7.	C.C.Road	9820982.00	0.00	9820982.00	0.00	9820982.00	0	2	0	2	0	2	0
8.	MV Tax	4196025.00	5937000.00	10133025.00	563025.00	9570000.00	5.55	4	7	11	3	8	27.27
9.	Dist Innovation Fund	114426.00	0.00	114426.00	0.00	114426.00	0	0	0	0	0	0	0
10.	Kitchen -cum-Store	625000.00	668000.00	1293000.00	443200.00	8498000.00	34.27	1	4	5	4	1	80
11.	MPLAD/MLALAD/WO DC etc.	1703.31	16146000.00	16147703.31	10313840.00	5833863.31	63.87	5	13	18	16	2	88.88
12.	Non-Residential Building	1982000.00	474000.00	2456000.00	728904.00	1727096.00	29.67	2	1	3	3	-	100

Total	42523434.31	90302000	132825434	85602267	54871367.31	-	62	166	228	145	83	-
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17.2 - Study of Scheme

MLALAD

1- Fund Position

The MLALDA Scheme was studied in detailed in course of audit. The fund position under MLALAD Scheme for the year 2016-17 is furnished below:-

Sl.No.	Particulars	Amount
1.	Opening Balance	1,09,112.00
2.	Grant received during the year	5,00,000.00
3.	Total	6,09,112.00
4.	Expenditure during the year 2016-17	6,05,727.00
5.	Balance	3,385.00

2 - Execution of Works

While checking the annual action plan it was found that no project has been approved during the year 2016-17. The projects which were approved prior to 2016-17 have been executed and paid during the year 2016-17. No tender has been called for to execute the works through registered contractors. The works have been executed on recommendation of the MLA, Brajrajnagar. One project has been executed departmentally. The details are as follows:-

Sl No.	Name of the Project	C/R No	EC	Vr No/Date	Amount paid	Name of the Executant	Status of the project
1.	Constn. of Mandap(on going) at Dungripada,Remja	531/11-12	3,00,000.00	30/30.09.13 22/26.10.16	2,52,400.00 47,598.00 2,99,998.00	Sri Susil Ku.Panda Sri P.K.Patel,JE	Completed
2.	Constn. of Mandap(on going) at Sastrinagar,Bhagatpada	593/12-13	80,000.00	21/24.07.13 15/01.07.16	72,475.00 7,525.00 80,000.00	Sri P.K.Patel,JE	-do-
3.	Constn .of Mandap(on going) at Telenpali,Khanpada	434/12-13	2,00,000.00	39/18.07.14 02/19.04.16	1,68,721.00 31,279.00 2,00,000.00	Sri Ranjit Ku.Dash	-do-
4.	Concrete of Front side of GEL Church Ward No -9	241/13-14	50,000.00	28/08.11.16	50000.00	Sri Pramod Ku. Patel	-do-
5.	Constn .of Bathing Ghat at IB RiverWard No -18	378/14-15	5,00,000.00	24/13.08.15 16/19.07.16	3,30,675.00 1,69,325.00 5,00,000.00	Sri Sushil Ku.Das	-do-
6.	Constn .of Community Centre near Metakani Temple ,Ward No - 8	127/15-16	1,50,000.00	18/03.09.16 51/07.01.17	63,641.00 86,359.00 1,50,000.00	Sri Harishankar Mahananda	-do-
7.	Constn .of drain at Mahendra Gali,Gwalapada Ward No -11	128/15-16	1,50,000.00	29/28.11.16	1,50,000.00	Sri Raju Yadav	-do-

ABSTRACT

Payment made prior to 2016-17 - 8,24,271.00

Payment made during the year 2016-17 - 6,05,727.00

Total - 14,29,998.00

It would be seen from the above financial position that there is sufficient fund under this scheme. The local authority is suggested to invite proposals from the Hon'ble MLA for execution of developmental projects in the interest of public service.

