

**LOCAL FUND AUDIT, BOLANGIR, ODISHA**

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 52421/AR/2014-2015-BOLANGIR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Bolangir Municipality</b>
2	Year of Accounts under Audit :	<b>2013-2014 2012-2013</b>
3	Name of the Local Authority during the year of A/Cs :	1.Dr.Srikanta Kumar Dash (1.04.12 / 10.10.12) 2.Sri Sarat Kumar Bag (10.10.12 / 2.01.13) 3.Sri Tapan Kumar Pradhan (2.1.13 / 01.03.13) 4.Sri Santosh Kumar Behera (1.3.13 to till date)
	Name of the Local Authority at the time of Audit :	Sri Santosh Kr. Behera
4	Duration of Audit :	15-07-2014 To 15-11-2014 (Mandays Consumed :- 132)
5	Name of the Auditors :	SUSIL KUMAR MEHER - Lead Auditor(15-07-2014 to 15-11-2014) NARAHARI BARIK - Lead Auditor(15-07-2014 to 15-11-2014) SUDHANSHU SEKHAR BISWAL - Auditor(15-07-2014 to 15-11-2014) SARAT KUMAR SAHANI - Auditor(15-07-2014 to 15-11-2014)
6	Name of the Reviewing Officer :	DILLIP KUMAR CHHATRIA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	23-01-2015
8	Entry Conference Date :	14-07-2014
9	Exit Conference Date :	13-05-2015
10	Name of the District Audit Officer :	DILLIP KUMAR CHHATRIA
11	Date of approval of report by District Audit Officer :	18-05-2015

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	11.Unused Mesurment books	25	Nil-Srp 12
2	10-Building Plan application form.	1932	Nil
3	8-Birth Certificate application forms.	4186	Nil SRP-323
4	9-Death Certificate application forms	303	Nil SRP-332
5	6-Rajendra Park Ticket @ Rs.1.00	404	Nil
6	7.Vegitable Market receipt books @ Rs.2.00	52	Nil SRP-541
7	5-Rajendra Park tickets @ Rs.1.00	73	Nil
8	4-Road Side Market receipts books @ Rs.2.00	47	Nil
9	1. Subsidiary cash book. 2.P.A.cash book	200.00 1420.00	Nil Nil
10	I-Holding Tax		nil
11	2-Vegitable Market receipts Books @ Rs.1.00	29	Nil
12	3-Miscellance receipts	33	Nil

**Comments**

No-comment.

**PARA: 3 LIST OF VERIFIED RECORDS**

**A : List Of Verified Records/Register**

Sino	List Records/Register
1	Paid Vouchers from
2	Postal/Bank Passbook No./Venue etc. to be mention
3	Measurement Book (Rule-365)
4	Register of Works (Rule-345)
5	Miscellaneous Supply Bill (Rule-343)
6	Nominal Muster Roll (Rule-340)
7	Contract Agreement form for Works (Rule-341)
8	Contract Certificate (Rule-343)
9	Register of Estimate and Allotment (Rule-332)
10	Tax Collectors
11	Tax Collectors
12	Stock account of Receipt forms
13	Receipt form
14	Stock Register of Stationeries
15	Stamp Account
16	Stock account of Tickets used for daily Collection of Market fees
17	Register of Grants
18	Daily Collection Register
19	Miscellaneous Receipt forms
20	Cash Book of the ULB
21	Salary Bills
22	Register of Bills
23	Treasury Chalan
24	Subsidiary Cash Book
25	Cashier

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

Sino	List Records/Register
1	Provident Fund Ledger (Rule-442 & 463)
2	Stock & Store Register(Works) (Rule-346)
3	Warrant Register
4	Register of Distrainted property & sales
5	Form of Inventory and Notice
6	Distraint Warrant
7	Notice Demand
8	Progress Statement
9	Arrear Demand Register
10	Register of Writes Off form
11	Mutation Register
12	Register of Petition form
13	Appeal Petition
14	Education Tax Demand & Collection Register
15	Profession Tax Demand and Collection Register
16	Demand and Collection Register
17	Assessment List
18	Register of Interest bearing Securities
19	Arrear list
20	Ledger of lessees
21	Jamabandi Register
22	Register of Rents and Fixed Demand
23	Register of lands
24	License register for Drivers, and Owners of Carriages plying for hire
25	Stock account of License Number Plates
26	Application for License for Carriages, Carts and Animals
27	License for Carriages , Carts and Animals
28	Appropriation Register of Loan Funds
29	Register of Tax on Carts and Carriages and Animals
30	Register of Investments
31	Loan Register
32	Establishment Audit Register
33	Annual Account of Receipts and Expenditure

