

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 8849/AR/2012-2013-BOLANGIR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bolangir Municipality
2	Year of Accounts under Audit :	2011-2012
3	Name of the Local Authority during the year of A/Cs :	1.SRI PRADEEP KUMAR GARDIA,OAS(I),JR. FROM 1.04.2011 TO 31.10.2011 2.SRI NABIN KUMAR PATEL.OAS(I),JR. FROM 11.11.2011 TO 22.12.2011 3. SRIKANTA KUMAR DAS, FROM 22.12.2011 TO 10.10.2012 4.SRI SARAT KUMAR BAG, FROM 10.10.2012 TO 2.01.2013 5.SRI TAPAN KUMAR PRADHAN, FROM 2.01.2013 TO 1.03.2013
	Name of the Local Authority at the time of Audit :	SRI SANTOSH KUMAR BEHERA, FROM 01.03.2013 TO TILL DATE.
4	Duration of Audit :	24-02-2013 To 29-04-2013
5	Name of the Auditors :	NISHITH RANJAN SAHOO - Lead Auditor GHENU RAM TANDI - Lead Auditor
6	Name of the Reviewing Officer :	MANGAL MINZ
7	Date of final review :	08-07-2013 to 09-07-2013

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Date of Physical	02.03.2013	
2	Liquid Cash	344815.45	BEFORE TRANSACTION

Details of Closing Balance and Comments

Physical verification of cash, unutilized receipt books, sale able forms, Postage stamps, Tin tokens, Measurement Books etc. was conducted on the date of commencement of audit.i.e, on 02.03.2013 and result of verification was agreed with book balance, Details are furnished below

Sl. No.	Particulars	Book Balance	Physical Balance	Excess/ Loss	Page Ref.
I	CASH				
(A)	Subsidiary Cash Book	344,185.45	344,185.45	-	41
(C)	PA Cash Book	630.00	630.00	-	19
	Total	344,815.45	344,815.45	-	
II	Postage Stamp-	680	680	-	21
III	Receipt Books -				
i)	Holding tax and Service Tax (100 in triplicate)	16	16	-	9
ii)	Vegitable Market Receipt Books-			-	
(a)	Denomination Rs.1/- (Each Book Contain 400nos.)	11	11	-	140
(b)	Denomination Rs.2/- (Each Book Contain 400nos.)	48	48	-	513
iii)	Misc. Receipt Books(U/S 290&177) (100 receipts each)	100	100	-	168
iv)	Rajendra Park Receipt Books			-	
(a)	Denomination Rs.1/- (Each Book Contain 400nos.)	83	83	-	363
(b)	Denomination Rs.2/- (Each Book Contain 400nos.)	405	405	-	517
v)	License Token	-	-	-	-

a)	Bicycle	-	-	-	-
b)	Cart License Token	-	-	-	-
c)	Rickshaw	-	-	-	-
d)	Dog	-	-	-	-
vi)	Road side Ticket (Each Vol Contains 400nos.)	251	251	-	163
vii)	Building Plan Approval forms	146	146		457
viii)	Birth Certificate Application forms	3200	3200		323
ix)	Death Certificate Application forms	1,190 Nos	1,190 Nos		332
x)	Unused Measurement Books	6	6		12

Physical verification at the time of final review.

Physically verified the the cash in hand on the day of final review and found Rs.20655.71(Rupees twenty thousand six hundred fifty five and paisa seventy one)only which agreed with the book balance as on 08.7.2013 before transaction as detailed below.

1-Cashier cash book –Rs.19655.71

2.P.A.cash book-_____Rs.1000.00

TOTAL Rs.20655.71

PARA: 3 LIST OF VERIFIED RECORDS

SIno	List Records	VERIFY
1	Abstract of the Budget Estimate	Not Produced
2	Educational Budget Estimate	Not Produced
3	Schedule for the Budget Estimate	Yes
4	Subsidiary Account of Special Taxes	Not Produced
5	Cashier	Yes
6	Subsidiary Cash Book	Yes
7	Treasury Chalan	Yes
8	Register of Bills	Yes
9	Order Book	Not Produced
10	Salary Bills	Yes
11	Absentee Statement	Not Produced
12	Periodical Increment Certificates	Not Produced
13	Permanent Advance Account	Yes
14	Voucher of Recoupment of Permanent Advance Account	Yes
15	Cash Book of the ULB	Yes
16	Abstract Register of Receipts	Yes
17	Abstract Register of Expenditure	Yes
18	Register of Adjustment	Not Produced
19	Advance Ledger	Not Produced
20	Register of Outstanding Advance	Not Produced
21	Deposit ledger	Not Produced
22	Register of Outstanding Deposits	Not Produced
23	Register of Quarterly & Annual account of Receipts	Not Produced
24	Register of Quarterly & Annual account of Expenditures	Not Produced
25	Annual Account of Receipts and Expenditure	Not Produced
26	Establishment Audit Register	Not Produced
27	Register of Investments	Not Produced
28	Loan Register	Not Produced
29	Appropriation Register of Loan Funds	Not Produced
30	Register of Tax on Carts and Carriages and Animals	Yes
31	License for Carriages , Carts and Animals	Yes
32	Application for License for Carriages, Carts and Animals	Not Produced
33	Stock account of License Number Plates	Not Produced
34	License register for Drivers, and Owners of Carriages plying for hire	Not Produced
35	Miscellaneous Receipt forms	Yes
36	Register of lands	Not Produced
37	Register of Rents and Fixed Demand	Yes
38	Jamabandi Register	Not Produced
39	Ledger of lessees	Not Produced
40	Arrear list	Not Produced
41	Daily Collection Register	Not Produced
42	Register of Interest bearing Securities	Not Produced
43	Register of Grants	Yes
44	Stock account of Tickets used for daily Collection of Market fees	Yes
45	Stamp Account	Yes
46	Stock Register of Stationeries	Yes
47	Assessment List	Not Produced
48	Demand and Collection Register	Not Produced
49	Profession Tax Demand and Collection Register	Not Produced
50	Education Tax Demand & Collection Register	Not Produced
51	Appeal Petition	Not Produced
52	Register of Petition form	Not Produced
53	Mutation Register	Not Produced
54	Arrear Demand Register	Not Produced
55	Receipt form	Yes
56	Register of Writes Off form	Not Produced
57	Tax Collectors	Not Produced
58	Stock account of Receipt forms	Yes
59	Tax Collectors	Yes
60	Progress Statement	Not Produced
61	Notice Demand	Not Produced
62	Distraint Warrant	Not Produced

63	Form of Inventory and Notice	Not Produced
64	Warrant Register	Not Produced
65	Register of Distraigned property & sales	Not Produced
66	Register of Estimate and Allotment (Rule-332)	Not Produced
67	Nominal Muster Roll (Rule-340)	Not Produced
68	Contract Agreement form for Works (Rule-341)	Yes
69	Contract Certificate (Rule-343)	Not Produced
70	Miscellaneous Supply Bill (Rule-343)	Yes
71	Register of Works (Rule-345)	Yes
72	Stock & Store Register(Works) (Rule-346)	Yes
73	Measurement Book (Rule-365)	Yes
74	Provident Fund Ledger (Rule-442 & 463)	Not Produced
75	Postal/Bank Passbook No./Venue etc. to be mention	Yes
76	Paid Vouchers from	Yes

Details of Closing Balance and Comments

The accounts of this Municipality was last audited up to 31.03.2011 by the auditors of local fund audit organization , Finance Department .Hence the present audit is confined to the period 01.04.2011 to 31.03.2012

PARA: 4 FINANCIAL POSITION

Bolangir Municipality - 2011-2012

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	GENERAL CASH BOOK	01-04-2011	84972729.61	168681724.50	253654454.11	99860201.00	31-03-2012	153794253.11	31-03-2012	149561271.00	4232982.11	The details of difference is as stated in Audit Report - 26/2010-11
	GRAND TOTAL		84972729.61	168681724.50	253654454.11	99860201.00		153794253.11		149561271.00	4232982.11	

Details of Closing Balance and Comments

Details of CB as per different cash book as on 31.03.2012		
1	Accountant Cash Book	14,95,60,951.00
2	Subsidiary Cash Book	-
3	O.A.P Cash Book page-28	-
4	PA Cash Book page-16	320.00
	TOTAL	14,95,61,271.00

The abstract of receipt and expenditure for the 20112 is furnished below

DETAILS SHOWING RECEIPTS OF BOLANGIR MUNICIPALITY FOR THE YEAR -2011-12			
SL.NO.	PARTICULARS	AMOUNT IN 2010-11	AMOUNT IN 2011-12
I	<u>RATES OF TAXES</u>		
1	HOLDING TAX	5,95,695.96	717812.85
2	LIGHTING TAX	3,47,003.72	345064.75
3	WATER TAX	4,04,359.91	348475.82

4	LATRINE TAX	6,408.52	5260.39
	TOTAL	13,53,468.11	14,16,613.81
II	<u>LICENCE AND OTHER FEES</u>		
1	PARKING FEES	3,99,817.00	100000
2	COST OF TENDER PAPER	3,55,106.00	640799.00
3	LICENCE FEES U/S - 290	9,99,801.00	15407.00
4	ROAD SIDE /MARKET	1,04,520.00	478228.00
5	ROAD CUTTING FEES	6,96,860.00	
6	LICENSE & OTHER FEES (MOBILE TOWER)	8,90,600.00	76400.00
	TOTAL	34,46,704.00	13,10,834.00
III	<u>RECEIPTS UNDER SPECIAL ACT</u>		
1	KINE HOUSE	-	
2	FERRY GHAT	-	
	TOTAL	-	
IV	<u>REVENUE DERIVED FROM MUNICIPAL PROPERTIES</u>		
1	RENT ON LAND & BUILDING		
2	RENT AND REVENUE FROM MARKET	4,24,821.00	2430804.00
3	TANKS (FISHERY)		
4	APPROVAL OF BUILDING PLAN	7,46,443.00	708288.00
5	CESS POOL	1,05,740.00	140955.00
6	COLLECTION FROM RAJENDRA PARK	3,51,926.00	327214.00
7	WATER TANKER	3,34,510.00	255871.00
8	CYCLE STAND	7,701.00	10000.00
9	ROAD SIDE	-	90450.00
10	BUILDING PLAN APPROVAL FEES	-	
11	LEASE OF TANKS	-	

12	PARKING LEASE OF FEES	3,99,817.00	
13	TOWN HALL	1,12,596.00	151800.00
14	STALL RENT	21,68,414.00	195929.00
15	ANNUAL CEILING LIMIT	49,403.00	
	TOTAL	47,01,371.00	43,11,311.00
V	GRANTS AND CONTRIBUTION		
1	CRF	-	
2	OCTROI COMPANSATION GRANT	2,35,84,465.00	26718030.00
3	SJSRY GRANT	23,06,000.00	
4	WODC	59,00,000.00	3200000.00
5	TFC	32,48,000.00	9407000.00
6	MLALAD	-	6133985.00
7	MPLAD	5,70,000.00	669000.00
8	ROAD MAINTANANCE GRANT (NORMAL)	24,50,000.00	
9	ROAD MAINTANANCE GRANT (HARD CASH)	20,00,000.00	
10	ROAD DEVELOPMENT GRANT	77,40,000.00	96,14,000.00
11	IHS DP GRANT	61,56,000.00	19879000.00
12	BRGF GRANT	1,84,71,000.00	37038900.00
13	ENTERTAINMENT TAX GRANT	14,000.00	
14	URBAN TOURISM		
15	INCENTIVE GRANT	50,21,000.00	7163000.00
16	GEENARIES OF PARKS		
17	SPECIAL PROBLEM FUND		700000.00
18	PENSION GRANT	2,42,470.00	3254585.00
19	SOLID WASTE MANAGEMENT AND DATA BASE MANAGEMENT		4040000.00
20	CENSUS GRANT	11,43,150.00	807605.00
21	URBAN BASIC SERVICES		

22	ELECTRIC & DRAINAGE		
23	CONSERVATION OF WATER BODIES	4,00,000.00	
24	CONST. OF BOUNDARY WALL	5,00,000.00	
25	ANIMAL BIRTH		1000000.00
26	MOTOR VEHICLE		4436000.00
27	PUBLIC TOILET		1000000.00
28	WATEER SUPPLY		5000000.00
29	BPL SURVEY		27335.00
30	AIDS		89000.00
31	SECC 2011		36500.00
32	NFBS	6,90,000.00	540000.00
33	OAP/ODP/NOAP	1,31,57,600.00	12672000.00
	TOTAL	9,35,93,685.00	15,34,25,940.00
<u>VI</u>	<u>MISCELLANIOUS</u>		
1	ROYALTY	7,84,332.00	557560.00
2	HIRE CHARGES OF ROAD ROLLER/JCB LADDER	4,52,737.00	3994.00
3	CHATTERED ACCOUNTANT		80000
4	COST OF MAXPHALT		
5	COST OF EMPTY GUNNY BAGS		219143.00
6	COST OF EMPTY DRUMS		
7	COST OF CEMENT		
8	MISCELLANEOUS RECEIPT	1,28,322.23	91226.69
9	AMBULANCE	60,188.00	132737.00
10	FLOOD RESTORATION WORK		
11	URBAN ELECTION		
12	BANK INTEREST	16,67,683.00	1987078.00
	TOTAL	30,93,262.23	30,71,738.69
<u>VII</u>	<u>EXTRA ORDINARY DEBT</u>		

1	SD/EMD	16,11,762.00	1525560.00
2	SALES TAX/VAT	10,97,093.00	1042175.00
3	INCOME TAX	5,70,838.00	682728.00
4	ADVANCE ADJUSTED	3,67,600.00	713200.00
5	HOUSE RENT	21,22,674.00	
6	MOTOR CYCLE ADVANCE		
7	MEDICAL ADVANCE		
8	CPF		
9	LIC		
10	BANK LOAN		
11	AUDIT RECOVERY	2,071.00	
12	HOUSE BUILDING ADVANCE		
13	STALL SECURITY	5,07,919.00	
14	LABOUR CESS	3,33,795.00	321933.00
15	FINE		4777.00
16	CYCLE		
17	M.S ROD		304798.00
18	O.H. CHARGES	3,06,284.00	550116.00
	TOTAL	69,20,036.00	51,45,287.00
	TOTAL RECEIPT	11,31,08,526.34	16,86,81,724.50

DETAILS OF EXPENDITURE OF BOLANGIR MUNICIPALITY FOR THE YEAR -2011-12

SL No	Head of Account	AMOUNT IN 2010-11	AMOUNT IN 2010-12
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1	2	4		
I.	General Establishment			
1	OFFICE ESTABLISHMENT	29,91,059.00		1408829.00
2	CONTINGENCY	4,31,827.00		595802.00
3	TRAVELLING ALLOWANCE	71,447.00		52398.00
4	ALLOWANCE TO CHAIRMAN AND VICE CHAIRMAN	18,000.00		42673.00
5	C & A OF STAFF	12,090.00		5890.00
6	CPF OF STAFF	16,34,451.00		1679758.00
	Total	51,58,874.00		37,85,350.00
III.	Collection Establishment			
1	TAX ESTABLISHMENT	9,81,162.00		693692.00
2	OCTROI ESTABLISHMENT	47,36,074.00		3860969.00
3	CONTINGENCIES	33,173.00		10000.00
4	TAX NMR	1,12,519.00		
	Total	58,62,928.00		45,64,661.00
VII.	Public safety			
1	LIGHT ESTABLISHMENT	11,26,570.00		140007.00
2	LIGHT EQUIPMENT	43,45,097.00		
3	GARDEN ESST.			116796.00
	Total	54,71,667.00		2,56,803.00
VIII.	Public Health			
1	SCAVANGING ESTABLISHMENT	88,51,819.00		8583237.00
2	CONTINGENCIES	21,65,637.00		614088.00
3	PAID TO KIRAN	1,49,018.00		131168.00
	Total	1,11,66,474.00		93,28,493.00
IX.	Public Works			
2	ROAD MANTANANCE FUND	13,83,546.00		1155465.00