3- Submission of UC

On checking of the UC file it was noticed that UC to the tune of Rs 6,05,727.00 has been submitted to proper quarter under this Scheme as per expenditure. The details are as follows:-

Sl.No.	Letter No/Date	To whom Submitted	Amount of UC	Year
1.	2412/27.06.2016	DPMU,Jharsuguda	31,279.00	2012-13
2.	3161/19.07.2016	-do-	1,69,325.00	2014-15
3.	-do-	-do-	7,525.00	2012-13
4.	4158/24.10.2016	PD DRDA,Jharsuguda	63,641.00	2015-16
4.	4211/27.10.2016	DPMU,Jharsuguda	47,598.00	2011-12
5.	4661/16.11.2016	-do-	50,000.00	2013-14
6.	26.12.2016	PD DRDA,Jharsuguda	1,50,000.00	2015-16
7.	1411/31.03.2017	-do-	86,359.00	2015-16
			Total	6,05,727.00

PARA: 18 MISCELLANEOUS

18.1 - Payment of Water Tax

On checking of Accountant Cash Book (MF) during the year under audit it was noticed that vide Vr.No 463/29.09.2016 a sum of Rs 423629.00 has been paid to Asst. Engineer P.H. Section Jharsuguda towards water charges of 200 nos. stand posts up-to 2/2016. But the concerned voucher was not made available to audit in course of checking. In absence of voucher amount booked expenditure is irregular and inadmissible. The same may be produced to audit for verification. Further the following audit queries also be taken into account.

It was asked through objection statement to comply the following audit questions.

- 1- Why the amount paid for water charges of stand post ?
- 2- From which source the amount has been paid ?
- 3- Whether any budget provision for payment of water charges ?
- 4- Whether any users fee has been collected from the consumers ?

In response to audit objection statement the local authority replied as follows:-

- 1- The voucher has been produced.
- 2- The payment has been met out of Own fund.
- 3- The payment has been made for Stand Posts for benefit of general public i.e. urban poor.

The voucher produced by the local authority has been verified and found correct. The reply furnished by the authority is considered as the amount has been spent for urban poor. Hence the objection was dropped.

18.2 - Complaints / Grievance Redressal System - POM - 25

The position of Complaints / Grievance received and disposed of during the year 2016-17 is furnished below as per complaints register of the Municipality.

Sl.No.	Particulars based on Complaint/Grievance Register	No of Complaints
1.	Complaints pending for disposal at the beginning of the year	04
2.	Complaints received during the year 2016-17	06
3.	Total	10
4.	Complaints disposed off during the year 2016-17	04
5.	Complaints pending for disposal at the end of the year	

18.3 - Audit Paragraph pending for settlement

The Audit Paragraphs pending for settlement are furnished below :-

Sl.No.	Audit Report No with year of Accounts	Paragraph pending for settlement relating to mis-appropriation of Cash and loss of stock & stores		Paragraph pending for settlement other than mis -appropriation of Cash and defalcation		Total	
		No of Paragraph s	Amount	No of Paragraph s	Amount	No of Paragraph s	Amount
1	2	3	4	5	6	7	8
1	A.R.No 5920/AR/2012-13 Sambalpur for the year 2011-12	-	-	11	10460159.72	11	10460159.72
2.	A.R.No 29598/AR/2013-14 Bargarh for the year 2012-13	-	-	13	24569672.45	13	24569672.45
3.	A.R.No 45980/AR/2014-15 Jharsuguda for the year 2013-14	7	96151.00	48	64389881.32	55	64486032.32
4.	A.R.No 103930/AR/2015-16 Jharsuguda for the year 2014-15	-	-	17	4521108.00	17	4521108.00
5.	A.R.No 253584/AR/2016-17 Jharsuguda for the year 2015-16	-	-	11	9138106.00	11	9138106.00

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

19.1 - Remittance of Govt.Dues

On checking of the collection and deposit position of Govt. dues like Royalty, VAT, Labour Cess, IT and Prof. Tax it was noticed that Govt. dues to the tune of Rs 10,43,160.00 was outstanding for deposit as on 01.04.2016. A sum of Rs 58,37,797.00 was collected during the year under audit. In total Rs 68,80,957.00 was due for deposit as on 31.03.2017. But Rs 59,41,216.00 has been deposited in Govt. ex-chequer leaving a balance of 9,39,741.00 (68,80,957.00-59,41,216.00) for remittance as on 31.03.2017. The details of collection and remittance of Govt. dues i.e. Royalty, VAT, Labour Cess etc. for the year 2016-17 are furnished below :-