34	Register of Quarterly & Annual account of Expenditures
35	Register of Quarterly & Annual account of Receipts
36	Register of Outstanding Deposits
37	Deposit ledger
38	Advance Ledger
39	Register of Outstanding Advance
40	Register of Adjustment
41	Abstract Register of Expenditure
42	Abstract Register of Receipts
43	Voucher of Recoupment of Permanent Advance Account
44	Permanent Advance Account
45	Periodical Increment Certificates
46	Absentee Statement
47	Order Book
48	Schedule for the Budget Estimate
49	Subsidiary Account of Special Taxes
50	Abstract of the Budget Estimate
51	Educational Budget Estimate

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

Sino	List Records/Register
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**Comments**

The relevant prescribed records and registers i.e. advance ledger, out standing advance register, monthly- quarterly - half yearly- annually abstract register of receipts and expenditure, D.C.B. on Taxes register , deposit ledger, investment ledger, Loan register ,G.I.A. register for the year 2012-13 are not maintained properly.

. .Further the works case records are not comprised with analysis of rate, schedule of rate, lead statement, sketch plan etc. Moreover the maintenance of records and register are not systematic and satisfactory in view of audit. However the local authority is advised to look into the matter personally for proper maintenance of prescribed accounts records, register, ledger etc. and to be produced timely before next audit.Sri srikanta Das ex E.O., sri Sanjay kr. Nag ex accountant,Sri Santosh Kr. Behera E.o.,sri Debraj Meher accountant are responsible for the above irregular maintenance of records& registers.

**PARA: 4 FINANCIAL POSITION**
**Bolangir Municipality - 2013-2014**

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 Cashbook	01-04-2013	1880809 40.11	19129417 5.00	37937511 5.11	13626099 0.00	31-03-2014	2431141 25.11	31-03-2014	2388811 43.00	4232982.1 1	
	<b>GRAND TOTAL</b>		<b>1880809 40.11</b>	<b>19129417 5.00</b>	<b>37937511 5.11</b>	<b>13626099 0.00</b>		<b>2431141 25.11</b>		<b>2388811 43.00</b>	<b>4232982.1 1</b>	

**Bolangir Municipality - 2012-2013**

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	01-04-2012	1537942 53.11	15715370 9.00	31094796 2.11	12286702 2.00	31-03-2013	1880809 40.11	31-03-2013	1838479 58.00	4232982.1 1	The reason of difference has been explained in AR No.26/10.11
	<b>GRAND TOTAL</b>		<b>1537942 53.11</b>	<b>15715370 9.00</b>	<b>31094796 2.11</b>	<b>12286702 2.00</b>		<b>1880809 40.11</b>		<b>1838479 58.00</b>	<b>4232982.1 1</b>	

**Comments**

Details of closing balance as per different cashbooks as on 31.03.2013.

1.(a) Accountant Cash book	-Rs.97036039.00
(b) R.D Cash Book	-Rs.7561529.00
(c) IHSDP Cash Book	-Rs.36031336.00
(d) BRGF Cash Book	-Rs.43203750.00

Total-Rs.183832654.00

**CASH:**

2-Subsidiary Cash Book Rs.14304.00

3.P.A. Cash Book Rs. 1000.00

GRAND TOTAL-Rs.183847958.00

Details of closing balance as per different cashbooks as on 31.03.2014

1.(a) Accountant Cash book

(b) IHSDP Cash Book

(c) BRGF Cash Book

(d) SJSRY Cash Book

(e) OAP/ODPCash Book

2-Subsidiary Cash Book

3.P.A. Cash Book

The accountant Cash book for the year 2012-13 & 2013-14 has not been maintained properly. Some online grants have not been taken to Cash book. Advance adjusted has not been mentioned. Monthly totaling of receipts & expenditure have not been worked out. Heads of account of expenditure have not been mentioned in most of the cases.