	(NORMAL)		
3	ROAD DEVELOPMENT FUND	56,23,464.00	7927749.00
4	ROAD MAINTANANCE FUND HARD CASH	-	1871115.00
5	SJSRY	51,36,941.00	2806842.00
6	CRF/FDR	-	
7	MLALAD	11,02,758.00	3055312.00
8	MPLAD	3,16,457.00	1256509.00
9	TFC	22,54,813.00	2443221.00
10	WODC	44,46,315.00	2962942.00
11	BRGF	1,26,82,223.00	20677857.00
12	IHSDP	1,14,94,865.00	4926493.00
13	NMR &DLR(SOLID WASTE MANAGEMENT)	31,21,565.00	3008066.00
14	URBAN TOURISM	11,21,653.00	
15	INCENTIVE GRANT	34,92,000.00	3010975.00
16	WESCO	26,00,000.00	1366915.00
17	FLOOD RELIEF WORK		2840.00
18	SPL PROBLEM FUND	93,915.00	0.00
19	GREENARY PARK		236041.00
20	OAP/NOAP/ODP	1,02,11,400.00	10364200.00
21	NFBS	4,80,000.00	400000.00
22	AIDS		21600.00
23	CENSUS	88,895.00	31316.00
7	PENSION & GRATUITY	35,75,869.00	3056029.00
	Total	6,92,26,679.00	7,05,81,487.00
XVIII.	Miscellaneous		
1	LAW CHARGES	17,600.00	18000.00
2	BANK CHARGES	-	344.00
11	OWN FUND	3,77,662.00	1288969.00

4	MOTOR VEHICLE TAX	44,081.00	44081.00
1	ESTABLISHMENT CHARGES	10,10,065.00	1108758.00
6	PURCHASE OF MAXPHALT	-	
7	FUEL CHARGES	17,66,269.00	1668900.00
8	REPAIR OF VEHICLE	14,09,734.00	361818.00
9	REFUND OF CESS POOL	15,000.00	8960.00
12	STATIONARIES	3,60,422.00	
15	ADVERTISEMENT COST	3,11,312.00	321806.00
16	RTI AND RTI DOMAIN	-	7365.00
17	DRESS TO MUNICIPALITY STAFF	-	
18	LSG DAY	70,238.00	52657.00
19	MDM	-	
20	REFUND OF GUARANTEE FEE	-	
21	H & UD ASSOCIATION	-	24000.00
22	REFUND OF HOLDING TAX	-	
23	ELECTION	-	
24	OFFDAY BILL OF MYNICIPALITY STAFF	2,87,940.00	180759.00
26	HIRE CHARGES OF PVT TRACTOR	3,85,200.00	268800.00
27	PAYMENT TOWARDS PVT LABOUR	7,22,283.00	497880.00
28	OBSEQUI		1500.00
29	JALCHHATRA		38820.00
30	PENSION CONTRIBUTION		299614.00
31	NSDL		12000.00
	Total	67,77,806.00	62,05,031.00
XXI.	Extra ordinary debt		
1	INCOME TAX	15,64,781.00	584854.00
2	ROYALTY	7,05,640.00	562584.00
3	EMD/SD (REFUND)	4,17,167.00	350814.00
4	ADVANCE PAYMENT	3,51,081.00	1140085.00

5	FESTIVAL ADVANCE	3,76,000.00		
6	MEDICAL ADVANCE	-		
7	COST OF MS ROD	-		
8	LIC	7,23,651.00	949066.00	
9	SALE TAX/VAT	14,92,444.00	1115360.00	
10	CPF	-		
11	GPF OF EO	-	98014.00	
12	BANK LOAN	-		
13	LABOUR CESS	4,62,387.00	337599.00	
14	ENTRY TAX	-		
15	GIS REFUND	-		
	Total	60,93,151.00	51,38,376.00	
	TOTAL EXPENDITURE	10,97,57,579.00	9,98,60,201.00	

Maintenance of Subsidiary Cash Book (Rule 128(A) Municipality of OM Rule Form-IV-A

- 1.The subsidiary Cash Book was maintained by the Municipality in defective and faulty manner.
- 2.No voucher number was shown in subsidiary Cash Book
- 3.The expenditure in Accountant Cash Book was not tallied with the expenditure in Subsidiary Cash Book
- 4.Excess amount drawn in different dates have not been deposited in P/L Account but kept for long time in closing balance of the subsidiary cash book.
- 5.The above irregularities should be rectified in future and compliance submitted

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

Bolangir Municipality - 2011-2012

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	GENERAL CASH BOOK		01-04-2011	150163557.06	31-03-2012	149560951.00	602606.06	
	GRAND TOTAL			150163557.06		149560951	602606.06	

Reconciliation

STATEMENT SHOWING THE DETAILS OF BANK POSITION AS ON 31.03.2012

SL. NO.	NAME OF THE BANK ACCOUNT	ACCOUNT NO	As per Cash Book	As per Bank Pass Book	Difference
1	CENTRAL BANK	2127953536	Details not mentioned in the cash book	66,272.00	(66,272.00)
2	UCO BANK	007746		18,69,374.00	(18,69,374.00)
3	UCO BANK	4975		1,35,50,067.00	(1,35,50,067.00)
4	ALLAHABAD BANK	7544		1,01,679.00	(1,01,679.00)
5	ALLAHABAD BANK	4672		32,013.00	(32,013.00)
6	ALLAHABAD BANK	1791		6,927.00	(6,927.00)
7	ANDHRA BANK	01/00101344		29,23,559.00	(29,23,559.00)
8	BANK OF BARODA	3098010000990		64,506.50	(64,506.50)
9	BANK OF BARODA	3098010000626		4,22,130.00	(4,22,130.00)
10	PUNJAB NATIONAL BANK	4798000100022742		60,00,000.00	(60,00,000.00)
11	PUNJAB NATIONAL BANK(4798000100022733)			57,00,000.00	(57,00,000.00)
12	PUNJAB NATIONAL BANK	4798000100004643		26,077.00	(26,077.00)
13	PUNJAB NATIONAL BANK(4798000100007783)			85,49,899.00	(85,49,899.00)

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14	PUNJAB NATIONAL BANK(4798000100022751)			44,36,000.00	(44,36,000.00)
15	STATE BANK OF INDIA	30338231501		3,67,56,260.00	(3,67,56,260.00)
16	STATE BANK OF INDIA	11341811840		22,03,904.16	(22,03,904.16)
17	STATE BANK OF INDIA	30327011566		9,33,543.00	(9,33,543.00)
18	STATE BANK OF INDIA	30327021234		3,35,011.00	(3,35,011.00)
19	U.B.I	1093		3,181.09	(3,181.09)
20	U.B.I	3935		81,795.00	(81,795.00)
21	U.B.I	1409010114264		4,35,531.00	(4,35,531.00)
22	U.B.I	1409010136259		1,10,07,570.00	(1,10,07,570.00)
23	U.B.I	1409010136266		52,00,000.00	(52,00,000.00)
24	U.B.I	1409010136273		60,00,000.00	(60,00,000.00)
25	AXIS BANK	910010032727101		5,61,115.00	(5,61,115.00)
26	AXIS BANK	912010003244994		85,596.00	(85,596.00)
27	AXIS BANK	912010002988422		54,70,488.00	(54,70,488.00)
28	AXIS BANK	912010003259404		1,81,966.00	(1,81,966.00)
29	AXIS BANK	912010002997345		28,18,009.00	(28,18,009.00)
30	AXIS BANK	912010003251044		2,00,07,533.00	(2,00,07,533.00)
31	AXIS BANK	912010002124686		7,05,392.00	(7,05,392.00)
32	UNION BANK	61400201003417		7,66,252.00	(7,66,252.00)
33	IDBI	747104000001281		3,14,964.00	(3,14,964.00)

34	IOB	194401000001177		10,23,398.00	(10,23,398.00)
35	IOB	194401000000615		1,51,552.00	(1,51,552.00)
36	B.O.I	0019		7,23,390.00	(7,23,390.00)
37	CURRENT ACCOUNT	11341801682		32,30,484.24	(32,30,484.24)
TOTAL BANK BALANCE			-	14,27,45,437.99	(14,27,45,437.99)
P/L ACCOUNT				74,18,119.07	
GRAND TOTAL			149560951.00	15,01,63,557.06	602606.06

The difference amount be reconciled as required under OM Act. In response to audit objection memo the local authority stated that steps will be taken to reconcile the the difference amount and produced in next audit .The entire difference amount of Rs.6,02, 606.06 is kept under objection till reconciliation is worked out and compliance reported to audit

PARA: 6 STOCK POSITION

Bolangir Municipality - 2011-2012

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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Details of Closing Balance & Comments

The stock position of different building materials for the year 2011-12 is as follows as per last audit report.-

SI. No.	Particulars	Opening Balance	Received	Total	Issued	Closing Balance	SR Page Ref
1	Bitumen	5.5				Not Produced to Audit	64
2	Hume Pipe 450mm	13					24
3	Hume Pipe 300mm	35					25
4	Bitumen (RMC)	5.5					50

In spite of the issue of objection statement the stock register could not be made available to audit. Hence the opening balance of stock position have been arrived from last audit report and as no stock register made available to audit, closing balance also is the same .

BUILDING MATERIALS ADJUSTED.

However during the course of audit a sum of RS. 304798.00 was realized towards Angle and Flat vide vr. no.502/13.09.2011 of M.P.L.A.D scheme for const. of chained link fencing around the track at Gandhi stadium for project cost RS. 500000.00 which was issued on dt. 27.09.2008 i.e during 2008-09 .

PARA: 7 INVESTMENT

Bolangir Municipality - 2011-2012

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	01-04-2011	0.00	0.00	0	0.00	31-03-2012	0	31-03-2012	0.00	0	NO INVESTMENT WAS MADE DURING 2011-12
	GRAND TOTAL	0	0	0	0		0		0	0	

DETAILS OF CB ON INVESTMENT & Comments :

PARA: 8 **ADVANCE**

Bolangir Municipality - 2011-2012

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2011	GENERAL CASH BOOK	9334245.00	1140085.00	10474330	713200.00	31-03-2012	9761130	31-03-2012	9761130.00	0	NO ADVANCE POSITION IS BEING FURNISHED IN THE CASH BOOK CLOSING BALANCE.
GRAND TOTAL			9334245	1140085	10474330	713200		9761130		9761130	0	

Comments :

1. STATEMENT SHOWING THE DETAILS OF ADVANCE PAID DURING 2011-12 BUT NOT ADJUSTED TILL 31.03.2012(NOT SURCHARGEABLE)

VR.NO/DATE	AMOUNT	NAME OF THE PERSON	PURPOSE	ADV. ADJUSTED	BALANCE
97/4.05.2011	10000	SRI RAJENDRA KUMBHAR	MEDICAL ADVANCE	6000	4000
108/6.05.2011	4000	SRI BHOJARAJ MOHAPATRA	FOR COST OF BOMBOO LADDER		4000
126/20.05.2011	20000	SRI NARESH SUNA,SWEEPER	MEDICAL ADVANCE	7000	13000
277/28.06.2011	700	SRI GOPABANDHU PUROHIT,CENSUS ASST.	CENSUS EXPENDITURE		700
377/11.08.2011	7000	SRI BHAKTA BANDHU DAS	FOR 15TH AUGUST CELEBRATION		7000
378/11.08.2011	3500	SRI DEBRAJ MEHAR,J.ASST.	FOR 15TH AUGUST CELEBRATION		3500
396/17.08.2011	20000	SRI B.P MOHARANA	MEDICAL ADVANCE	6000	14000
397/18.08.2011	10000	PREM KUMBHAR	MEDICAL ADVANCE	6000	4000
470/30.08.2011	170000	PAID TO MPL. STAFF OF GENERAL AND NMR	FOR CELEBRATION OF NUAKHAI 2011	170000	0
564/29.09.2011	20000	SRI BIJAYA KUMBHAR,SWEEPER	MEDICAL ADVANCE	5000	15000
575/29.09.2011	500	SRI SUDHANSU SEKHAR PATRA	FOR GANDHI JAYANTI		500
588/1.10.2011	44000	PAID TO GENERAL ESST.	DUSSEHRA FESTIVAL	16800	27200
589/1.10.2011	4000	SRI DEBRAJ MEHAR,J.ASST.	DUSSEHRA FESTIVAL	2000	2000
590 AND 591/1.10.2011/	224000	PAID TO P.H ESST.	DUSSEHRA FESTIVAL	21000	203000
592/1.10.2011	4000	SMT. SULAKSHANI DAS,CO	DUSSEHRA FESTIVAL	2000	2000
593/1.10.2011	92000	PAID TO OCTROI STAFF	DUSSEHRA FESTIVAL	15800	76200
786/19.12.2011	10000	SRI BHOJARAJ MOHAPATRA	REPAIR OF PRR ROLLER		10000

815(A)6.01.2012	40000	SRI SRIKANTH KUMAR DAS,EO	ADVANCE SALARY FOR 12/2011	40000
821/6.01.2012	15000	SRI BHOJARAJ MOHAPATRA	REPAIR OF VEHICLE NO. OR-03 E 3724	15000
822/6.01.2012	35260	SRI BHOJARAJ MOHAPATRA	REPAIR OF VEHICLE	35260
837(A)18.01.2012	40000	SRI PRANA KRUSHNA SARANGI	FOR FURNITURE REPAIR	40000
844/24.01.2012	10000	SRI BHAKTA BANDHU DAS	CELEBRATION OF REPUBLIC DAY	10000
858/2.02.2012	40000	SRI SRIKANTH KUMAR DAS,EO	ADVANCE SALARY FOR 1/2012	40000
894/3.03.2012	40000	SRI SRIKANTH KUMAR DAS,EO	ADVANCE SALARY FOR 2/2011	40000
901/13.03.2012	20000	SRI SRIKANTH KUMAR DAS,EO	FOR T.A/D.A	20000
900/13.03.2012	20000	SMT. DAMAYANTI BAG,CHAIRPERSON	FOR T.A/D.A	20000
922/15.03.2012	10000	SRI NIMAI NAIK, SWEEPER	MEDICAL ADVANCE	10000
926/15.03.2012	15000	SRI PRANA KRUSHNA SARANGI	FOR STATIONARY ARTICLES	15000
927/16.03.2012	12125	SRI GOPABANDHU PUROHIT,CENSUS ASST.	CENSUS EXPENDITURE	12125
16.03.2012	50000	SMT. SULAKSHANI DAS,CO	FOR SJSRY	50000
	991085			257600
				733485

As could be seen from the above advance to the tune of Rs. 9334245.00 is remaining unadjusted as on 31.03.2012 defeating the purpose of sanctioning advance. No advance ledger of outstanding advance is being maintained to watch the advance. Basing on the records and registers made available, the audit could work out the details of outstanding advance for Rs. 733485.00. Due to non maintenance of advance ledger, the year wise breakup of outstanding advance since inception could not be furnished. The local is advised to maintain the ledger of outstanding advance and compliance reported. However advance amounting to Rs 733485.00 which was paid during 2011-12 but not adjusted till 31.03.2012 is hereby kept under objection till it is adjusted by way of submitting vouchers or cash recovery.