Particulars	Govt.Dues							Total
	Royalty	VAT	Labour Cess	IT	P.Tax	Service Tax	Others	
Dues outstanding for deposit at the beginning of the year i.e.01.04.2016	330689.00	482544.00	340057.00	-110130.00	0.00	0.00	0.00	1043160.00
Amount Collected during the year 2016-17	1290369.00	2764560.00	736586.00	878832.00	167450.00	0.00	0.00	5837797.00
Total	1621058.00	3247104.00	1076643.00	768702.00	167450.00	0.00	0.00	6880957.00
Amount remitted during the year 2016-17	1237305.00	2715555.00	912652.00	908254.00	167450.00	0.00	0.00	5941216.00
Balance to be remitted at the end of the year i.e.31.03.2017	383753.00	531549.00	163991.00	-139552.00	0.00	0.00	0.00	939741.00

on issue of objection statement the local authority produced the deposit Vrs /Challans of balance Govt.Dues as follows:-

Particulars	Royalty	Particulars	VAT	Particulars	Cess
MF Cash Book Vr.No 312/28.06.2017	3,01,954.00	MF Cash Book Vr.No 311/28.06.2017	3,13,076.00	MF Cash Book Vr.No 313/28.06.2017	96,284.00
WODC Cash Book Vr.No. 09/05.05.2017	55,723.00	WODC Cash Book Vr.No. 08/05.05.2017	1,83,761.00	WODC Cash Book Vr.No. 10/05.05.2017	47,924.00
MLALAD Cash Book Vr.No. 12/05.05.2017	11,553.00	MLALAD Cash Book Vr.No. 11/05.05.2017	24,229.00	MLALAD Cash Book Vr.No. 13/05.05.2017	6,057.00
SDP Cash Book Vr.No. 16(B)/20.05.2017	15,415.00			SDP Cash Book Vr.No. 16(C)/20.05.2017	11,500.00
Total	3,84,645.00		5,21,066.00		1,61,765.00

The deposit Vrs /Challans were verified and found correct. However the less deposit of Rs 10483.00 towards VAT and Rs 2226.00 towards Cess need be deposited in Govt. exchequer as soon as possible and compliance reported.

Till deposit Rs 12709.00 (10483.00+2226.00) is held under objection.

19.2 - Deposits

As per Rule – 142 of O.M. Rules 1953 Deposit Ledger is to be maintained and as per Rule 143 of O.M. Rules 1953 list of outstanding deposits are to be maintained at the close of every quarter. But in this Municipality neither the deposit ledger has been maintained nor the list of outstanding deposits at the close of every quarter has been worked out. However basing upon the last audit report and the records made available to audit the position of deposit for the year 2016-17 is furnished below :-

Sl.No.	Particulars	Amount	Remarks
1.	Outstanding deposit at the beginning of the year i.e. as on 01.04.2016	15,88,336.00	Deposit ledger not maintained. The opening balance furnished as per last audit report.
2.	Deposit received during the year 2016-17	46,50,351.00	
3.	Total	62,38,687.00	
4.	Deposit refunded during the year 2016-17	27,39,513.00	
5.	Balance of deposit at the end of the year i.e. as on 31.03.2017	34,99,174.00	

The local authority is suggested to maintain the deposit ledger hence forth and produce to next audit for verification.

19.3 - Loans

No loan is outstanding in this Municipality for the year 2016-17.

19.4 - CPF/EPF Position of Municipal Employees

The CPF/EPF position of Brajrajnagar Municipality for the year 2016-17 is furnished below:-

Particulars	Position of CPF Account	Position of EPF Account	Remarks
O.B.as on 01.04.2016	0.00	0.00	
Amount deducted during the year 2016-17	20,46,563.00	2,11,550.00	
Total	20,46,563.00	2,11,550.00	
Amount deposited during the year 2016-17	20,46,563.00	2,11,550.00	
Balance to be deposited as on 31.03.2017	0.00	0.00	

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 Account. No CPF ledger / EPF Cash Book has been maintained by the Municipality since inception as required under Rules 436 of O.M Rules, 1953. The C.P.F position of staff for the financial year 2016-17 has been prepared as per acquittance rolls and respective Bank Pass Book of Staff. The details are furnished below :