In Subsidiary Cash books it was found that amount drawn from the accountant cash book for expenditure found undischarged have not been deposited in the concerned Pass books. The same has been kept in hand for long time.

The Local authority is impressed upon not to commit such omissions & commissions in future. Sri Srikanta Dash, Ex E.O., Sri Sanjaya Nag Ex.Accountant, Sri Santosh Behera E.O and Debaraj Meher, Accountant are responsible for the above lapses

Details of receipt & expenditure for the 2012-13 & 2013-14 are furnished below.

Statement -B-(Receipt) for the year 2012-13.

Sl No.	Particular	Amount in 2011-12	Amount in 2012-13
1	2	3	4
I	Taxes		
1	Holding Tax	7,17,812.85	4,20,676.00
2	Lighting Tax	3,45,064.75	2,53,885.00
3	Water Tax	3,48,475.82	3,88,448.00
4	Latrin Tax	5,260.39	485.00
	Total-	14,16,613.81	10,63,494.00
II	Licenses & Other fees:-		
1	Parking fees	1,00,000.00	
2	License fees U/S 290	15,407.00	1,21,160.00
3	Road cutting fees		
4	License & other fees (Mobile Tower)	76,400.00	28,000.00
5	Cost of Tender paper	6,40,799.00	2,17,644.00
6	Road side Market	4,78,228.00	70,800.00
	Total-	13,10,834.00	4,37,604.00
III	Receipt Under Spl Act.		
1			
IV	Receipt from Municipal properties		
1	Rent on Land & Building		
2	Rent & Revenue from Market	24,30,804.00	3,58,731.00
3	Approval of building plan	7,08,288.00	8,20,591.00
4	Cess pool	1,40,955.00	1,94,100.00
5	Collection from Rajendra park	3,27,214.00	3,47,290.00

6	Water Tankar	2,55,871.00	1,64,260.00
7	Road side Market	90,450.00	
8	Town hall	1,51,800.00	1,32,000.00
9	House rent (Stall)	1,95,929.00	17,01,500.00
10	Cycle Stand	10,000.00	
	Total-	43,11,311.00	37,18,472.00
V	Grants & Contribution		
1	Octroi Compensasion Grant	2,67,18,030.00	2,94,08,370.00
2	Incentive Grant (Hymax light)		24,00,000.00
3	WODC Grant	32,00,000.00	14,00,000.00
4	performance besed insentive grants	94,07,000.00	20,59,000.00
5	MLA LAD	61,33,985.00	25,00,000.00
6	MP LAD	6,69,000.00	13,81,000.00
7	TFC grants		1,72,54,000.00
8	Road Dev.Grants	96,14,000.00	74,50,000.00
9	IHSDP Grants	1,98,79,000.00	1,89,90,000.00
10	BRGF Grants	3,70,38,900.00	82,77,000.00
11	Entertantment Grants		50,000.00
12	R & B Grants (TFC)		80,73,000.00
13	S.W Manegment Grants	40,40,000.00	3,00,000.00
14	Census	8,07,605.00	
15	Conservation of Water bodies		
16	Spl. Problem Fund	7,00,000.00	
17	Incentive Grants	71,63,000.00	
18	Pension Grants	32,54,585.00	18,00,000.00
19	Devolution Grants		5,00,000.00
20	C.C Road		1,28,53,000.00
21	NRB Grants (TFC)		5,48,000.00
22	Spl.C.C Road		17,62,000.00
23	Animal Birth	10,00,000.00	
24	Moter Vehicle Grants	44,36,000.00	60,44,000.00
25	Public Toilet	10,00,000.00	
26	Water Supply	50,00,000.00	
27	BPI Suvey	27,335.00	
28	AIDS (Leporsy)	89,000.00	2,05,260.00
29	Secc.2011	36,500.00	
30	NFBS	5,40,000.00	3,00,000.00
31	OAP/ODP/NOAP	1,26,72,000.00	1,86,13,500.00
32	Airtel Mobile Tower		7,34,580.00
	Total-	15,34,25,940.00	14,29,02,710.00