2.Advance outstanding more than one year i.e (Surchargeable)

As it is revealed from last audit report that a sum of Rs. 3,50, 081.00 was paid advance during the year 2010-11 but not adjusted even after lapses of one year i.e, as on 31.03.2012 needs recovery from the person concerned failing which the same may be recovered from the person's responsible for payment as per G.O. No.- 2221/F Dated. 08.03.2002. The details of cash book wise is as below-

STATEMENT SHOWING THE DETSAILS OF ADVANCE PAID DURING 2010-11 BUT NOT ADJUSTED TILL 31.03.2012 (SURCHARGEABLE)				
VOUCHER NO./ DATE	PARTICULARS	AMOUNT	Advance adjusted	Advance outstanding
14/08.04.2010	Paid to Sri Dharendra Kumar Banchhor, President Green Earth for opening of Jala Chatra	15,000.00		15,000.00
19.04.2010	Paid to Sri R C Maharana, Jr Assistant for repair of Auto Triper	7,000.00		7,000.00
115/ 22.04.2010	Paid to Sri R C Maharana, Jr Assistant for repair of Auto Triper	7,000.00		7,000.00
120/22.04.2010	Paid to D Meher, Jr. asistant towards Medical Advance	15,000.00	15000.00	-
217/30.04.2010	Paid to Prana Kumbhar towards Medical Advance	20,000.00		20,000.00
226/30.04.2010	Paid to Sri Dharendra Kumar Banchhor, President Green Earth for opening of Jala Chatra	8,000.00		8,000.00
227/01.05.2010	Paid to P K Gartia OAS-I EO towards tour to BBSR	15,000.00		15,000.00
11.05.2010	Paid to Sri R C Maharana, Jr	5,000.00		5,000.00

	Assistant for HooK Horder			
287/12.05.2010	Paid to Sri R C Maharana, Jr Assistant for HooK Horder	5,000.00		5,000.00
442/04.06.2010	Paid to Sri N Deep for purchase of rafa & bucket	20,000.00		20,000.00
545/26.06.2010	Paid to Damayanti Bag, CP towards tour to BBSR	5,000.00		5,000.00
971/26.08.2010	Paid to B N Bisi for purchase of Brooms	3,000.00		3,000.00
1277/29.09.2010	Paid to B B Das for Gandhi Jayanti	1,000.00		1,000.00
1346/05.10.2010	Festival Advance to General Staff	21,700.00	21700.00	-
1347/05.10.2010	Festival Advance to Tax Staff	12,000.00	12000.00	-
1348/05.2010	Festival Advance to PW Staff	20,000.00	20000.00	-
1349/05.2010	Festival Advance to PH Staff	197,700.00	97700.00	100,000.00
1350/05.2010	Festival Advance to Octroi Staff	89,200.00	30200.00	59,000.00
1353/05.2010	Paid to Sri R C Maharana, Jr Assistant for repair of Auto Triper- 1874	20,000.00		20,000.00
1411/12.11.2010	Festival Advance to MD Biswal, Jr. Assistant	4,000.00		4,000.00
1641/24.01.2011	Paid to B B Das for supply of Fruits on the occasion of 26 Jan	7,000.00	7000.00	-
1642/26.01.2011	Paid to S P Mishra to wards tiffin on the occasion of 26 th jan	3,500.00		3,500.00
1663/27.01.2011	Paid to Sri R C Maharana, Jr Assistant for purchase of parts of Excavator	7,000.00		7,000.00
07.02.2011	Paid to Gopabandhu Purohit, Census Assistant for purchase of Census materials	1,500.00		1,500.00
07.02.2011	Paid to Smt. S K Das for Awarness Camp on 09.02.2011	2,000.00	2000.00	-
1777/14.03.2011	Paid to Smt. S K Das for SJSRY Workshop	25,000.00	25000.00	-
1795/23.03.2011	Paid to B R Mohapatra towards deposite of MV Tax	44,081.00		44,081.00
1853/31.03.2011	Paid to Smt. Sulakshani Das, CO for health Camp	50,000.00	50000.00	-
	TOTAL	630,681.00	280,600.00	350,081.00

However during the course of audit a sum of RS, 8000.00 was adjusted as details below which was previously surcharged during the year 2009-10 of audit.

1780/16.03.2010	Paid to Sulakhani Dash, CO towards training prog. For elected representative vide voucher no-139/24.05.2011	8,000.00	
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3. Irregular maintenance of advance ledger/cash book

The following irregularities and omissions were noticed in maintenance of advance ledger and cash book-

1. The payment of advance and adjustment there of were not written in red ink in the cash book.
2. In the advance ledger the adjustment were not shown against the payment of advance
3. If full advance amount adjusted same was not shown in the cash book
4. Advance were not adjusted during the same financial year
5. In cash payment of Medical advance stipulation laid down in G.O. No. - 51081/09.12.1993 were not followed.

4. Non-maintenance of outstanding advance register (U/R 70 of OM Rule, 1953 in form XXI)

The outstanding advance register has not been maintained. For which the total advance outstanding against each employee could not be ascertained. The EO is advised to maintain the above register in form XXI and compliance reported.

Responsible Person for this paragraph

Sno	Name	Adress	Amount(In Rs:)
1	SRI PRADEEP KUMAR GARDIA,OAS(I) JR.	NOW LAND ACQUISITION OFFICER ,LOWER INDRA IRRIGATION PROJECT, KHARIAR,DIST- NUAPADA	350081.00

PARA: 9 GRANTS

Bolangir Municipality - 2011-2012

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	01-04-2011	71487373.00	153425940.00	224913313	97299517.00	31-03-2012	127613796	
	GRAND TOTAL	71487373	153425940	224913313	97299517		127613796	

Comments :
Statement Showing the details of Govt. Grants received and Expenditure incurred during the year 2011-12 of Bolangir Municipality
Municipality

Sl. No.	Purpose of Grant	Authority/ G.O. No./Date	Opening balance as on 01.04.2011	Received during year	Total	Expenditure during the year	Closing balance as on 31.03.2012	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Salary of Staff Grant		0	0	0		0	
	TOTAL		0	0	0	0	0	
2	Road maintenance grant (Hard Cash)							
	TOTAL		4502077		4502077	1871115	2630962	
3	Road maintenance grant (Normal)							
	TOTAL		379922		379922	1155465	-775543	
4	Road Development Grant	15226/HUD/24.06.2011		23,81,000.00				
		15229/HUD/24.06.2011		6,42,000.00				
		15232/HUD/24.06.2011		8,59,000.00				
				57,32,000.00				

	TOTAL		10274588			79,27,749.00	1,19,60,839.00	-
				96,14,000.00	1,98,88,588.00			
5	TFC Grant	ONLINE	0	5046000	0		0	
	TFC (NRBS) Grant	2584/HUD/31.1.1.2	0	43,61,000.00	0		0	
	Maintenance of Road & Bridges						0	
	TOTAL		6239421	94,07,000.00	1,56,46,421.00	24,43,221.00	1,32,03,200.00	
6	SJSRY		-3054665		-3054665	2806842	-5861507	
	TOTAL		-3054665		-3054665	2806842	-5861507	
7	IMPROVEMENT OF WATER SUPPLY	4883/HUD/23.02.2012	5,00,000.00	50,00,000.00	5500000		5500000	
	Contribution to Public Toilet	4886HUD/23.02.2012		10,00,000.00	1000000		1000000	
	TOTAL		500000	60,00,000.00	6500000		6500000	
8	Octroi compensation grant							
		11643/HUD/09.5.11	0	19,87,346.00	1987346			
		11639/HUD/09.5.11	0	19,87,346.00	1987346			
		15021/HUD/22.06.2011	0	39,74,692.00	3974692			
		30507/HUD/15.11.2011	0	59,62,038.00	5962038			
		30525/HUD/15.11.2011	0	59,62,038.00	5962038			
		5493/HUD/25.02.2012	0	68,44,570.00	6844570			
	TOTAL		0	26718030	26718030	26718030	0	
9	Construction of Houses I.H.S.D.P	30750/HUD/16.11.11		1,17,71,000.00	1,17,71,000.00			
		30755/HUD/16.11.11		31,41,000.00	31,41,000.00			
		30760/HUD/16.11.11		23,75,000.00	23,75,000.00			

		36010/HUD/29.1 2.2011		3,56,000.00	3,56,000.00		
		36015/HUD/29.1 2.2011		17,65,000.00	17,65,000.00		
		36020/HUD/29.1 2.2011		4,71,000.00	4,71,000.00		
	TOTAL		8961741	1,98,79,000.00	2,88,40,741.00	4926493	2,39,14,248.00
10	UBS Grant						
	TOTAL		789908	0	789908		789908
11	Construction of Primary School		72230	0	72230		
					0		
	TOTAL		72230	0	72230		72230
12	construction of KIOSKI		77737	0	77737		
					0		
	TOTAL		77737	0	77737		77737
13	NSDP Grant		23973	0	23973		
					0		
	TOTAL		23973	0	23973		23973
14	Festival Grant		50000	0	50000		
					0		
	TOTAL		50000	0	50000		50000
15	Dev. Of park, greenaries & afforestation		1100000	0	1100000	236041	863959
	TOTAL		1100000		1100000	236041	863959
16	Const. of Boundry Wall				0		
	TOTAL		500000		500000		500000
17	PERFORMANCE BASED INCENTIVE GRANT		0				
	Providing basic urban services	5668/HUD/25.02. 2012	0	31,78,000.00	3178000		
		5672/HUD/25.02. 2012		9,85,000.00	985000		

	Lighting & Electricals	4889/HUD/23.02.2012		30,00,000.00	3000000			
	TOTAL		3355607	71,63,000.00	10518607	4377890	6140717	
18	PROTECTION AND CONSERVATION OF WATER BODIES		0		0			
	ANIMAL BIRTH CONTROL PROGRAMME	2666/HUD/30.01.2012		10,00,000.00	1000000		1000000	
	TOTAL		400000	10,00,000.00	1400000		1400000	
19	Urban Tourism		-786373	0	-786373			
	TOTAL		-786373	0	-786373		-786373	
19	Solid waste Management Grant & Data Base	ONLINE	6090000	4040000	10130000		10130000	
					0		0	
	TOTAL		6090000	4040000	10130000	3008066	7121934	
19	Entertainment Grant		14000		14000			
	TOTAL		14000		14000		14000	
20	NFBS Grant		400000	540000	940000	400000	540000	
21	OAP/NOAP/ODP		3459000	12672000	16131000	10364200	5766800	
22	Urban statistics for HR and Asseement scheme for entry of survey data and generation of state/city reports of slum survey, house hold survey and BPL	5443/HUD/25.02.2012	0	27335				
	TOTAL		0	27335	27335	0	27335	
23	MOTOR VEHICLE TAX	4660/HUD/22.02.2012	0	4436000	4436000		4436000	
	TOTAL		0	4436000	4436000		4436000	
	TOTAL URBAN DEPARTMENT GRANT		43349166	101496365	144845531	66235112	78610419	0
23	OTHER GRANTS							
	BRGF		23187477	37038900	60226377	20677857	39548520	
	MDM Grant		55619		55619		55619	
	MPLAD		-1144854	669000	-475854	1256509	-1732363	

	Red Cross		41204		41204		41204	
	TLC Grant		12940		12940		12940	
	WODC		2962495	3200000	6162495	2962942	3199553	
	SPECIAL PROBLEM FUND		406085	700000	1106085		1106085	
	MLALAD		515154	6133985	6649139	3055312	3593827	
	Dewatering Charge		88000		88000		88000	
	Grant from CDMO		1000000		1000000		1000000	
	HIV / AIDS		51200	89000	140200	21600	118600	
	Assistance on Flood in 2008		-19080		-19080	2840	-21920	
	Restoration of Roads under Flood 2007(CRF)		659112		659112		659112	
	Census		1054255	807605	1861860	31316	1830544	
	SECC 2011			36500	36500		36500	
	RTI Work Shop		-198003		-198003		-198003	
	Pension (LFS)		-533397	3254585	2721188	3056029	-334841	
	TOTAL		28138207	51929575	80067782	31064405	49003377	
	GRAND TOTAL		71487373.00	153425940.00	224913313.00	97299517.00	127613796.00	

As could be seen from the above position that Govt. Gants to the tune of Rs.127613796.00 are lying unspent as on 31.03.2012. The utilisation of the grants seems to be very poor. Immediate and effective steps need to be taken to utilize the grants at the earliest. Fresh sanction from the competent authorities needs to be obtained to utilize the Govt. Grants beyond their stipulation period of utilisation. Grants having no scope of expenditure needs to be refunded to the granting agencies.

Irregular Maintenance of G.I.A register

The G.I.A register was maintained irregularly. The previous years grants and utilisation were not carried over during the year under audit. The details of expenditure incurred during the year under audit were not furnished in GIA register with voucher no and date. The details of utilisation certificates position were also not mentioned in the register.

However the same register may be maintained properly as per O.M. Rules and compliance reported.

PARA: 10 UTILISATION CERTIFICATE

Bolangir Municipality - 2011-2012

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	01-04-2011	122791676.50	153425940.00	276217616.5	101353909.00	31-03-2012	174863707.5	
	GRAND TOTAL	122791676.5		276217616.5	101353909		174863707.5	

Comments :

DETAILS OF UTILISATION CERTIFICATE SENT DURING THE PERIOD 2011-12

LETTER NO./DATE	NAME OF THE GRANTS	AMOUNT	PERIOD CONCERN
922/24.09.2011	OCTROI COMPANSATION GRANT	1,431,922.00	2009-10
922/24.09.2011	OCTROI COMPANSATION GRANT	1,605,993.00	2010-11
922/24.09.2011	OCTROI COMPANSATION GRANT	1,799,678.00	2010-11
922/24.09.2011	OCTROI COMPANSATION GRANT	1,987,346.00	2010-11
922/24.09.2011	OCTROI COMPANSATION GRANT	3,794,024.00	2010-11
3853/19.12.2011	OCTROI COMPANSATION GRANT	1,987,346.00	2011-12
4250/16.11.2010	OCTROI COMPANSATION GRANT	1,987,346.00	2011-12
1731/18.05.2010	OCTROI COMPANSATION GRANT	3,974,692.00	2011-12
4252/16.11.2010	OCTROI COMPANSATION GRANT	5,962,038.00	2011-12
3158/17.08.2010	OCTROI COMPANSATION GRANT	3,974,692.00	2011-12
853(ADM)/24.01.2012	INCENTIVE GRANTS	403,000.00	2008-09
853(ADM)/24.01.2012	INCENTIVE GRANTS	40,346.00	2008-09
853(ADM)/24.01.2012	INCENTIVE GRANTS	300,000.00	2006-07
853(ADM)/24.01.2012	INCENTIVE GRANTS	339,000.00	2010-11
1170/5.12.2011	INCENTIVE GRANTS	2,115,000.00	2010-11
853/24.01.2012	INCENTIVE GRANTS	290,000.00	2009-10
853/24.01.2012	INCENTIVE GRANTS	14,000.00	2010-11
853/24.01.2012	INCENTIVE GRANTS	8,085.00	2010-11
545/18.01.2012	INCENTIVE GRANTS	1,347,346.00	2010-11
297/11.01.2012	INCENTIVE GRANTS	1,355,431.00	2010-11
3601/5.12.2011	INCENTIVE GRANTS	975,000.00	2009-10
3601/5.12.2011	INCENTIVE GRANTS	1,131,915.00	2010-11
3869/20.10.2011	GREENARY PARK	611,069.00	2009-10
1274/20.04.2011	TFC	702,205.00	2009-10
1274/20.04.2011	TFC	173,888.00	2009-10

2538/5.08.2011	RMG(N)	150,790.00	2008-09
2538/5.08.2011	RMG(N)	732,276.00	2009-10
2701/16.08.2011	RMG(N)	672,893.00	2009-10
3603/26.11.2011	RMG(N)	337,974.00	2009-10
1278/12.03.2012	RMG(N)	279,764.00	2010-11
1278/12.03.2012	RMG(HC)	1,121,505.00	2009-10
1523/7.05.2011	RMG(N)	833,000.00	2009-10
1523/7.05.2011	RMG(HC)	766,000.00	2009-10
1892/13.06.2011	RMG(N)	244,809.00	2010-11
1892/13.06.2011	RMG(HC)	450,000.00	2009-10
1278/12.03.2012	ROAD AND BRIDGES	1,100,681.00	2010-11
3607/26.11.2011	ROAD AND BRIDGES	1,147,000.00	2010-11
1280/12.03.2012	BRGF	508,420.00	2007-08
1280/12.03.2012	BRGF	1,752,530.00	2009-10
1280/12.03.2012	BRGF	975,073.00	2010-11
3605/26.11.2011	BRGF	5,672,273.00	2009-10
1894/13.06.2011	BRGF	1,086,419.00	2009-10
1894/13.06.2011	BRGF	582,392.00	2007-08
1894/13.06.2011	BRGF	3,374,909.00	2010-11
1270/20.04.2011	BRGF	1,541,039.00	2009-10
1270/20.04.2011	BRGF	1,311,900.00	2007-08
302/12.01.2012	IHSDP	38,400,900.00	2011-12
GRAND TOTAL		101,353,909.00	

It would be seen from the above position that U.C to the tune of RS. 174863707..50 was shown pending for submission as on 31.03.2012. The Executive Officer is advised to expediate the submission of U.C and compliance reported to audit.