Sl. No.	Name of the Employee	Designation	Account No	O.B.as on 01.04.2016	Deposited during the year 2016-17	Interest	Total	Withdrawn during the year 2016-17	C.B.as on 31.03.2017	Remarks
1	Dillip Ku.Patel	E.O.	PNB-68060000100032990	390832.02	90000.00	17121.07	497953.09	0.00	497953.09	
2	Sundarlal Patjoshi	Helper	SBI -31456155230	115557.55	29000.00	5220.00	149777.55	70000.00	79777.55	
3	Rukmani Suna	Sweepress	SBI -31447704317	31573.10	27200.00	1290.00	60063.10	22000.00	38063.10	
4	Sunil Ch.Patel	T.S.	SBI -31617158208	68937.00	11000.00	2897.00	82834.00	0.00	82834.00	
5	Kishore Ch.Bhue	ATS	SBI -31447869085	79386.90	54150.00	3628.00	137164.90	35000.00	102164.90	
6	Santosh Ku.Panda	ATS	SBI -31451224960	124308.95	11000.00	5146.00	140454.95	0.00	140454.95	
7	Dharanidhar Pradhan	Light Checker	SBI -31451260501	56246.55	40484.00	4655.00	101385.55	50000.00	51385.55	
8	Santosini Budhia	Peon	SBI -31447700436	112229.00	11000.00	4655.00	127884.00	0.00	127884.00	
9	Sanjib Ku.Patel	Homo.Asst.	SBI -31447705015	129484.50	11000.00	5356.00	145840.50	0.00	145840.50	
10	Lingaraj Bhoi	Peon	SBI -31447701746	26863.60	18700.00	1089.00	46652.60	28000.00	18652.60	
11	Willer Harpal	Driver	SBI -31447306939	132326.80	47000.00	7592.00	186918.80	0.00	186918.80	
12	Bhabani Shankar Patel	ATS	SBI -31447700899	51964.00	35100.00	2358.00	89422.00	44000.00	45422.00	
13	Saroj Ku.Purohit	ATS	SBI -31451207207	13645.40	11700.00	491.00	25836.40	22000.00	3836.40	
14	Pramod Ku.Patel	JE	SBI -31447701327	208374.00	22000.00	8657.00	239031.00	0.00	239031.00	
15	Kshyamashila Bag	Conductor	SBI -31451227382	37402.00	61250.00	3282.00	101934.00	0.00	101934.00	
16	Bishakha Behera	Sweepress	SBI -31636376551	73438.60	27875.00	4081.00	105394.60	24000.00	81394.60	
17	Nabin Kandher	S-cum-NW	SBI -31615927255	122156.50	11000.00	5058.00	138214.50	0.00	138214.50	
18	Lakhpatri Banchhor	Sweeper	SBI -31451224007	104395.30	11000.00	4337.00	119732.30	0.00	119732.30	
19	Kailas Ch.Patel	Driver	SBI -31447308290	127775.30	37000.00	7347.00	172122.30	0.00	172122.30	
20	Lata Mahananda	Sweepress	SBI -31615931975	72874.30	32700.00	3289.00	108863.30	0.00	108863.30	
21	Rambha Behera	Sweepress	SBI -3162192384	50103.20	44375.00	2461.00	96939.20	0.00	96939.20	