VI	Misslenious:-		
1	Royalty	5,57,560.00	6,98,067.00
2	Hire Charge Road Rollet JCB Lodder	3,994.00	
3	Chartered accountant	80,000.00	
4			
5	Cost. Of EGB	2,19,143.00	2,00,226.00
6	Misc. Receipts	2,91,143.00	2,00,226.00
7	Ambulance	1,32,737.00	52,241.00
8	Urban election		
9	Bank int.	19,87,078.00	7,05,359.00
VII	Extra Ordinary Debt.		
1	SD / EMD	15,25,560.00	25,22,440.00
2	Sales Tax (VAT)	10,42,175.00	16,44,257.00
3	Income Tax	6,82,728.00	8,46,269.00
4	Advance Adjusted	7,13,200.00	6,79,400.00
5	House Rent (APS)		3,66,624.00
6	Medical Advance		
7	Bank Loan		2,800.00
8	Withheld Amount		40,200.00
9	Labour Cess	3,21,933.00	4,04,257.00
10	OH Charges	5,50,116.00	4,11,443.00
11	Fine	4,777.00	
12	Audit Recovery		
13	M.S.Rod	3,04,798.00	
	Total-	51,45,287.00	69,17,690.00
	Grant Total-	16,86,81,724.00	15,71,53,709.00

Statement -C-(Expenditure) for the year 2012-13.

Sl No.	Head of Account	Expenditure during 2011-12	Expenditure during 2012-13
1	2	3	4
I	General Establishmen		
1	Office Establishment (Salary)	14,08,829.00	13,00,654.00
2	Contingency	5,95,802.00	4,19,562.00
3	T.A	52,398.00	47,531.00
4	Allowance to C.M & VCM	42,673.00	23,800.00
5	E & A of Staff	5,890.00	6,250.00
6	CPF of Staff	16,79,758.00	12,26,759.00
7	Sitting allowance of Non Official		9,500.00
8	ULS		14,34,260.00
	Total-	37,85,350.00	44,68,316.00



II	Collection of Establishment		
1	Tax establishment	6,93,692.00	7,20,547.00
2	Octrio establishment	38,60,969.00	53,94,155.00
3	Cont.	10,000.00	
4	NMR		51,08,837.00
	Total-	45,64,661.00	1,12,23,539.00
III	Public Safety		
1	Light Establishment	1,40,007.00	1,81,766.00
2	Garden Estt.	1,16,796.00	1,64,282.00
3	Public Health Estt.		14,85,015.00
4	Public Works Estt.		18,83,904.00
	Total-	2,56,803.00	37,14,967.00
IV	Public Health		
1	Scavanging Staff	85,83,237.00	1,03,47,525.00
2	Contigency	6,14,088.00	
3	UBS Staff Salary	1,31,168.00	7,44,830.00
4	BRGF Staff Salary		1,16,793.00
5	Situatuion goods purchase		11,99,025.00
	Total-	93,28,493.00	1,24,08,173.00
V	Public Works (Grants)		
1	FDR	2,840.00	
2	Road Maint. Normal	11,55,465.00	
3	Road Development Funds	79,27,749.00	57,94,465.00
4	Road Maint. Fund. Hard cash	18,71,115.00	7,65,351.00
5	SJSRY	28,06,842.00	15,28,225.00
6	MPLAD	12,56,509.00	10,08,000.00
7	MLALAD	30,55,312.00	23,14,844.00
8	TFC	24,43,221.00	44,60,919.00
9	WODC	29,62,942.00	27,75,766.00
10	BRGF	2,06,77,857.00	1,36,58,000.00
11	IHSDP	49,26,493.00	59,10,893.00
12	SWM	30,08,066.00	39,70,202.00
13	R & B (TFC)		20,07,716.00
14	Hymax & Street Light	30,10,975.00	30,16,441.00
15	OAP/ODP/NOAP etc.	1,03,64,200.00	1,62,44,300.00
16	NFBS	4,00,000.00	5,00,000.00
17	HIV / Pension / Leporsy	21,600.00	1,29,200.00
18	Census	31,316.00	49,626.00
19	Pension & Gratury	30,56,029.00	56,63,685.00
20	WESCO	13,66,915.00	12,00,000.00