Year wise breake up –

The year wise breakup of pending UC is furnished below. However the category wise outstanding UC could be furnished due to non-maintanance of UC register. The EO is advised to maintain the same and compliance reported.

Year	Amount
Upto 1986-87	1,812,916.50
1987-88	700,057.00
1988-89	273,330.00
1989-90	416,042.00
1991-92	196,434.00
1993-94	95,320.00
1994-95	29,906.00
1995-96	225,210.00
1996-97	1,800,972.00
1997-98	4,805,610.00

1998-99	1,011,000.00
1999-00	3,408,914.00
2000-01	1,369,064.00
2001-02	1,052,356.00
2002-03	-
2003-04	-
2004-05	1,250,423.00
2005-06	7,152,135.00
2006-07	2,547,861.00
2007-08	10,869,672.00
2008-09	-
2009-10	6,747,252.00
2010-11	31,960,307.00
2011-12	97138926.00
TOTAL	174863707.50

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -	<p>.Less deposit of park Ticket-:</p> <p>on checking of park ticket collection register it was noticed that at page no. 37 a total sum of RS. 170.00 was collected vide Ticket book no. 47 @1.00 per ticket sl. No. 131 to 300 on dt. 14.11.2011. But as against the collection of RS. 170.00 by Sri Nrupati Bhoi, Tax collector only a sum of RS. 70.00 was deposited leaving a balance of RS. 100.00 which cannot be admitted in audit and needs to be recovered from person concerned .</p> <p>In response to the audit objection memo the local authority recovered the amount of Rs.100.00 vide MR No.-89/77 dated 13.05.2013. Hence the para is dropped.</p>
11.2 -	<p>NON DEPOSIT OF MISC. RECEIPT.</p> <p>On checking of the miscellaneous collection register of Sri Prana krushna Sarangi, Tax collector, it was noticed that vide page no. 49 a sum of RS. 110.00 was collected on dt. 14.12.2011 and 15.12.2011 vide M.R book No. 200 , sl. No .65 to 74 but the same was not deposited to the Municipality which cannot be admitted in audit and needs recovery.</p> <p>In response to audit objection memo the local authority recovered the amount of Rs. 110.00 vide MR No.- 89/78 dated 13.05.2013. Hence the para is dropped.</p>
11.3 - LESS DEPOSIT TO D.C.R	<p>On checking of the cess pool daily collection register vide page no. 5 it was noticed that a sum of RS. 9600.00 has been collected vide M.R.NO. 3924 to 3928 but as against the collection RS. 7200.00 has been deposited leaving a balance of RS. 2400.00 which can not be admitted in audit. Again in the same collection register vide page no. 9 a sum of RS, 1200.00 has been collected vide M.R.NO 64 of book no. 39 which was shown to be deposited two times on dated 27.02.2013 and 28.02.2013 .Hence adjusting the amount of RS. 1200.00 , only RS. 1200.00 out of RS. 2400.00 needs to be recovered from sri Bhimsa Sahoo, Amin and compliance reported .</p> <p>In response to audit objection memo the local authority recovered the amount of Rs. 1200.00 vide MR No.- 89/70 dated 10.05.2013. Hence the para is dropped.</p>
11.4 -	<p>Less deposit of park Ticket collection</p> <p>During the course of tracing of daily collection register w.r. to cashier's cash book it was noticed that on dt. 23.06.2012 to 25.06.2012 a total sum of RS. 1000.00 has been collected vide page no. 69 of the D.C.R and shown to have been deposited in the cashiers cash book . But the same amount has not been taken to cashiers cash book though the cashier sri satyanarayan das, has affixed the receive acknowledgement stamp with dated initial on the body of the D.C.R .Hence such kind of negligence leads to loss of RS. 1000.00 to the Municipality which cannot be admitted in audit .</p> <p>In response to audit objection memo the local authority recovered the amount of Rs. 1000.00 vide MR No.- 89/63 dated 09.05.2013. Hence the para is dropped.</p>

PARA: 12 LOSS OF STOCK & STORE

12.1 -
NO COMMENTS.

PARA: 13 AUDIT OF RECEIPTS

13.1 -
No comments

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Irregular and Inadmissible Payment towards Off day bills-

As per the principle of organization, the interest of the employees rests with the interest of the organization and vice-versa. But when the duties of the employees are to collect tax on market the organizational expectation from that employee can be fulfilled only by observing bonafied duty of collecting the tax which is correlated with the opening and closing of the market. Similarly the Civic services which was entrusted with to the municipality was to be restored irrespective of days and holidays. However specific provisions for the scavenging staff of allowing additional off day allowance for not more than 5 days have been made as per rule of OM Rules.

But as observed indiscriminately off day allowance were paid to all varieties of staff irrespective of their bonafied duties through out the year for which Rs 358247.00 was paid as detail below in contravention to rules. Hence the payment of off day allowance amounting to Rs.202169.00 suggested for recovery . The details are furnished below.

STATEMENT SHOWING THE DETAILS OF OFF DAY BILL PAYMENT.

VR.NO	DATE	AMOUNT
59	25.04.2011	4139.00
148	24.05.2011	1132.00
149	24.05.2011	1132.00
150	24.05.2011	2765.00
151	24.05.2011	6539.00
228	20.06.2011	824.00
229	20.06.2011	1132.00
242	22.06.2011	2060.00
243	22.06.2011	1854.00
281	29.06.2011	406.00
340	26.07.2011	2900.00
341	26.07.2011	4640.00
342	26.07.2011	4766.00

392	17.08.2011	6539.00
445	25.08.2011	2727.00
465	30.08.2011	412.00
510	16.09.2011	4792.00
511	16.09.2011	824.00
512	16.09.2011	5784.00
513	16.09.2011	400.00
514	16.09.2011	27251.00
515	16.09.2011	1415.00
516	16.09.2011	1492.00
517	16.09.2011	2678.00
518	16.09.2011	1030.00
594	1.10.2011	1132.00
706(50)	29.11.2011	56588.00
707	29.11.2011	2624.00
708(4)	29.11.2011	22339.00
710(2)	29.11.2011	5525.00
714(3)	29.11.2011	11582.00
793(7)	19.12.2011	12746.00
	TOTAL	202169.00

In response to audit objection memo the local authority stated that as per emergency requirement the sanitation staff were engaged on the holiday an according to the wages paid .and noted for future guidance. The reply of the local authority is not convincing at all. Hence objection stands on own merit. So the following officials are kept responsible for the loss of Municipality.

Responsible Person for this paragraph

Sno	Name	Adress	Amount(In Rs.)
1	SRI SIBA PRASAD MISHRA	RETIRED AND NOW RESIDING AT SAINTALA,DIST-BALANG	17144.00
2	SRI SANJAY KUMAR NAG	NOW AT BALANGIR MUNICIPALITY,DIST-BALANGIR	83940.00
3	SRI NABIN KUMAR PATEL	NOW TAHASILDAR AT PHIRINGIA, DIST-PHULBAN	55702.00
4	SRI PRADEEP KUMAR GARDIA,OAS(I) JR.	NOW LAND ACQUISITION OFFICER ,LOWER INDRA IRRIGATION PROJECT, KHARIAR,DIST- NUAPADA	45383.00

14.2 -

- IRREGULAR ENGAGEMENT OF DLRs/NMRs- -:On scrutiny of paid vouchers it was noticed that a total sum of 3008066.00 was paid to N.M.Rs/D.L.Rs, CLRs in Bolangir Municipality rregularly.It is hereby pointed out that as per G.O. NO 17815(45)F dt 12.04.1993 read with letter no. 19941 dt. 14.09.1981 Engagement of persons on daily wages for office and field works without special written sanction of the finance deptt. is banned. violation of these instructions will result in fixation of personal responsibility on the officer engaging such persons and also on person disbursing the wages to the concerned persons:..Besides H &U.D, Govt. of orissa has been disallowed engagement of DLRs/NMRs/CLRs in U LBs vide their notification O.M. No. 20133/HUD dt 28.09.2004. As such the payment of RS. 3008066.00 towards engagement of DLRs/NMRs seems to be irregular and unjustified. The details are furnished below.

DATE	AMOUNT	
23.04.2011	87444.00	
23.04.2011	171391.00	
23.04.2011	2575.00	
23.04.2011	7728.00	
23.04.2011	2781.00	
18.05.2011	195488.00	
18.05.2011	106144.00	
18.05.2011	1800.00	
18.05.2011	8372.00	
18.05.2011	2575.00	
13.06.2011	105249.00	
13.06.2011	338.00	
13.06.2011	21608.00	
13.06.2011	2678.00	
13.06.2011	174049.00	
13.06.2011	7444.00	
25.07.2011	315449.00	
18.08.2011	101388.00	
18.08.2011	2678.00	
18.08.2011	8050.00	
18.08.2011	2575.00	
18.08.2011	176487.00	
24.09.2011	115202.00	
24.09.2011	8694.00	
24.09.2011	187185.00	
24.09.2011	2781.00	

28.10.2011	104779.00	
28.10.2011	194790.00	
26.11.2011	104163.00	
26.11.2011	183002.00	
26.11.2011	2678.00	
26.11.2011	2678.00	
26.11.2011	8372.00	
4.01.2012	95648.00	
4.01.2012	167772.00	
4.01.2012	4738.00	
4.01.2012	2900.00	
4.01.2012	2678.00	
3.03.2012	30240.00	
3.03.2012	284345.00	
3.03.2012	1130.00	
TOTAL	3008066.00	

In response to audit objection memo the local authority stated that as per emergency requirement the sanitation staff engaged. and noted for future guidance.. so the total expenditure of RS. 3008066.00 towards N.M.R/D.L.R is kept under objection.

14.3 -

Purchase of electrical materials:-On scrutiny of paid vouchers during the course of audit it was noticed that a total sum of 2991523.00 was paid to different firms towards purchase of electrical materials as detailed below. To find the genuineness of payment the local authority is asked to show the purchase file showing quotations, approved price list and utilisation register etc. before audit for necessary verification.

VR.NO.	DATE	AMOUNT	to whom paid
32	13.04.2011	443763.00	M/S SANTOSHI ELECTRICALS
311	15.07.2011	347593.00	M/S SANTOSHI ELECTRICALS
429	22.08.2011	738855.00	M/S SANTOSHI ELECTRICALS
636	24.10.2011	431247.00	M/S SANTOSHI ELECTRICALS
807	21.12.2011	390464.00	M/S SANTOSHI ELECTRICALS
826	6.01.2012	390464.00	M/S SANTOSHI ELECTRICALS
902	13.03.2012	249137.00	M/S SANTOSHI ELECTRICALS
	TOTAL	2991523.00	

In response to audit objection memo the local authority stated that steps will be taken produce to next audit..Hence till production of the records the total amount of RS. 2991523.00 is kept under objection.

14.4 -

Irregular and inadmissible payment towards engagement of Private Tractors_

During the course of audit it was disclosed that a sum of RS. 268800.00 was paid Sri Banamali suna, owner of Tractor towards engagement of private tractors in Municipality, Bolangir as details given below. For such payment the purpose for which the vehicle was engaged alongwith agreement file may be produced to audit. on details scrutiny of vouchers it was found that neither registration number of the Tractor has been furnished in the bill nor registration certificate has been attached to the vouchers.

But to the utter violation to the prescribed provision and without mentioning the name of the place where the debris was dumped and moreover without measuring the quantity of debris, such a huge amount was paid to the private tractor owner which seems to be absolutely false and cannot be admitted in audit. The details are given below.

VR.NO	DATE	AMOUNT
	8129.04.2011	24800.00
156	27.05.2011	24000.00
266	27.06.2011	24800.00
	33526.07.2011	24000.00
453	25.08.2011	24800.00
567	29.09.2011	24800.00
724	29.11.2011	48000.00
817	6.01.2012	24000.00
849	27.01.2012	24800.00
	88328.02.2012	24800.00
	TOTAL	268800.00

In response to audit objection memo the local authority stated that as per requirement for lifting of garbages and non availability of sufficient vehicle of this municipality .The private tractor was engaged by hire basis. The reply of the local authority could not show the justify reason for the engagement of private tractor. Hence the expenditure incurred towards engagement of private tractors to the tune of RS. 268800.00 needs to be recovered from the person responsible and compliance reported to audit.

Responsible Person for this paragraph

Sno	Name	Adress	Amount(In Rs.)
1	SRI PRADEEP KUMAR GARDIA,OAS(I) JR.	NOW LAND ACQUISITION OFFICER ,LOWER INDRA IRRIGATION PROJECT, KHARIAR,DIST- NUAPADA	110400.00
2	SRI SANJAY KUMAR NAG	NOW AT BALANGIR MUNICIPALITY,DIST-BALANGIR	85600.00
3	SRI SIBA PRASAD MISHRA	RETIRED AND NOW RESIDING AT SAINTALA,DIST-BALANGIR	48800.00
4	SRI NABIN KUMAR PATEL	NOW TAHASILDAR AT PHIRINGIA, DIST-PHULBANI	24000.00

14.5 - Required records wanting

It is seen from the Cash Book and Paid Vouchers that a total sum of Rs.497880.00.00 as detailed below has been paid to different private persons and agency towards performing sanitation work. In support of the expenditure the following documents could not be produced to audit.

- 1.Tender document.
2. Agreement of the party.

3.Details of bill submitted by the payee in support of payment made.

4.Certificate of the officer in-charge of sanitation as regard the satisfactory performance of the party.

5.Approval from competent authority for engagement of private Labour.

VR.NO	DATE	AMOUNT	PERIOD
82	24.04.2011	45090.00	15.03.2011 TO 14.04.2011
157	27.05.2011	45180.00	15.04.2011 TO 14.05.2011
267	27.06.2011	43650.00	15.05.2011 TO 14.06.2011
336	26.07.2011	44640.00	15.06.2011 TO 14.07.2011
454	25.08.2011	43740.00	15.07.2011 TO 14.08.2011
568	29.09.2011	44730.00	15.08.2011 TO 14.09.2011
725(2)	26.11.2011	91170.00	15.09.2011 TO 14.11.2011
818	6.01.2012	45270.00	15.11.2011 TO 14.12.2011
848	27.01.2012	47070.00	15.12.2011 TO 14.01.2012
884	28.02.2012	47340.00	15.01.2012 TO 14.02.2012
	TOTAL	497880.00	

In response to the audit objection memo the local authority stated that for the requirement of the festive occasion and as per local people the private labourer were engaged due to shortage of official staff and also cleaning of drainage for free flow of rain water. but did not produced any relevant documents.Hence till production of records, the total expenditure of RS. 497880.00 is kept under objection.

14.6 -

EXCESS PAYMENT DUE TO NON DEDUCTION OF ROYALTY - :on checking of vouchers w.r.to cash book it is revealed that a sum RS. 1033.00 was excess paid for supply of Morum and sand to different ,supplier .without deducting the Royalty amount which cannot be admitted in audit and needs recovery.The details are given below.