22	Binod Ku.Behera	Sweeper	SBI -33915376335	11131.00	6314.00	508.00	17953.00	0.00	17953.00
23	Lakhpati Behera	Sweeper	SBI -31614409777	110983.60	11000.00	4574.00	126557.60	0.00	126557.60
24	Antaryami Mahanada	Sweeper	SBI -33915533287	11131.00	6314.00	677.00	18122.00	0.00	18122.00
25	Mina Sindria	Sweepress	SBI -314561738746	30952.50	24500.00	1400.00	56852.50	40000.00	16852.50
26	Lobha Kalet	Sweepress	SBI -31636386923	19930.95	11975.00	1193.00	33098.95	15000.00	18098.95
27	Bishakha Kalet	Sweepress	SBI -31456141715	138615.80	11000.00	5727.00	155342.80	0.00	155342.80
28	Niranjan Sahu	Homo.Asst.	SBI -314512337232	39780.00	19000.00	1873.00	60653.00	20000.00	40653.00
29	Satyabadi Pradhan	Amin	SBI -31451238757	83391.45	11000.00	3485.00	97876.45	0.00	97876.45
30	Gopal Ch.Das	ATS	SBI -31548018914	68644.05	5000.00	1367.00	75011.05	0.00	75011.05
31	Rudra Pratap Naik	Driver	SBI -31447873206	11253.30	44450.00	1254.00	56457.30	27000.00	29957.30
32	Tulsidas Patra	TS	SBI-31610392958	123740.45	11000.00	5123.00	139863.45	0.00	139863.45
33	Ape Kumbhar	Sweepress	SBI-31617239891	33632.60	11000.00	1463.00	46095.60	21000.00	25095.60
34	Ujagar Bhoi	Driver	SBI-31456142684	48596.20	20000.00	939.00	69535.20	20000.00	49535.20
35	Artatrana Pandy	Helper	SBI-31614411743	70501.20	33000.00	4165.00	107666.20	0.00	107666.20
36	Minku Mirधा	Malli	SBI-31456137403	26875.25	24500.00	1392.00	52767.25	15000.00	37767.25
37	Durga Prasad Bhoi	TS	SBI-31451238190	34255.85	28000.00	1926.00	64181.85	0.00	64181.85
38	Nirmal kumar Patel	ATS	SBI-31447705388	98527.95	9900.00	4111.00	112538.95	0.00	112538.95
39	Dutia nanda Baiga	Helper	SBI-31451224472	79111.35	19500.00	2227.00	100838.35	15000.00	85838.35
40	Bansidhar Patel	TS	SBI-31451260817	34970.90	20200.00	1383.00	56553.90	37500.00	19053.90
41	Jaya Naik	Sweeper	SBI-31447711018	73881.80	27500.00	3244.00	104625.80	0.00	104625.80
42	Kadamini Jena	Sr.Asst.	SBI-31451259857	86765.00	18000.00	2462.00	107227.00	50000.00	57227.00
43	Jayanta Kumar Patel	Homeo Asst.	SBI-31447714146	95328.90	27500.00	4129.00	126957.90	0.00	126957.90
44	Saubhagya Kumar Naik	Conductor	SBI-31447703845	71444.05	31000.00	3135.00	105579.05	0.00	105579.05
45	Biswanath Gorai	TS	SBI-31451261174	40427.00	7000.00	1133.00	48560.00	25000.00	23560.00
46	Md.Alli Shah	Driver	SBI-31451227961	84645.70	28000.00	3793.00	116438.70	30000.00	86438.70
47	Alekha Sahu	Helper	SBI-31451239488	82371.05	38500.00	4866.00	125737.05	0.00	125737.05
48	Binod Nanda	Helper	SBI-31447041904	57824.90	24500.00	2184.00	84508.90	60000.00	24508.90
49	Kutartha Jena	ATS	SBI-31607822503	40504.75	26750.00	1638.00	68892.75	41000.00	27892.75
50	Santosh Pradhan	Peon	SBI-31451223570	55832.55	27500.00	2877.00	86209.55	25000.00	61209.55
51	Sukun Prasad	Peon	SBI-31456138350	68442.00	37600.00	0.00	106042.00	0.00	106042.00
52	Bholeswar Naik	TS	SBI-31451259110	26376.00	12000.00	0.00	38376.00	0.00	38376.00
53	Radhika Behera	Sweepress	SBI-33915278816	11131.00	6314.00	677.00	18122.00	0.00	18122.00
54	Niranjan Behera	Sweeper	SBI-33915286985	11131.00	6314.00	508.00	17953.00	0.00	17953.00
55	Gokul Suna	Sweeper	SBI-33915285201	11131.00	6314.00	677.00	18122.00	0.00	18122.00
56	Radha Charan Ghasi	Sweeper	SBI-33915290447	11131.00	6314.00	508.00	17953.00	0.00	17953.00
57	Ajit Kaleth	Sweeper	SBI-33915291509	9983.00	4018.00	565.00	14566.00	0.00	14566.00
58	Tara Patra	Sweeper	SBI-33915288086	11131.00	6314.00	508.00	17953.00	0.00	17953.00
59	Srimati Ghasiani	Sweepress	UCO-0235011001972 6	17375.95	43200.00	0.00	60575.95	0.00	60575.95
60	Sarojini Bhisar	Sweepress	UCO-0235011001867 5	57979.80	21000.00	2577.00	81556.8	24000.00	57556.80
61	Rajendra Narayan Pujari	TS	UCO-0235011001872 9	21474.20	0.00	430.00	21904.20	0.00	21904.20
62	Lingaraj Sandha	Sweeper	UCO-0235011001975 7	127766.45	0.00	0.00	127766.45	0.00	127766.45