DESCRIPTION	QTY	ACTUAL DUE FOR ROYALTY	ROYALTY DEDUCTED	BALANCE TO BE DEDUCTED	DIFFERENCE(TOTAL)	VR.NO/DATE
MOORUM	20.69	19.60	14.00	5.60	115.864	26/11.04.2011
MOORUM FOR 5 TRIPS	13.00	19.60	0.00	0.00	254.80	186/31.05.2011
SAND	13.00	19.60	0.00	0.00	254.80	449/26.08.2011
MOORUM	20.80	19.60	0.00	0.00	407.68	449/26.08.2011
				TOTAL	1033..00	

In response to the audit objection memo the local authority stated that step will be taken to recovered the amount from the person concerned .Hence objection stands on its own merit. For such non realization of royalty amount the following officials are kept responsible.

- 1.SRI PRADEEP KUMAR GARDIA, EX-EO, RS.517.00
- 2.SRI SIBA PRASAD MISHRA, EX-ACCOUNTANT, RS. 185.00
3. SRI SANJAY KUMAR NAG, ACCOUNTANT, RS.331.00

14.7 - Irregular disbursement of Subsidy Grant under SJSRY-

On y of the paid vouchers in course of audit, it was noticed that a total sum of Rs.2676842.00 as detailed below was deposited in different bank accounts towards deposit of subsidy amount under SJSRY Scheme. The local authority was asked to produce the loan file showing the sanction order, asset register, loan disbursement and repayment and allotment position to verify the payments.

VR.NO.	DATE	AMOUNT	CH.NO/DATE	BANK NAME
	2711.04.2011		99864174856/11.04.2011	S.B.I ,BOLANGIR
220(A)	13.06.2011		25000351954/18.06.2011	CENTRAL BANK,BGR
343(A)	26.07.2011		430000351955/26.07.2011	BANK OF BARODA
	323.09.2011		112078351956/23.09.2012	BANK OF BARODA
	26.09.2011		12500351957/26.09.2011	BANK OF BARODA
	26.09.2011		62500351958/26.09.2011	BANK OF BARODA
	26.09.2011		215000351959/26.09.2011	BANK OF BARODA
	731.10.2011		286150359022/31.10.2011	BANK OF BARODA
	831.10.2011		60200359023/31.10.2011	BANK OF BARODA
	116.01.2012		162500359025/6.01.2012	UNITED BANK OF INDIA
	126.01.2012		30000359026/6.01.2012	CENTRAL BANK,BGR
	136.01.2012		25000359027/6.01.2012	P.N.BANK, BGR
	146.01.2012		217000359028/6.01.2012	ANDHRA BANK,BGR
	85130.01.2012		154800022654/30.01.2012	S.B.I ,BOLANGIR
	152.02.2012		20000SJSRY	
	162.02.2012		24000490588/2.02.2012	P.N.BANK,

				BGR	
17	02.2012	20000	490589/2.02.2012	P.N.BANK, BGR	
19	03.2012	20000	359032/14.03.2012	BANK OF BARODA	
20	03.2012	24000	359033/14.03.2012	BANK OF BARODA	
21	03.2012	25000	359034/14.03.2012	BANK OF BARODA	
22	03.2012	12500	359035/14.03.2012	BANK OF BARODA	
23	03.2012	142500	359040/14.03.2012	BANK OF BARODA	
24	03.2012	112500	359037/14.03.2012	BANK OF BARODA	
25	03.2012	113750	359038/14.03.2012	BANK OF BARODA	
26	03.2012	112500	359039/14.03.2012	BANK OF BARODA	
(-)	16.03.2012	50000	359061/16.03.2012	S.B.I ,BOLANGIR	
28	31.03.2012	87500	359042/31.03.2012	CENTRAL BANK,BGR	
29	31.03.2012	20000	359042/31.03.2012	BANK OF INDIA,BGR	
	TOTAL	2676842.00			

In response to the audit objection memo the local authority produced the related records and registers. Hence the para is dropped after verification of all the records.

14.8 - REQUIRED RECORDS WANTING

:On scrutiny of paid vouchers during the course of audit it was noticed that a total sum of **Rs.758678.00** was paid to different firms towards purchase of different sanitary materials and stationary articles as detailed below.To find the genuiness of payment the local authority is asked to show the purchase file showing quotations, approved price list , stock register and utilization register etc. before audit for necessary verification.

VR.NO	DATE	AMOUNT	PURPOSE
138	24.05.2011	91700.00	Repair of cess pool
173	30.05.2011	37331.00	supply of 100 bags bleaching powder
293	1.07.2011	116550.00	PAID TO NAM towards biometric survey under IHSDP
306	13.07.2011	74262.00	FOR SUPPLY OF BLEACHING POWDER
307	13.07.2011	25225.00	PAID TO SAMALESWARI PRINTERS , BOLANGIR FOR STATIONARY ARTICLES

475	30.08.2011	74262.00	FOR SUPPLY OF BLEACHING POWDER
522	16.09.2011	11700.00	SUPPLY OF LIFEBOY SHOP
540	23.09.2011	42640.00	SUPPLY OF MALATHEIN
764	12.12.2011	82288.00	FOR SUPPLY OF BLEACHING POWDER
765	12.12.2011	182520.00	SUPPLY OF MALERIA OIL
806	21.12.2011	16000.00	SUPPLY OF CRUSER DUST
838	18.01.2012	4200.00	SUPPLY OF GREETING CARD
TOTAL		758678.00	

In response to the audit objection memo the local authority stated that steps will be taken to produce the relevant records in next audit. .Hence till production of the same a sum of RS. 758678.00 is kept under objection.

14.9 - NON PRODUCTION OF M.B.P.Y ACCQUITTANCE ROLL

--On scrutiny of paid vouchers w.r.to cash books it is revealed that a sum of RS.10364200. 00 was paid towards M.B.P.Y of different beneficiary .In support of payments the local authority was asked to produced the A/R for verification.The details of payments are given below.

VR.NO	DATE	AMOUNT
31	13.04.2011	770800.00
111	13.05.2011	761400.00
101	5.05.2011	2800.00
102	5.05.2011	2000.00
110	11.05.2011	2400.00
204(79)	8.06.2011	221200.00
252	23.06.2011	2800.00
273	27.06.2011	2600.00
274	27.06.2011	2200.00

275	27.06.2011	6200.00	
212	10.06.2011	792000.00	
308	14.07.2011	797600.00	
348	29.07.2011	2600.00	
369	13.08.2011	807600.00	
463	26.08.2011	2400.00	
476	30.08.2011	76000.00	
495	13.09.2011	100000.00	
503	14.09.2011	769800.00	
543	24.09.2011	29600.00	
651	28.10.2011	18400.00	
620	14.10.2011	906400.00	
683	25.11.2011	866800.00	
772	15.12.2011	726400.00	
	21.12.2011	53000.00	
	16.01.2012	841200.00	
871	21.02.2012	900000.00	
	26.03.2012	900000.00	
	TOTAL	10364200.00	

In response to the audit objection memo the local authority could not produced the A/R. Hence the entire payment of RS. 10364200.00 is kept under objection.

PARA: 15 AUDIT ON WORKS

15.1 - Loss of Govt Revenue due to less deduction of royalty:-

On checking of the following Work case records it is observed that royalty is deducted @Rs.14/- per cum instead of Rs.20/- in case of moorum, sand and Earth and Rs.51/- instead of Rs.71/- in case of stone products as revised on dated 01.09.2010 resulting in loss of Govt revenue to the tune of Rs. 35,598.00. which is not admissible in audit.

SL.NO	NAME OF THE WORK	CR NO.	ESTIMATED COST	EARTH/MOORUM	SAND	METAL/STONE	CHIPS	TOTAL ROYALTY	ROYALTY DEDUCTED	ROYALTY LESS DEDUCTED	VR.NO/DATE
1	CONST. OF C.C ROAD FROM NARAT BEHERA TO LUMBARI PATRAAT WARD NO. 6	376/2009-10/BRGF	1,00,000.00		26.52	36.69		3,098.70	2,233.00	865.70	06/27.01.2012
2	CONST. OF C.C ROAD FROM UTTAM SAHOO RESIDENCE	189/10-11/BRGF	2,00,000.00		29.10	12.97	18.23	2,765.85	1,981.00	784.85	164/30.05.2011

	TO RAMESH NATH										
3	CONST. OF C.C ROAD SURYA SAHOO TO MAHARANA RES.	196/10-11/B RGF	2,00,000.00		57.04		45.97	4,358.80	3,116.00	1,242.80	385/16.08.2011
4	CONST. OF C.C ROAD AT RAMESWAR NAGAR W.NO. 7	FILE NO. 190/2010-11/BRGF	2,00,000.00		51.27	22.88	31.99	4,866.46	3,484.00	1,382.46	416/18.08.2011
5	CONST. OF CLASS ROOM AT P.R HIGH SCHOOL	129/2009-10/BRGF	4,00,000.00		112.72	50.69	28.73	7,814.17	5,583.00	2,231.17	690/25.11.2011
6	CONST. OF DRAIN FROM RANJAN MATHUA RES. TO KASI BARIK RES.	76/2010-11/BRGF	1,30,000.00		21.79		20.64	1,880.78	1,346.00	534.78	168/30.05.2011
7	CONST. OF DRAIN FROM KAPIL BETEL SHOP	125/2011/BRGF	4,00,000.00		90.35	22.29	77.77	8,811.15	6,308.00	2,503.15	166/30.05.2011
8	CONST. OF C.C ROAD OF NITHENIAL CHATRIA RES.	94/2009-10/BRGF	1,00,000.00		29.20	26.73		2,455.00	1,757.00	698.00	256/27.06.2011
9	IMP. OF C.C ROAD AT HATISALPARA	294/101-11/BRGF	1,30,000.00		35.29	15.72	22.11	3,354.19	2,402.00	952.19	605/1.10.2011
10	IMP. OF DRAIN FROM MUNA MEHAR RES. TO RLY. STATION OF TELIGOTH PARA	206/10-11/B RGF	2,00,000.00		26.33	20.93	3.41	2,230.90	1,597.00	633.90	261/27.06.2011
11	CONST. OF METAL MOORUM ROAD FROM SAHU BABU RES.	5/2009-10/B RGF	1,30,000.00			26.00		1,820.07	1,311.00	509.07	408/18.08.2011
12	CONST. OF METAL MOORUM ROAD FROM SAHU BABU RES.	5/2009-10/B RGF	1,30,000.00	59.06				1,181.20	827.00	354.20	691/25.11.2011
13	CONST. OF C.C ROAD FROM MANTU GOYAL RES. TOWARDS	22/2010-11/BRGF	3,00,000.00		42.35	10.09	57.82	5,600.69	4,017.00	1,583.69	167/30.05.2011

	PRAFULLA CHOPDAR										
14	CONST. OF CREMOTREY GROUND BIBHUTIPARA	8/2009-10/B RGF	3,30,000.00		93.04	49.08	55.21	9,161.14	6,560.00	2,601.14	71/29.04.2011
15	CONST. OF F.C.I NALA	204/10-11/B RGF	8,00,000.00		82.58	43.56	49.00	8,130.94	5,823.00	2,307.94	73/29.04.2011
16	CONST. OF F.C.I NALA	204/10-11/B RGF	8,00,000.00		28.89	57.78		4,622.24	3,318.00	1,304.24	259/27.06.2011
17	IMP. OF ROAD AND DRAIN FROM GHANSA RES. TO JUGAL SAHOO	275/10-11/B RGF	4,00,000.00		69.50	78.03	47.47	10,174.85	7,299.00	2,875.85	603/1.10.2011
18	IMP. OF ROAD AND DRAIN FROM GHANSA RES. TO JUGAL SAHOO	275/10-11/B RGF	4,00,000.00		51.65	34.51	32.35	5,713.26	4,095.00	1,618.26	1/27.01.2012
19	CONST. OF DRAIN WITH CULVERT FROM ROUT RES. TOWARDS GOVT. HIGH SCHOOL	102/2009-10/ BRGF	1,30,000.00		20.83		19.52	1,783.08	1,760.00	23.08	417/18.08.2011
20	CONST. OF C.C ROAD FROM HADU BOSHI RES. TOWARDS RABI PATTANAIK RESIDENCE	198/10-11/B RGF	3,00,000.00		42.34	67.90		5,599.84	4,016.00	1,583.84	169/30.05.2011
21	CONST. OF C.C ROAD AND DRAIN FROM NARAYAN HOTA RES. TOWARDS PURNAPATRA RES.	295/10-11/B RGF	1,30,000.00		20.56	41.13		3,290.22	2,361.00	929.22	685/25.11.2011
22	CONST. OF ROAD AND DRAIN FROM SATYA RES. TO MAHARANA RES.	87/2009-10/ BRGF	3,00,000.00		69.36	66.45		6,038.87	4,322.00	1,716.87	72/29.04.2011
23	CONST. OF C.C ROAD FROM UTTAM SAHOO RES. TO RAMESH NATH RES.	374/2009-10/ BRGF	1,60,000.00		32.33	42.29		3,606.75	2,585.00	1,021.75	686/25.11.2011
24	IMP. OF ROAD AND	500/2009-10/ BRGF	1,30,000.00		32.72	39.06		3,388.45	2,428.00	960.45	692/25.11.2011

	DRAIN FROM GANGA KIRAN STORE TOWARDS JAGA MOHARANA RES.		0								
25	IMP. OF ROAD FROM THIKADARPA DA LAGANNATH MANDIR	291/10-11/B RGF	1,30,000.00		33.98	39.50		3,444.43	2,467.00	977.43	504/1.10.2011
26	IMP. OF ROAD FROM DAMJI GARAGE OF KIMBHARPA DA WARD NO. 4	292/10-11/B RGF	1,30,000.00		1.89	3.78		302.40	218.00	84.40	666/31.10.2011
27	IMP. OF ROAD FROM DAMJI GARAGE OF KIMBHARPA DA WARD NO. 5	292/10-11/B RGF	1,30,000.00		11.63	23.26		1,861.12	1,336.00	525.12	689/25.11.2011
28	CONST. OF DRAIN FROM CUSTOM OFFICE TOWARDS PRADEEP BAG	290/2009-10/BRGF	1,30,000.00		23.21	22.53		2,041.54	1,461.00	580.54	667/31.10.2011
29	CONST. OF ROAD AND DRAIN FROM NANDA RES. TO CIVIL COURT BACK SIDE W. NO. 3	308/2010-11/BRGF	2,00,000.00		36.23	64.13		5,213.67	3,741.00	1,472.67	163/30.05.2011
30	CONST. OF OUTLET OF KANDHPALI BANDH	289/10-11/B RGF	2,00,000.00		27.82	29.23		2,602.15	1,863.00	739.15	12/16.03.2012
	TOTAL							1,27,212.99	91,615.00	35,597.91	

On issue of half margin memo the local authority agreed to recover the amount from the security deposit, Hence the amount may be recovered and compliance reported to audit, failing which the following officials are held responsible.

1. SRI PRADEEP KUMAR GARDIA, EX-EO, 10023.00
2. SRI SANTOSH KUMAR DAS, EX- A.E, RS. 11866.00
3. SRI PRATAP CHANDRA ACHARY, JE, RS. 11866.00
4. SRI NABIN KUMAR PATEL, EX-E.O RS.1843.00

15.2 - Excess payment:-

On scrutiny of the following work case records w.r. to M.B it was revealed a total sum of RS. 4032.00 as detailed below was excess paid due to excess quantity allowed beyond the agreement quantity in different works.

VR. NO.	NAME OF THE WORK	CR NO.	ESTIMATED COST	Items	as per agreement quantity	Quantity paid in bill	excess	rate	total	NAME OF THE J.E	NAME OF THE EXECUTANT	
22/22.02.2012 1	CONST. OF TALIBANDH ADI	54/2011/R/B	49,000.00	EARTH WORK	13.5	15.75	2.25	154.1	346.725	SRI GOLAK BIHARI SAHOO	SRI DEEPAK KUMAR NAG	
14/12.01.2012	IMP. OF ROAD AT DURGAMANDA P CHOWK BANDH W.NO 4	64/2011/R/B	40,000.00	C.C (1:2:4)	5.75	6.825	1.075	3428.05	3685.15375	SRI GOLAK BIHARI SAHOO	SRI SAROJ KUMAR BHOI.	
				TOTAL					4031.88			

In response to to the audit objection memo the local authority agreed to recover the amount from the security deposit. Hence amount may be recovered at an early and compliance reported .

Responsible Person for this paragraph

Sno	Name	Adress	Amount(In Rs.)
1	SRIKANTA KUMAR DAS	NOW RESIDING AT KENDRAPADA MUNICIPALITY, DIST- KENDRAPADA	1008.00
2	SRI SANJAY KUMAR NAG	NOW AT BALANGIR MUNICIPALITY, DIST-BALANGIR	1008.00
3	SRI SANTOSH KUMAR DAS,	NOW AT DIST. HEAD QUARTERS HOSPITAL, NRHM , CDMO, DIST-BALANGIR	1008.00
4	SRI GOLAK BIHARI SAHOO,	NOW AT BALANGIR MUNOCIPALITY, DIST-BALANGIR	1008.00

15.3 - Excess Payment due to excess rate allowed towards cost of MS Rod:-

On checking of the work case records it is observed in the following cases excess rate has been paid towards Labour for cutting, bending , binding MS rod etc. over and above the schedule of rates as details below.Hence due to such payment a sum of RS.5275.00 has been paid in excess which cannot be admitted in audit and needs recovery.

Labour for M.S reinforcement for R.C.C work including cutting bending and binding and laying the grill and placing in position including cost of binding wire 18 to 20 gauge:-

Cost of Materials	Quantity	Rate	Amount
a)Hysd bar +5% over lap & waistage	1 .05MT	@Rs.40000.00 /MT	42,000.00
b) winding wire	8 .MT	@Rs.60.00 /MT	480.00
Cost of labour			
a. Mate	.44MT	@Rs.80.00 /MT	35.20
b. black smith specials	3 .MT	@Rs.110.00 /MT	330.00
c. Man Mulia	8 .MT	@Rs.70.00 /MT	560.00

SUB TOTAL									43,405.20	
d. Overhead charges									.1MT	4,340.52
TOTAL									47,745.72	
Rate per Qntl									4,774.57	
VR. NO.	NAME OF THE WORK	CR NO.	ESTIMATED COST	Qty executed (qtls)	Rate admissible	Rate allowed in bill	differential amount	total amount excess paid	NAME OF THE J.E	NAME OF THE EXECUTANT
1/14.03.2012	CONST. OF ADDL. CLASS ROOM AT GIRLS HIGH SCHOOL AT THIKADARPA DA	52/2011/WOD	300000	18.48	4,774.57	4909.65	135.08	2,496.28	SRI LAXMAN DAS THAKUR	SRI RAMAKANTA NINA
1/27.01.2012	CONST. OF C.C ROAD FROM JAGANNATH MANDIR TO JORE KHANDI, W.NO 7	257/2010-11/R.D	200000	5.00	4774.57	4841.22	66.65	333.25	SRI LAXMAN DAS THAKUR	SRI PRASANTA KUMAR SETH
554/28.09.2011	CONST. OF DRAIN FROM BHAGABAT MANDIR TO MUNU PUROHIT RESIDENCE	122/2010/RM	49000	0.9	4774.57	4903.5	128.93	116.04	SRI LAXMAN DAS THAKUR	SRI KHIROD KUMAR NAG
549/24.09.2011	IMP. OF ROAD FROM COLLEGE SQUARE TO EXERCISE OFFICE	57/2011/R.B	40000	1.241	4774.57	5399.31	624.74	775.30	SRI GOLAK BIHARI SAHOO	SRI SAROJ KUMAR BHOI
545/24.09.2011	IMP. OF ROAD FROM NAG RESIDENCE TO MANOJ MOHANTY RESI.	58/2011-12/R.	40000	1.24	4774.57	5399.31	624.74	774.68	SRI GOLAK BIHARI SAHOO	SRI SAROJ KUMAR BHOI
547/24.09.2011	IMP. OF ROAD FROM MANOJ MOHANTY RESI. TO ROUT RESIDENCE	59/2011-12/R.	40000	1.247	4774.57	5399.31	624.74	779.05	SRI GOLAK BIHARI SAHOO	SRI SAROJ KUMAR BHOI
		TOTAL				99.81		5,274.60		

In response to the audit objection memo the local authority agreed to recover the suggested amount from security deposit. Hence the amount may be recovered at an early and compliance reported.

Responsible Person for this paragraph

Sno	Name	Adress	Amount(In Rs:)
1	SRIKANTA KUMAR DAS	NOW RESIDING AT KENDRAPADA MUNICIPALITY, DIST- KENDRAPADA	565.00
2	SRI PRADEEP KUMAR GARDIA,OAS(I) JR.	NOW LAND ACQUISITION OFFICER ,LOWER INDRA IRRIGATION PROJECT, KHARIAR,DIST- NUAPADA	754.00
3	SRI SANTOSH KUMAR DAS,	NOW AT DIST. HEAD QUARTERS HOSPITAL , NRHM,CDMO,DIST- BALANGIR	1318.00
4	SRI LACHMAN DAS THAKUR	NOW EXECUTIVE OFFICER KHARIAR N.A.C, DIST- NUAPADA	737.00
5	SRI GOLAK BIHARI SAHOO,	NOW AT BALANGIR MUNICIPALITY ,DIST- BALANGIR	583.00
6	SRI SANJAY KUMAR NAG	NOW AT BALANGIR MUNICIPALITY, DIST- BALANGIR	1318.00

15.4 - Excess Payment in works due to amount paid over and above the tender amount

on scrutiny of the following case record it was observed that the works were put to tender after technical saction and were awarded to the contractors less than the estimated amount. But in course of payment of bill it was noticed that the contractor was paid the entire estimated amount instead of the tender amount as per the contract with the contractor by inflating the measurement which was not provided/required as per the estimate in order to provide undue financial benifit to the contractor. Hence the amount of Rs. 89387.00 paid in excess than the tender amount is suggested for recovery.

SL.NO	NAME OF THE WORK	ESTIMATED COST	TENDERED AMOUNT	AMOUNT PAID	EXCESS PAID	MB. NO.	VR. NO. DATE	AGENCY
1	const of double storied pendal building of Gandhi stadium at Bolangir	7,00,000.00	6,29,325.00	7,00,000.00	70,675.00	123 page no 65 to 69 and 118 page no. 135 to 141	33/16.04.2011 For RS. 381910.00 and . Vr. No. 663/31.10.2011 for RS. 318090.00	Chandra Bhanu Seth
2	CONST. OF DRAIN FROM DHANESWAR SAHOO RESIDENCE TOWARDS SANA BAGARTHI RESIDENCE	1,30,000.00	1,04,745.00	1,23,457.00	18,712.00	128 PAGE NO. 8 TO 12	613/1.10.2011	SRI MOHAN BAG
		TOTAL			89,387.00			

In response to the audit objection memo the local authority agreed to recover the suggested amount from security deposit. Hence the amount may be recovered at an early and compliance reported.

Responsible Person for this paragraph

Sno	Name	Adress	Amount(In Rs.)
1	SRI PRADEEP KUMAR GARDIA,OAS(I) JR.	NOW LAND ACQUISITION OFFICER LOWER INDRA IRRIGATION PROJECT KHARIAR ,DIST- NUAPADA	22346.00
2	SRI SANTOSH KUMAR DAS,	NOW AT DIST. HEAD QUARTER HOSPITAL,NRHM,CDMO, DIST-BALANGIR	22346.00
3	SRI SANJAY KUMAR NAG	NOW AT BALANGIR MUNICIPALITY,DIST-BALANGIR	22347.00
4	SRI GOLAK BIHARI SAHOO,	NOW AT BALANGIR MUNICIPALITY,DIST-BALANGIR	17669.00
5	SRI PRATAP CHANDRA ACHARYA	NOW AT SONEPUR MUNICIPALITY, DIST-SONEPUR	4679.00

15.5 - LOSS OF GOVT. MONEY DUE TO NON REALISATION OF VAT AND INCOME .TAX:-

WORK ORDER NO. 1896/4.06.2010

NAME OF THE WORK- CONST. OF C.C ROAD FROM SISHU MANDIR FRONT TO WELL

NAME OF THE J.E- SRI LACHMAN DAS THAKUR

NAME OF THE EXECUTANT - SRI SANTOSH KUMAR PANDA

ESTIMATED COST- RS. 49000.00

M.B NO. 121 PAGE NO. 52 TO 54

VR. NO. 121/17.05.2011 FOR RS. 49000.00

On checking of above mentioned case record it is noticed that

a sum of RS. 2955.00 Is excess paid to the executant due to non realization of VAT @ 4% and Income Tax @2.03% as detailed below. Which can not be admitted in audit and needs recovery .

Bill amount	vat due@4%	Income Tax@2.03	TOTAL
49000.00	1960.00	994.70	2954.70

In response to the audit objection memo the local authority agreed to recover the suggested amount from security deposit. Hence the amount may be recovered at an early and compliance reported.

PERSONS RESPONSIBLE.

1.SRI SANTOSH KUMAR DAS,EX-A.E RS. 739.00

2.SRI PRADEEP KUMAR GARDIA, EX-E.O RS.739.00

3.SRI SIBA PRASAD MISHRA, EX- ACCOUNTANT RS. 739.00

4. SRI LACHMAN DAS THAKUR,EX-J.E RS. 738.00

15.6 - LOSS OF GOVT. MONEY DUE TO NON REALISATION OF VAT ON STONE PRODUCT.

WORK ORDER NO. 08/2011-12/SJSRY

NAME OF THE WORK- IMP. OF ROAD AT SALEPALI (BACK SIDE OF TARWINI RICE MILL TO SUNIL MOHANTY RES.)

NAME OF THE J.E- SRI LACHMAN DAS THAKUR

NAME OF THE EXECUTANT - SRI LACHMAN DAS THAKUR.JE

NAME OF THE A.E - SRI SANTOSH KUMAR DAS

ESTIMATED COST- RS. 130000.00

M.B NO. 120 PAGE NO. 177 TO 180

VR. NO. 03/23.09.2011 FOR RS. 112078.00

On checking of above mentioned case record it is noticed that a sum of RS. 2022.00 is excess paid to the executant due to non realisation of VAT @ 4% on stone product as detailed below Which can not be admitted in audit.

QTY.	DESCRIPTION	RATE	TOTAL	vat due@4%
65.00	METAL	777.60	50544.00	2021.76 or 2022.00

In response to the audit objection memo the local authority agreed to recover the suggested amount from security deposit.Hence the amount may be recovered at an early and compliance reported.

PERSONS RESPONSIBLE.

1.SRI SANTOSH KUMAR DAS, EX-A.E RS. 506.00

2.SRI LACHMAN DAS THAKUR,EX-J.E RS. 506.00

3.SRI PRADEEP KUMAR GARDIA,EX-E.O RS. 505.00

4.SRI SANJAY KUMAR NAG, EX-ACCOUNTANT RS. 505.00

15.7 - LOSS OF GOVT. MONEY DUE TO NON REALISATION OF VAT ON STONE PRODUCT.

WORK ORDER NO. - -/- WODC

NAME OF THE WORK- IMP. OF ROAD AND DRAIN FROM CHANDRASENI MANDIR TO PANCHASAKHA SCHOOL, W. NO.-16

NAME OF THE J.E- SRI LACHMAN DAS THAKUR

NAME OF THE EXECUTANT - SRI LACHMAN DAS THAKUR.JE

NAME OF THE A.E - SRI SANTOSH KUMAR DAS

ESTIMATED COST- RS. 300000.00

M.B NO. 120 PAGE NO. 136 TO 139

VR. NO. 436/23.08.2011 FOR RS. 300000.00

On checking of above mentioned case record it is noticed that

a sum of RS. 3212.00 Is excess paid to the executant due to non realisation of VAT @ 4% on stone product as detailed below. Which can not be admitted in audit and needs recovery from the person concerned.

QTY.	DESCRIPTION	RATE	TOTAL	vat due@4%
35.72	METAL	777.60	27775.87	1111.03
48.47	CHIPS	1083.6	52522.09	2100.88
TOTAL				3211.92

In response to the audit objection memo the local authority agreed to recover the suggested amount from security deposit.Hence the amount may be recovered at an early and compliance reported.

PERSONS RESPONSIBLE.

- 1.SRI SANTOSH KUMAR DAS, EX-A.E RS. 803.00
- 2.SRI LACHMAN DAS THAKUR,EX-J.E RS. 803.00
- 3.SRI PRADEEP KUMAR GARDIA,EX-E.O RS. 803.00
- 4.SRI SANJAY KUMAR NAG, EX-ACCOUNTANT RS. 803.00

15.8 - LOSS OF GOVT. MONEY DUE TO NON REALISATION OF VAT ON STONE PRODUCT.

WORK ORDER NO. --/WODC

NAME OF THE WORK- IMP. OF ROAD FROM ICICI BANK TO MALPARA SCHOOL, W.NO. 15

NAME OF THE J.E- SRI LACHMAN DAS THAKUR

NAME OF THE EXECUTANT - SRI LACHMAN DAS THAKUR.JE

NAME OF THE A.E - SRI SANTOSH KUMAR DAS

ESTIMATED COST- RS. 300000.00

M.B NO. 120 PAGE NO. 119 TO 124

VR. NO. 435/23.08.2011 FOR RS. 300000.00

On checking of above mentioned case record it is noticed that

a sum of RS. 3062.00 Is excess paid to the executant due to non realization of VAT @ 4% on stone product as detailed below. Which can not be admitted in audit and needs recovery from the person concerned .

QTY.	DESCRIPTION	RATE	TOTAL	vat due@4%
14.40	METAL	777.60	11197.44	447.90
60.32	CHIPS	1083.6	65362.75	2614.51
TOTAL				3062.41

In response to the audit objection memo the local authority agreed to recover the suggested amount from security deposit.Hence the amount may be recovered at an early and compliance reported.

PERSONS RESPONSIBLE.

- 1.SRI SANTOSH KUMAR DAS, EX-A.E RS. 766.00
- 2.SRI LACHMAN DAS THAKUR,EX-J.E RS. 766.00
- 3.SRI PRADEEP KUMAR GARDIA,EX-E.O RS. 765.00
- 4.SRI SANJAY KUMAR NAG, EX-ACCOUNTANT, RS. 765.00

15.9 - LOSS OF GOVT. MONEY DUE TO NON REALISATION OF VAT AND INCOME TAX:-

WORK ORDER NO. 25/2011/RMG (N)
 NAME OF THE WORK- CONST. OF R.C.C CULVERT AT DHOBAPARA ,W.NO.13
 NAME OF THE J.E- SRI LACHMAN DAS THAKUR
 NAME OF THE EXECUTANT - SRI PRITHAM KUMAR PANIGRAHI
 ESTIMATED COST- RS. 25000.00
 M.B NO. 120 PAGE NO. 99 TO 103
 VR. NO. 264/27.06.2011 FOR RS.25000.00

On checking of above mentioned case record it is noticed that a sum of RS. 1758.00 Is excess paid to the executant due to non realization of VAT @ 4% , Income Tax @2.03% and Cess @1% as detailed below.It is also noticed that cess is added in bill @1% but the same was not deducted in bill Which can not be admitted in audit and needs recovery from the person concerned and compliance reported .

Bill amount	vat due@4%	Income Tax@2.03	CESS@1%	TOTAL
25000.00	1000.00	507.50	250.00	1757.50

In response to the audit objection memo the local authority agreed to recover the suggested amount from security deposit.Hence the amount may be recovered at an early and compliance reported.

PERSONS RESPONSIBLE.