63	Dahana Behera	Sweepress	UCO-20350110020906	56328.00	0.00	0.00	56328.00	0.00	56328.00	
64	Sukun Patra	Sweepress	UCO-02350110018699	69565.05	52750.00	2301.00	124616.05	89000.00	35616.05	
65	Tara Sagar	Sweepress	UCO-02350110018743	49672.00	41450.00	1832.00	92954.00	55000.00	37954.00	
66	Surendra Pancham	Sweeper	UCO-02350110019559	31229.90	49400.00	1638.00	82267.90	44000.00	38267.90	
67	Santosh Mahananda	Sweeper	UCO-02350110018705	39351.60	16600.00	1704.00	57655.60	15000.00	42655.60	
68	Srikant Pradan	Driver	UCO-02350110048245	40915.00	12000.00	1313.00	54228.00	0.00	54228.00	
69	Nilandri Behera	Sweepress	UCO-02350110019771	116595.10	11000.00	4856.00	132451.10	0.00	132451.10	
70	Rathu Banchhor	Sweeper	UCO-02350110019740	59541.00	13000.00	1621.00	74162.00	40000.00	34162.00	
71	Nasrat Sindria	Malli	UCO-02350110025161	12247.00	9000.00	609.00	21856.00	0.00	21856.00	
72	Laxman Behera	Sweeper	UCO-02350110019641	19208.40	14950.00	1039.00	35197.40	10000.00	25197.40	
73	Sulochana Haripal	Sweepress	UCO-02350110018651	29522.45	11000.00	901.00	41423.45	26500.00	14923.45	
74	Raja Sindria	Sweeper	UCO-20350110019603	45615.00	48875.00	1909.00	96399.00	45000.00	51399.00	
75	Raibari Sindria	Sweepress	UCO-02350110018767	23575.00	39275.00	1235.00	64085.00	36000.00	28085.00	
76	Chandantula Gurla	Sweepress	UCO-20350110019542	0.00	0.00		0.00		0.00	
77	Parameswar Sahu	Choukidar	UCO-02350110018620	26333.80	18300.00	710.00	45343.80	10000.00	35343.80	
78	Prafulla Ku.Patnaik	Conductor	UCO-20350110018576	26735.40	26550.00	1299.00	54584.40	18000.00	36584.40	
79	Kuntala Banchhor	Sweepress	UCO-02350110019764	16345.80	37600.00	953.00	54898.80	34000.00	20898.80	
80	Nira Behera	Sweepress	UCO-20350110019597	35480.45	32850.00	1361.00	69691.45	35000.00	34691.45	
81	Manbodh Dungri	Sweeper	UCO-02350110018712	53045.75	22000.00	2351.00	77396.75	48000.00	29396.75	
82	Kokila Bagh	Peon	UCO-02350110018644	53114.85	52050.00	1618.00	106782.85	54000.00	52782.85	
83	Jalpari Behera	Sweepress	UCO-02350110019801	39730.32	36100.00	1414.00	77244.32	44000.00	33244.32	
84	Parbati Behera	Sweepress	UCO-02350110019658	61337.90	11000.00		72337.90		72337.90	
85	Suryamani Guru	ME	UCO-02350110037034	81369.52	43000.00	3758.04	128127.56	0.00	128127.56	
86	Gouri Koleth	Sweepress	UCO-02350110019566	59342.30	0.00		59342.30		59342.30	
87	Bimal Ku.Karrik	Acct.	SBI-35209866699	9027.00	11000.00	660.00	20687.00	0.00	20687.00	
88	Jharna Khamari	JE	SBI-35210489649	5027.00	14000.00	400.00	19427.00	0.00	19427.00	
89	Bhimsen Dixit	TS	SBI-35210463824	2840.00	7810.00	184.00	10834.00	0.00	10834.00	
90	Guru Ch. Malli	Peon	SBI-35319420562	2296.00	6314.00	149.00	8759.00	0.00	8759.00	
91	Bhagirathi Patel	ATS	SBI-35284361940	2296.00	6314.00	149.00	8759.00	0.00	8759.00	
92	Baldev Singh	Peon	SBI-35319388221	2296.00	5740.00	225.00	8261.00	0.00	8261.00	
93	Shiva Shankar Samal	TS	SBI-53210461066	2840.00	7810.00	184.00	10834.00	0.00	10834.00	
94	Pradip Singh	MIS	SBI-35210469543	9027.00	11000.00	472.00	20499.00	0.00	20499.00	
			Total	5361828.66	2046563.00	217553.11	7625944.77	1364000.00	6261944.77	