1.SRI SANTOSH KUMAR DAS, EX-A.E	RS.440.00
2.SRI LACHMAN DAS THAKUR,EX-J.E	RS.440.00
3.SRI PRADEEP KUMAR GARDIA,EX-E.O	RS.439.00
4.SRI SIBA PRASAD MISHRA, EX-ACCOUNTANT	RS.439.00

15.10 - LOSS OF GOVT. MONEY DUE TO NON REALISATION OF VAT AND INCOME TAX:-

WORK ORDER NO. 26/2011/RMG(N)

NAME OF THE WORK- CONST. OF R.C.C CULVERT AT RAMAI GALI ,W.NO.13

NAME OF THE J.E- SRI LACHMAN DAS THAKUR

NAME OF THE EXECUTANT - SRI PRITHAM KUMAR PANIGRAHI

ESTIMATED COST- RS. 25000.00

M.B NO. 120 PAGE NO. 105 TO 106

VR. NO. 265/27.06.2011 FOR RS.25000.00

On checking of above mentioned case record it is noticed that

a sum of RS. 1758.00 Is excess paid to the executant due to non realisation of VAT @ 4% , Income Tax @2.03% and Cess @1% as detailed below It is also noticed that cess is added in bill @1% but the same was not deducted in bill Which can not be admitted in audit and needs recovery from the person concerned and compliance reported .

Bill amount	vat due@4%	Income Tax@2.03	CESS@1%	TOTAL
25000.00	1000.00	507.50	250.00	1757.50

In response to the audit objection memo the local authority agreed to recover the suggested amount from security deposit.Hence the amount may be recovered at an early and compliance reported.

PERSONS RESPONSIBLE.

1.SRI SANTOSH KUMAR DAS, EX-A.E	RS.440.00
2.SRI LACHMAN DAS THAKUR,EX-J.E	RS.440.00
3.SRI PRADEEP KUMAR GARDIA,EX-E.O	RS.439.00
4.SRI SIBA PRASAD MISHRA, EX-ACCOUNTANT,	RS.439.00

15.11 - Excess Payment in works due to amount paid over and above the tender amount

On scrutiny of the following case record it was observed that the works were put to tender after technical sanction and were awarded to the

contractors less than the estimated amount. But in course of payment of bill it was noticed that the contractor was paid the entire estimated amount instead of the tender amount as per the contract with the contractor by inflating the measurement which was not provided/required as per the estimate in order to provide undue financial benefit to the contractor. Hence the amount of RS. 12778.00 paid in excess than the tender amount is suggested for recovery.

SL.NO	NAME OF THE WORK	CR NO.	ESTIMATED COST	TENDERED AMOUNT	AMOUNT PAID	EXCESS PAID	MB. NO./PAGE. NO	VR. NO. DATE	AGENCY	NAME OF THE J. E/E.O
1	IMP. OF ROAD (METAL/B.T) NEAR GAJALAKH MI MANDAP,N ALKHANDI, W.NO.19	w. order no. 3809/11.09. 2009/RMG(N)	49,000.00	41,650.00	44,138.00	2,488.00	134/PAGE 79	06/12.01.2012	SRI AKSHYA KUMAR TRIPATHY	SRI G.B SAHOO,/SR IKANTA DAS
2	CONST. OF C.C ROAD FROM MAIN ROAD TO TIKU SAHOO RESIDENCE ,W.NO. 17	W. ORDER NO.1900/4.06.2010/RMG(N)	49,000.00	38,710.00	49,000.00	10,290.00	121/PAGE NO. 53 TO 63	122/17.05.2011	SRI SANTOSH KUMAR PANDA	SRI L.D.THAKUR/ SRI P.K.GARDIA
TOTAL						12,778.00				

In response to the audit objection memo the local authority agreed to recover the suggested amount from security deposit..Hence the amount may be recovered at an early and compliance reported.

Responsible Person for this paragraph

Sno	Name	Adress	Amount(In Rs.)
1	SRI SANTOSH KUMAR DAS,	NOW AT DIST. HEAD QUARTERS HOSPITAL, NRHM , CDMO, DIST-BALANGIR	3194.00
2	SRI PRADEEP KUMAR GARDIA,OAS(I) JR.	NOW LAND ACQUISITION OFFICER ,LOWER INDRA IRRIGATION PROJECT, KHARIAR,DIST- NUAPADA	2573.00
3	SRI LACHMAN DAS THAKUR	NOW EXECUTIVE OFFICER KHARIAR N.A.C, DIST- NUAPADA	2573.00
4	SRI SIBA PRASAD MISHRA	RETIRED AND NOW RESIDING AT SAINTALA,DIST-BALANGIR	2572.00
5	SRI GOLAK BIHARI SAHOO,	NOW AT BALANGIR MUNOCIPALITY, DIST- BALANGIR	622.00
6	SRIKANTA KUMAR DAS	NOW RESIDING AT KENDRAPADA MUNICIPALITY, DIST- KENDRAPADA	622.00
7	SRI SANJAY KUMAR NAG	NOW AT BALANGIR MUNICIPALITY,DIST-BALANGIR	622.00

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15.12 - LOSS OF GOVT. MONEY DUE TO NON REALIZATION OF VAT ON STONE PRODUCT.

On checking of above mentioned case record it is noticed that a sum of RS.11396.00 is excess paid to the executant due to non realisation of VAT @ 4% on stone product as detailed below. Which can not be admitted in audit and needs recovery from the person concerned and compliance reported .

SL. NO	NAME OF THE WORK	CR NO.	QTY	DESCRIPTION	RATE	TOTAL	vat due@4%	PROJECT COST	MB. NO./PAGE.NO	VR. NO. DATE	AGENCY	NAME OF THE J.E
1	IMP. OF ROAD AT DHOBAPADA,w.no.13	NOT MENTIONED/7.12.2011 / SJSRY	16.58	METAL	777.6	128935	515.70	1,30,000.00	136/23 TO 25	873/24.02.2012	SRI L.D.THAKUR	SRI L.D.THAKUR
			20.6	CHIPS	1083.6	22389	2892.89					
2	IMP. OF ROAD FROM ASHUTOSH CHOWK TOWARDS GANSA RESIDENCE, W. NO. 14	334/37/MLALAD	42.786	CHIPS	1083.6	463631	1,854.52	2,00,000.00	126/81-83	412/18.08.2011	SRI BASUDEV MAJHI	SRI L.D.THAKUR
3	IMP. OF ROAD DAILY MARKET TO JANMA MISHRA RESIDENCE,W.NO.12	36/2011/WODC	71.79	CHIPS	1083.6	777923	1,116.67	3,00,000.00	121/39 TO 51	427/22.08.2011	SRI L.D.THAKUR	SRI L.D.THAKUR
			3.41	METAL	777.6	26521	106.06					
4	CONST. OF BOUNDARY WALL IN PRIMARY SCHOOL ICHHA PARA,w.no.20	NOT MENTIONED/7.07.2010 /WODC	8.5	METAL	680	5780	231.20	2,00,000.00	118/48-51	153/24.05.2011	SRI G.B.SAHO,JE	SRI G.B.SAHO,JE
			1.55	CHIPS	980	1519	60.76					
			54	STONE	320	17280	691.20					
5	CONST. OF DASAGHAT MANDAP MAHARANI SAGAR, W.NO.19	NOT MENTIONED/21.06.2011/MPLAD	3.18	METAL	777.6	2473	98.91	1,00,000.00	126/172-177	624/19.10.2011	SRI NARASINGHA BAG	SRI L.D.THAKUR

			6.2	CHIPS	1083.6	6718268.73					
			4.94	STONE	320	158163.23					
6	IMP. OF ROAD AND DRAIN AT BEHERAPALI	362/2010-11/MLALAD	11.42	CHIPS	1083.6	12375494.99	50,000.00	126/196-200	782/19.12.2011	SRI BAISHNA MAHANA	SRI L.D.THAKUR
7	IMP. OF ROAD FROM ASHUTOSH CHOWK TOWARDSJAGAD ANANDA CHURIA,MALPAD A, W.NO.15	332/2010-11/MLALAD	43.14	CHIPS	1083.6	4671,869.86	2,00,000.00	120/184-186	539/17.09.2011	SRI SUSHANT A MAHAKUD	SRI L.D.THAKUR
8	IMP. OF ROAD FROM KRUPA SINDHU SAI RES. TO BASANTA MOHANTY RES. BEHERAPALI, W. NO.9	NOT MENTIONED/WODC	26.22	CHIPS	1083.6	284121,136.48	3,00,000.00	121/64-67	160/27.05.2011	SRI L.D.THAKUR	SRI L.D.THAKUR
				TOTAL		11,396.20					

In response to the audit objection memo the local authority agreed to recover the suggested amount from the security deposit.Hence the amount may be recovered at an early and compliance reported.

PERSON RESPONSIBLE

- 1.SRI SANTOSH KUMAR DAS, EX-A.E RS.2904..00
- 2.SRI LACHMAN DAS THAKUR,EX-J.E RS.1382.00
- 3.SRI PRADEEP KUMAR GARDIA,EX-E.O RS.2904.00
- 4.SRI SIBA PRASAD MISHRA, EX-ACCOUNTANT RS.530.00
- 5.SRI SANJAY KUMAR NAG, EX-ACCOUNTANT 2904.00
6. SRIKANTA KUMAR DAS,EX-E.O RS.402..00
- 7.SRI GOLAK BIHARI SAHOO.J.E RS.246.00
8. SRI NABIN KUMAR PATEL, EX-E.O RS. 124.00

15.13 - CASE RECORDS WANTING

In spite of issue of objection memo, works case records amounting to Rs.6452980.00 could not be produced before audit. The details list are furnished in Appendix – 'I' attached to this report. The records may be produced to next audit and till then . Rs 6452980.00 is held under objection.

Persistent Irregularities:-

In spite of repeated suggestions of last and previous audit, the following irregularities were not rectified during the period under audit. It is once again requested to take effective steps for rectification of the same.

1. Estimates were not supported with survey reports and sketch diagrams.
2. Adjustments are not reflected in stock registers
3. Muster rolls were not maintained properly.
4. No asset register and works registers were maintained.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -	
	NO COMMENTS.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -	
	NO COMMENTS.

PARA: 18 MISCELLANEOUS

18.1 -	
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Assessment of Taxes (U/S 131 of OM Act, 1950):-

Section 131 of the Orissa Municipal Act, 1950 empowers the Municipality to inter alia impose holding tax, Lighting tax, latrin tax, drainage tax, water tax based on annual value of holdings. As per section 146(1) of the act the valuation list is to be revised once in every five years. As per section -142 the valuation organization of the H&U.D department is vested with the powers of determining Annual Value of holdings in U.L.B. The last valuation of the holdings were assessed by the valuation organization vide Lt. No.-302/dt.20.01.1990. The revised rates were adopted with effect from 1992-93 as per Municipal Council vide their resolution no.- 30.03.1990. The Percentage of the taxes as per the OM Act, 1950 as decided by the Municipal Council vide their resolution no.-6 dt.17.03.1991 was as follows-

Holding Tax -	2% on Annual rental value of Holding
Water Tax -	2% on Annual rental value of Holding
Drainage Tax-	1.75% on Annual rental value of Holding

Until next valuation is notified by the state Govt. and taken up by the valuation organization, the Executive Officer of the Municipality is empowered U/S 143A, to exercise powers and perform duty as a Valuation Officer.

In the present time of competitiveness when the every commodity has become dearer and hence the cost of services provided by the U.L.B has exceeded the tax received, the financial health of the ULB is seriously imbalanced. But neither the Municipal Council nor the Executive Officer has ever shown any interest in revision of taxes though the stipulated period has already been lapsed.

Though the U.L.B is empowered U/S 131 of the OM Act,1950 to determine the rate of taxes on holdings but this rate cannot be imposed or altered from a retrospective date. So the delay associated with imposition / revision of any tax is a serious blow to the finance of the U.L.B and cannot be compensated.

Thus this is advised to take early steps for revision of taxes to make the services cost effective and sustainable.

Collection of Taxes

SL. NO.	NAME OF THE TAXES, RENTS & FEES	DEMAND AS ON 01.04.2011			COLLECTION FOR THE YEAR 2011-12			BALANCE DEMAND AS ON 31.03.2012		
		ARREAR	CURRENT	TOTAL	ARREAR	CURRENT	TOTAL	ARREAR	CURRENT	TOTAL
1	2	3	4	5	6	7	8	9	10	11
A	TAXES-									
1	HOLDING TAX	1,247,997.19	542,124.00	1,790,121.19	365,955.71	351,857.14	717,812.85	882,041.48	190,266.86	1,072,308.34
2	LIGHTING TAX	1,941,352.88	487,586.00	2,428,938.88	146,468.95	198,595.80	345,064.75	1,794,883.93	288,990.20	2,083,874.13
3	WATER TAX	1,772,861.03	491,310.00	2,264,171.03	142,297.67	206,178.15	348,475.82	1,630,563.36	285,131.85	1,915,695.21
4	LATRINTA X	70,510.37	-	70,510.37	5,260.39		5,260.39	65,249.98	-	65,249.98
				-			-	-	-	-
	TOTAL	5,032,721.47	1,521,020.00	6,553,741.47	659,982.72	756,631.09	1,416,613.81	4,372,738.75	764,388.91	5,137,127.66
B	RENT AND FEES-									
1	STALL LICENSE FEES	1,833,795.00	2,288,496.00	4,122,291.00	939,698.00	1,687,035.00	2,626,733.00	894,097.00	601,461.00	1,495,558.00
2	O D TRADE U/S -290	377,669.00	15,241.00	392,910.00		15,407.00	15,407.00	377,669.00	(166.00)	377,503.00
3	LEASE OF TANK	230,373.00		230,373.00	-	-	-	230,373.00	-	230,373.00
4	LEASE OF RAJENDRA PARK	794,140.00	332,873.00	1,127,013.00		327,214.00	327,214.00	794,140.00	5,659.00	799,799.00
5	LEASE OF WEEKLY MARKET	51,172.00	471,876.00	523,048.00	51,172.00	427,056.00	478,228.00	-	44,820.00	44,820.00
	HOARDING		411,111.00	411,111.00		76,400.00	76,400.00	-	334,711.00	334,711.00

TOTAL	3,287,149.00	3,519,597.00	6,806,746.00	990,870.00	2,533,112.00	3,523,982.00	2,296,279.00	986,485.00	3,282,764.00
GRAND TOTAL	8,319,870.47	5,040,617.00	13,360,487.47	1,650,852.72	3,289,743.09	4,940,595.81	6,669,017.75	1,750,873.91	8,419,891.66

D.C.B of Taxes-The Demand, collection and balance register for the year 2011-12 was not maintained by the Municipality. In spite of repeated suggestion of the last and previous audit, no step was taken by the local authority to maintain the same. However, basing on the records and registers produced, the audit has worked out the Demand, Collection and Balance position of different taxes. It could be noticed from the above table that taxes to the tune of RS.. 84,19,891.66 was remain outstanding as on 31.03.2012 which is alarming and speaks the sorry state of affairs in collection of taxes.

Year wise Breakup and time barred dues-The Year wise breakup of balance taxes in respect of Holding, Light and Water as on 31.03.2012 is furnished below-

Year of Account	Holding Tax	Latrine Tax	Light Tax	Water Tax	Total
up to 2001-02	315905.51	70510.37	968419.74	995742.27	2350577.89
2002-03	41831.08		20428.62	42534.95	104794.65
2003-04	18087.86		34018.61	15330.66	67437.13
2004-05	44571.31		57117.58	11796.99	113485.88
2005-06	89307.87		34792.58	14108.46	138208.91
2006-07	67348.65		77151.86	30730.78	175231.29
2007-08	34926.52		112734.15	82518.72	230179.39
2008-09	63167.2		90556.19	59320.25	213043.64
2009-10	104748.6		162799.70	202727.80	470276.10
2010-11	102146.88		236864.90	175752.48	514764.26
2011-12	190266.86	5260.39	288990.20	285131.85	769649.30
TOTAL	1072308.34	65249.98	2083874.13	1915695.21	5137127.66

As section of 346 of the OM Act,1950 envisages- no distraint can be made, so suit can be instituted and no prosecution can be commenced in respect of any sum due to U.L.B, after expiry of a period of three years from the date on which the distraint might have been first made. Thus all the arrear demand of more than three years past from 2010-11 were time barred and hence a loss to the ULB which cannot be admitted. The time barred are as follows-

2008-09 = Rs.213043.64 or 213044.00

No steps has been taken by the local authority U/S 168 of the OM Act to recover the arrear tax of this Municipality. As per notice no- 2252/V- AUD/60/67 L.F.A dt. 30.04.1970 read with resolution no.- 8 of the notification no. -XIV-AUD-50/95- 7166/F dt. 20.01.1996 surcharge proceeding to be initiated against the persons responsible for dues barred by limitation. As such a sum of Rs.213043.64 or Rs.213044.00 was time barred by limitation as on 31.03.2012 needs recovery from the following person responsible for such loss.