The EPF Position of the Municipality for the financial year 2016-17 is furnished below ;

On checking of the paid vouchers and respective acquittance rolls of NMR / DLR employees for the financial year 2015-16, it was noticed that total sum of Rs.4,50,430.00 shown to have been deposited to the Commissioner Regional provided Fund, Rourkela towards EPF contribution of 33 nos of NMR / DLR employees of Brajarajnaragar Municipality. Out of the said amount of Rs.2,11,550.00 @ 12% and Rs.2,38,880.00 @ Rs.13.61% has been deposited towards employees share and employers share respectively. The details are given below:-

Month	Gross Salary	Employees Share	Employer Share	Total	Remarks
03/16	150075.00	18009.00	20236.00	38245.00	Online deposit
04/16	146758.00	17611.00	19974.00	37585.00	-do-
05/16	149667.00	17960.00	20182.00	38142.00	-do-
06/16	147750.00	17730.00	20108.00	37838.00	-do-
07/16	148467.00	17816.00	20022.00	37838.00	-do-
08/16	148275.00	17793.00	19995.00	37788.00	-do-
09/16	147667.00	17720.00	19915.00	37635.00	-do-
10/16	145067.00	17408.00	19568.00	36976.00	-do-
11/16	143500.00	17220.00	19915.00	37135.00	-do-
12/16	153292.00	18395.00	20864.00	39259.00	-do-
1/17	147467.00	17696.00	19889.00	37585.00	-do-
2/17	134933.00	16192.00	18212.00	34404.00	-do-
Total	1762918.00	211550.00	238880.00	450430.00	

PARA: 20 RESULT OF AUDIT

20.1 -

As a result of this audit Rs 2,25,81,846.00 is held under objection including Rs 45,712.00 is suggested for recovery out of which Rs 45,712.00 is surcharged. Further Rs 1,96,498.00 has been recovered on the spot in course of audit.

20.2 - Audit Remarks

Irregularities on General Audit of Brajarajnaragar Municipality for the year 2016-17.

- All the prescribed records and registers advised by the Government are not maintaining in this Institution.
- In spite of instruction from Govt. and repeated suggestion by audit, the Centrally Sponsored Scheme Funds were kept in Saving Accounts instead of Flexi Accounts. 13 nos of Bank accounts have been converted into Flexi Accounts out of 44 nos. The local authority is suggested to convert all Saving Accounts into Flexi Accounts.
- One no. of Bank account is still operating by the Institution in IndusInd Bank, Jharsuguda which is declared as ineligible bank. So the Account need be closed.
- All the bank accounts have not been converted into Flexi Accounts to accrue higher rate of interest money.
- The local authority is not verifying the stock and stores at regular interval. His monitoring and supervision is not praiseworthy.
- In spite of repeated remarks by audit the local authority has failed to recoup the invested amount of Rs.6,31,775.90.
- There is unspent grant of Rs 10,00,88,369.31 at the end of the year 2016-17 i.e. as on 31.03.2017. The percentage of utilization of grants is just 67.39% for the year under audit which is very low.
- Utilization Certification pending to be submitted to the Government worth Rs.22,14,14,210.31.
- During the year under audit a sum of Rs.38,037.00 was misappropriated by different employees which has been recovered by audit. Yet it requires the attention of the higher authorities.
- There is loss of Rs 9712.00 related to stock and store which needs recovery.

11. The collection of taxes, fees and fines in the municipality is not so sound. So it needs improvement. In this regard the attention of the local authority as well as higher authorities is invited.

12. Govt dues like VAT, CESS, Royalty etc amounting to Rs 12,709.00 is still pending to be remitted which needs follow up action by the local authority.

At last the local authority is suggested to adhere to the different Govt guidelines, maintain statutory records in the institution, strengthen the financial management system in the municipality, have a robust monitoring, supervision and internal control system in the institution so that further misappropriation and monetary irregularities can be avoided .

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	10.1	0.00	21079712.00	0.00	0.00	0.00	
2	12.1	9712.00	9712.00	9712.00	0.00	0.00	
3	14.3	36000.00	36000.00	36000.00	0.00	0.00	
4	14.4	0.00	9000.00	0.00	0.00	0.00	
5	14.5	0.00	28000.00	0.00	0.00	0.00	
6	14.6	0.00	78478.00	0.00	0.00	0.00	
7	14.7	0.00	76120.00	0.00	0.00	0.00	
8	14.8	0.00	133929.00	0.00	0.00	0.00	
9	14.9	0.00	133842.00	0.00	0.00	0.00	
10	14.10	0.00	91453.00	0.00	0.00	0.00	
11	14.15	0.00	892891.00	0.00	0.00	0.00	
12	19.1	0.00	12709.00	0.00	0.00	0.00	
Total		45712.00	22581846.00	45712.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Brajaraj Nagar Municipality, Jharsuguda for the financial year 2016-2017 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	15-10	14th CFC Vr.No 195	2017-11-02	8781	Sri Rakesh Ku.Rungta, Contractor
2	15-9	WODC Vr.No 58	2017-11-02	22477	Smt.Sumitra Agrawal, Contractor
3	15-8	SPF Vr.No 59	2017-11-02	1440	Sri Raju Yadav, Contractor
4	15-7	R&B Vr.No 23	2017-11-02	4416	Sri Pramaod Ku.Patel, Contractor
5	15-6	R&B Vr.No.22	2017-11-02	1675	Sri Sushil Ku.Panda, Contractor
6	15-5	R&B Vr.No.24	2017-11-02	5407	Sri Pramod Ku.Patel, Contractor
7	15-4	14th CFC Vr.No. 196	2017-11-02	37956	Sri Balabhadra Kisan, Contractor
8	15-3	BRGF Vr.No.14	2017-01-02	1204	Sri Pramod Ku.Patel, Contractor
9	15-2	RD Vr.No.40	2017-11-02	1675	Sri Rakesh Kumar Rungta, Contractor
10	13-13	6377	2017-12-07	725	Smt.Shantilata Behera, Contractor
11	13-13	6376	2017-12-07	420	Sri Soubhagya Satpathy, Contractor
12	12-2	7011/71	2017-12-29	114	Sri Jogesh Sa, Helper
13	12-2	7010/71	2017-12-29	118	Sri Srikanta Pradhan, Driver
14	12-2	7009/71	2017-12-29	110	Sri Madhu, Driver
15	12-2	7008/71	2017-12-29	110	Sri Binod Nanda, Helper

16	12-2	7007/71	2017-12-29	175	Sri Kamraju Maharana, Driver
17	11-3	7006/71	2017-12-29	1000	Sri Tulasidas Patra, TC
18	11-2	6349/64	2017-11-15	35800	Sri Bhagaban Dash, TC
19	11-1	6333	2017-11-03	300	Sri Somanath Badhai, TC
20	11-1	6332	2017-11-03	310	Sri P.K.Naik, TC
21	15-11	14th CFC Vr.No 198	2017-11-02	3643	Smt.Shantilata Behera, Contractor
22	15-12	14th CFC Vr.No 197	2017-11-02	4334	Sri Naresh Ch.Gupta, Contractor
23	15-13	MF Vr.No. 686	2017-11-02	28214	Sri Rakesh Kumar Rungta, Contractor
24	14.-13	Vr No-867	2018-02-02	7630	All DLRs
25	14.-13	Vr No-905	2018-03-08	7490	All DLRs
26	14-14	Vr No-138	2018-02-02	3240	Sri Suryamani Guru, ME
27	14-14	Vr No-138	2018-02-02	3240	Sri Pramod Ku.Patel, JE
28	14-14	Vr No-142	2018-02-02	720	Sri Niranjan Sahu, Homeo Astt
29	14-14	Vr No-945	2018-03-27	684	Sri Lingaraj Bhoi, Peon
30	14-14	Vr No-141	2018-02-02	2244	Sri Satyabadi Pradhan, Amin
31	14-14	Vr No-125	2018-01-27	2244	Sri Bholeswar Naik, TS
32	14-14	70530	2018-02-02	2244	Md Ali Sha, Driver
33	14-14	Vr No-141	2018-02-02	2244	Sri Saroj Kumar Purohit, ATS
34	14-14	Vr No-139	2018-02-02	2244	Sri Rudra Pratap Naik, Driver
35	14-14	Vr No-141	2018-02-02	1870	Sri Pramod Kumar Naik, ATS
Total				196498	