PERSONS RESPONSIBLE.

SRI SRIKANTA KUMAR DAS,EX-E.O

Distress Warrant - No distress warrant was issued during the year under audit.

Legal Action- No Legal action was initiated during the year under audit.

Other Taxes-

Octroi Taxes-

-- No Comments ----

License fees Rents fixed demand –

1. Dangerous and Offensive Trade U/S 290

The collection under D&O trade U/S 290 is very poor and following irregularities have been noticed-

- 1.No Demand register
- 2.If any body fails to pay tax then his demand was abolished from DCB Register
- 3.No Publication and notification by the E.O U/S 290(2)
- 4.Renewal licence has not been done
- 5.Licence on storing Kerosene, Petroleum naphtha etc. have not been imposed.
- 6.The Council should take proper steps to raise the collection from D&O trade as provides U/S 290 of OM Act. 1950

The Demand, Collection and Balance position of Licence fee, rents etc. for the year 2011-12 has been furnished in APPENDIX-IV of the report. No demand ,collection and balance register was maintained for the purpose . The abstract position is as follows-

Demand	Collection	Balance
68,06,746.00	35,23,982.00	32,87,764.00

No sincere step was taken by the Local authority for collection of above taxes amounting to Rs.68,06,746.00 was due for collection in 2011-12 against which only Rs. 35,23,982 .00 was collected. This only speaks the poor performance of collection which must be taken care of.

Other Internal Sources of Income/Compost

The Municipality has as good as sixteen numbers of water bodies which can be leased out for fishing or other recreational purpose and can derive a sizable amount of fund which can surely augment the finance of the Municipality. The Municipal Council should take immediate step in this matter. The water bodies are as follows

1	Karanga Kata
2	Nua Bandh
3	Gate Sarobar
4	Beherapali Tank
5	Marwadi Bandh
6	Karkipali Tank
7	Bishnu Munda (Buda Kata)
8	Trisula Bandh (Sana Kata)
9	Bishnu Munda (Sana Kata)
10	Rani Bandh
11	Rajendra Sarovar
12	Pratap Sagar Tank

13	Larkipali Tank
14	Talpali Tank
15	Kandhpali Tank
16	Rugudi Munda

Log Book of Telephone:-

- No Comments ----

Responsible Person for this paragraph

Sino	Name	Adress	Amount(In Rs.)
1	SRIKANTA KUMAR DAS	NOW RESIDING AT KENDRAPADA MUNICIPALITY, DIST- KENDRAPADA	213044.00

18.2 - ASSET AND LIABILITIES

The position of liquid assets and liabilities of the Municipality as they stood on 31.03.2012 as ascertain from records made available to audit and furnished below. The Municipality had not maintained any asset and liability records during the year 2010-12. So the audit could worked out the position basing on the records and same is furnished below-

(a) Assets-	
(i) Balance in P/L Account as on 31.03.2012	74,18,119.07
(ii) Balance in other account	14,27,45,437.99
(iv) Cash Balance in PA Cash Book	320.00
(v) Investment if any	-
(vi) Advance recoverable	97,61,130.00
(vii) Outstanding Taxes , Rent ,fees as on 31.03.2012	
Total Tax due	84,19,891.66
Deduct 10% irrecoverable	-8,41,989.17
Net	75,77,902.49
TOTAL	16,75,02,909.55
(b) Liabilities-	
(i) Unspent Govt. grants	12,76,13,796.00
(ii) Deposite refundable	1,33,92,139.47

(iii) Govt. Loan Payble	96,87,383.00
(iv) Energy Charges Payble	15,98,081.44
(v) Pending Bills	-
(vi) Salary and wages pending for 3/2012	31,43,808.00
TOTAL	15,54,35,207.91
(viii) Excess Asset over liability	1,20,67,701.64

It would be seen from the above table that the Assets of the Municipality exceeds liabilities by Rs.12067701.64 which indicates that the financial position of the Municipality is sound.

It was observed that the service taxes collected during the year under audit was very poor and even not sufficient to support the tax establishment who are responsible for collection of such tax. Thus the provision of G.O- no.-22343/HUD/dt.10.08.1980 was not followed in collection and management of tax. Thus the Municipal Council as well as the Executive Officer is advised to implement the effective means for realisation of taxes. Further the tax ambit should be expanded by way of including all persons/inhabitants who are utilising the services of the municipality but kept out of such tax structure irrespective of their status of holding. Further restraint to be exercised in incurring expenditure not consistent with the availability of fund in the respective sector and recurring expenditure like TA etc.

18.3 -
Budget and Annual Accounts

The budget estimate of the municipality for the year 2011-12 was prepared and sent to the District Magistrate Balangir vide Lt. No.- 1233/MB/dt. 18.04.2011 after being approved by the council on dated. 18.04.2011. But as per section 104 of O.M Act 1950 at least two months before the close of the year the Chairman shall present before the Municipal Council a complete account of its probable receipts and expenditure for the financial year together with the actual of current year.

However the budget estimate for the year 2011-12 was submitted to the The Principal Secretary to Govt. H&U.D Department, Orissa, Bhubaneswar vide Lt. No.- 1234 dated 18.04.2011 of the Collector & Dist. Magistrate, Balangir.

On examination of budget estimate in respect of annual account of receipt expenditure it was found that heavy variation in the figure of actual with that of budget estimate was made during the year under audit. The details are furnished below-

Sl.No.	Particulars	Budget Provision	As per Actual	Difference
	Receipt			
1	Rates & Taxes	8,415,000.00	1,517,072.50	6,897,927.50
2	Licence and Other fees	331,300.00	1,159,662.00	-828,362.00
3	Receipt under Special Act	6,500.00	-	6,500.00
4	Revenue from Municipal Properties	10,332,500.00	4,311,311.00	6,021,189.00

5	Govt Grants	120,850,000.00	55,119,085.00	65,730,915.00
6	Grants received from other sources	47,070,000.00	-	47,070,000.00
7	Miscellaneous	14,242,400.00	16,254,452.00	-2,012,052.00
8	Extra ordinary Debt/Loan	9,100,000.00	5,145,287.00	3,954,713.00
9	BRGF Scheme	30,000,000.00	37,038,900.00	-7,038,900.00
10	IHSDP Scheme	40,000,000.00	19,879,000.00	20,121,000.00
	Total	280,347,700.00	140,424,769.50	139,922,930.50

Expenditure				
General Administration	3,400,000.00		6,841,379.00	-3,441,379.00
Tax & Collection Establishment	7,300,000.00		4,564,661.00	2,735,339.00
Public Safty	5,590,000.00		256,803.00	5,333,197.00
Public Health	27,444,000.00		9,328,493.00	18,115,507.00
Public Convenience	15,180,000.00		-	15,180,000.00
Public Works	29,090,000.00		29,691,583.00	-601,583.00
Public Instruction	360,000.00		-	360,000.00
Miscellaneous	67,590,907.00		17,662,891.00	49,928,016.00
Extra Ordinay Debt	10,874,500.00		6,093,151.00	4,781,349.00

BRGF Scheme	31,000,000.00	20,677,857.00	10,322,143.00
IHSDP Scheme	35,050,000.00	4,926,493.00	30,123,507.00
TFC	12,000,000.00	2,443,221.00	9,556,779.00
Total	244,879,407.00	102,486,532.00	142,392,875.00

As per rule 74-80 of the Orissa Municipal Rules, 1953, preparation and submission of budget estimate for the next financial year should be completed before 10th March of each year and approval of the Govt. is to be brought before 31st March so that the Municipality could incur expenditure out of Municipal Fund. Expenditure out of Municipal fund without any budgeted provision not only is a irregular practice but also a constraint in financial discipline and thus the very purpose of the act is defeated. Further It would be seen from the above, that budget estimate was prepared in most imaginary manner. The Local Authority is advised to be very practical in preparation of Annual Budget henceforth and that should be realistic point of view.

NON PRODUCTION OF MONEY RECEIPT BOOKS .

On issue of half margin memo and verbal requests for several times the following money receipt books could not be made available to audit for which receive from the M.R. books can not be ascertained. The details are given below.

1. HOLDING BOOK NO. 47 ISSUED TO R.P.NAIK, ON DT. 1.12.2011 FROM SL.NO. 13 TO 100
2. MISC RECEIPT BOOK NO. 9 ISSUED TO BHOJRAJ MOHAPATRA ON DT. 18.01.2012
3. MISC. RECEIPT BOOK NO. 33 ISSUED TO SRI S.S PATRA ON DT. 29.05.2012

18.5 -

Log Book of Vehicle -: On checking the vehicles file of fuel and lubricants and log book of vehicle with reference to purchase of fuel and spare parts, it was noticed that the following vehicle were running during the period under audit.

Sl.No.	Model	Vehicle Regd. No.	No. of Vehicle/ Mechine
1	Truck	ORR - 1806	1 No.s
2	Mini Truck	OR-03-1874	1 No.s
3	Jeep	OR-03-2352	1 No.s
4	Loader	OR-03B-7519	1 No.s

5	Tata Truck	OR-03F-4570	1 No.s	
6	Ambulance	OR-03E-8459	1 No.s	
7	Cesspool (Tanker)			
8	Tractor	OR-03C-1665	1 No.s	
9	Tractor	OR-03-7579	1 No.s	
10	Tractor	OR-03B-4264	1 No.s	
11	Tractor	OR-03-7593	1 No.s	
12	Tractor	OR-03A-6911	1 No.s	
13	Tractor	OR-03-5180	1 No.s	
14	Road Roller		1 No.s	
15	Auto Tripper	OR-03E-3725	1 No.s	
16	Auto Tripper	OR-03E-3724(damaged)	1 No.s	
17	Auto Tripper	OR-03E-3726	1 No.s	
18	Auto Tripper	OR-03E-3727	1 No.s	
19	Water Pump		2 No.s	
20	Water Tanker	New	7 No.s	
21	Water Tanker	Old	3 No.s	
22	Trolley	New	3 No.s	
23	Trolley	Old	2 No.s	
24	Fogging Machine		2 No.s	

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

19.1 -

The abstract position of loan for the year 2011-12 is furnished below. The details of position is furnished as per last audit report.

1	Opening Balance of Loan as on 01.04.2011	9,687,383.00
2	Loan Received during 2011-12	-
3	Total	9,687,383.00
4	Loan Refunded / repaid during 2011-12	-
5	Closing Position of Loan to be refunded as on 31.03.2012	9,687,383.00

As could be seen from the above position that loans amounting to Rs.96,87,383.00 was outstanding as on 31.03.2012. Steps may be taken to reduce the liability in shape of high interest on such loans . Since the refund of loan amount were adjusted from the compensation grant , maintenance of loan register has pivotal importance which has not been maintained. it is impressed upon to maintain the loan register immediately and compliance reported.

19.2 -

DEPOSIT -The position of deposit for the year 2011-12 is as follows-

1	Deposit refundable at the beginning of the year i.e, as on 01.04.2011	12217393.47
2	Deposit Received during the year 2011-12	1525560.00
3	Total	13742953.47
4	Deposit refunded during the year 2011-12	350814.00
5	Deposit refundable at the end of the year i.e, as on 31.03.2012	13392139.47

Due to non-maintenance of the deposit ledger and outstanding deposit register as per rule 142 and 143 of OM rules 1953 the above figure was worked out basing on cash book, paid vouchers, and annual account for the year 2011-12 .The deposit ledger was not maintained by this Municipality, which may be maintained and produced in next audit for checking and compliance reported.

19.3 -

Provident Fund-

In course of checking of the pay acquittance rolls of the staff, it was noticed that deductions were made towards C.P.F deposit of the staff which were to be deposited in their respective postal savings bank accounts. As observed from the expenditure vouchers a total sum of Rs. 16,79,758.00 was deposited in Post Office, Balangir towards C.P.F. deposit whose details are furnished below-

VR. NO/Date of Deposite	Amount	Remarks
78/29.04.2011	252,800.00	Deposited through Subsidiary Cash Book
221/20.06.2011	246,500.00	
443/25.08.2011	250,800.00	
730/2.12.2011	388,700.00	
841/24.01.2012	253,300.00	
905/14.03.2012	287,658.00	
Total	1,679,758.00	

The procedure of withdrawals from the fund was not made as per prescribed procedure. No separate Cash Book was maintained to watch the

deductions, deposits and withdrawals from the fund which should be ensured by the Executive Officer and be Produced before the next Audit.

PARA: 20 RESULT OF AUDIT

20.1 -

As a result of this audit a total sum of RS.26617778.06 is held under objection which includes a sum of RS.1208360.00 suggested for recovery.

20.2 -

The state of maintenance of account of this Municipality is not satisfactory and It needs much improvement. Non-adjustment of advance, non-maintenance of important records and registers like Permanent Register, Advance (P.A.) Cash book, deposit Register, Advance ledger and outstanding advance ledger requires special attention to the council and H & UD Deptt., Govt of Orissa. The holding etc taxes are affixed on the basis of the survey of 1990. The collection of tax on the basis of holdings are as per schedule of rates 1990 was bound to create financial crisis for the Municipality. Action may be taken to revised the rates of annual value of holding.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	602606.06	0.00	0.00	0.00	
2	8.1	350081.00	1083566.00	350081.00	0.00	0.00	
3	11.3	0.00	0.00	0.00	0.00	0.00	
4	11.4	0.00	0.00	0.00	0.00	0.00	
5	14.1	202169.00	202169.00	202169.00	0.00	0.00	
6	14.2	0.00	3008066.00	0.00	0.00	0.00	
7	14.3	0.00	2991523.00	0.00	0.00	0.00	
8	14.4	268800.00	268800.00	268800.00	0.00	0.00	
9	14.5	0.00	497880.00	0.00	0.00	0.00	
10	14.6	1033.00	1033.00	0.00	0.00	0.00	
11	14.8	0.00	758678.00	0.00	0.00	0.00	
12	14.9	0.00	10364200.00	0.00	0.00	0.00	
13	15.1	35598.00	35598.00	0.00	0.00	0.00	
14	15.2	4032.00	4032.00	4032.00	0.00	0.00	
15	15.3	5275.00	5275.00	5275.00	0.00	0.00	
16	15.4	89387.00	89387.00	89387.00	0.00	0.00	
17	15.5	2955.00	2955.00	0.00	0.00	0.00	
18	15.6	2022.00	2022.00	0.00	0.00	0.00	
19	15.7	3212.00	3212.00	0.00	0.00	0.00	
20	15.8	3062.00	3062.00	0.00	0.00	0.00	
21	15.9	1758.00	1758.00	0.00	0.00	0.00	
22	15.10	1758.00	1758.00	0.00	0.00	0.00	
23	15.11	12778.00	12778.00	12778.00	0.00	0.00	
24	15.12	11396.00	11396.00	0.00	0.00	0.00	
25	15.13	0.00	6452980.00	0.00	0.00	0.00	
26	18.1	213044.00	213044.00	213044.00	0.00	0.00	
Total		1208360.00	26617778.06	1145566.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Bolangir Municipality for the financial year 2011-2012 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	M.R.No	Date	Amount(In Rs:)	Name of the person
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	Statement Page No				
1	11.3	89/70	2013-05-10	1200	Sri Bhisma Sahoo, TC
2	11.2	89/78	2013-05-13	110	Sri Prana Krushna Sarangi, TC
3	11.1	89/77	2013-05-13	100	Sri Nrupati Bhoi, TC
				Total	1410