21	Greeey of Park	2,36,041.00	12,53,836.00
22	Water Bodies		80,785.00
	Total-	7,05,81,487.00	7,23,32,254.00
VI	Misslenious:-		
1	Law Charges	18,000.00	14,000.00
2	Bank Charges	344.00	
3	Energy Bill		
4	H & UD Association	24,000.00	
5	Repair of Vehicle	3,61,818.00	2,59,764.00
6	Stationary / Estt.Charges	11,08,758.00	17,70,465.00
7	NFBS		
8	Advertisement	3,21,806.00	2,05,916.00
9	LSG Day	52,657.00	
10	Off Day Allowance	1,80,759.00	64,000.00
11	Own fund Dev. Work	12,88,969.00	76,38,812.00
12	Moter Vehicle Tax	44,081.00	
13	Fuel Charges	16,68,900.00	28,57,243.00
14	Refund of Cesspool	8,960.00	3,500.00
15	RTI	7,365.00	
16	Hire Charges of Private Tractor	2,68,800.00	
17	Private Labour Payment	4,97,880.00	
18	Obseques	1,500.00	3,000.00
19	Jalachhatra	38,820.00	55,498.00
20	Pension Contribution	2,99,614.00	
21	NSDL	12,000.00	
22	Chartered accountant		80,000.00
23	Printing of Hand book		97,800.00
24	SJSRY Subsidiary		1,80,000.00
25	Purchase of Bolero, Generator & Xerox machine		12,32,352.00
	Total-	62,05,031.00	1,44,62,350.00
VII	Extra Ordinary Debt.		
1	Income Tax-Deposit	5,84,854.00	5,80,674.00
2	Royalty Deposit	5,62,584.00	22,436.00
3	EMD /SD-Fund	3,50,814.00	4,45,624.00
4	Advance Payment	11,40,085.00	9,49,000.00
5	Festival Advance		7,16,000.00
6	Medical Advance		
7	Deposit of Vat	11,15,360.00	6,36,796.00
8	Labour Cess-deposit	3,37,599.00	
9	GPF or EO	98,014.00	

10	LIC	9,49,066.00	9,06,893.00
11	Sanitation of Work		
	Total-	51,38,376.00	42,57,423.00
	Grand Total-	9,98,60,201.00	12,28,67,022.00

Statement -B1-(Receipt) for the year 2013-14

SI No.	Particular	Amount in 2012-13	Amount in 2013-14
1	2	3	4
I	Rate of Taxes		
1	Holding Tax	4,20,676.00	4,28,460.84
2	Lighting Tax	2,53,885.00	3,30,391.96
3	Water Tax	3,88,448.00	3,45,027.30
4	Latrin Tax	485.00	446.42
	Total-	10,63,494.00	11,04,326.52
II	Licenses & Other fees:-		
1	Cost of Tender paper	2,17,644.00	65,322.00
2	License fees U/S 290	1,21,160.00	20,208.00
3	Road cutting fees		
4	License & other fees (Mobile Tower)	28,000.00	17,62,534.00
5	Building Plan Approval	8,20,591.00	9,48,148.00
6	Road side Market	70,800.00	
	Total-	12,58,195.00	27,96,212.00
III	Receipt Under Spl Act.		
1			
IV	Revenue Derived from Municipal properties		
1	Temporary Shop Licence	3,58,731.00	1,04,071.00
2	Market Stall License fees / S.D		1,29,000.00
3	Staff Rent / House rent	17,01,500.00	15,83,326.00
4	Water Tankar / Cess pool	3,58,360.00	2,51,200.00
5	Road side Collection U/S 307		1,32,954.00
6	Collection from Rajendra park	3,47,290.00	2,80,390.00
7	Town hall	1,32,000.00	2,25,494.00
8	Other Fees		1,82,391.00
	Total-	28,97,881.00	28,88,826.00
V	Grants & Contribution		
1	CPF		

2	Octroi Compensasion Grant	2,94,08,370.00	3,34,44,000.00
3	SJSRY		7,30,519.00
4	WODC Grant	14,00,000.00	21,46,127.00
5	TFC grants	1,72,54,000.00	1,42,73,000.00
6	MLA LAD	25,00,000.00	65,00,000.00
7	MP LAD	13,81,000.00	15,00,000.00
8	Road Maint. Grants-Normal		
9	Road Maint. Grants-Hard		
10	Road Dev	74,50,000.00	87,48,000.00
11	IHSDP	1,89,90,000.00	
12	BRGF	82,77,000.00	1,98,00,000.00
13	Entertentment	50,000.00	
14	R & B TFC	80,73,000.00	
15	S.W.manegment	3,00,000.00	13,06,498.00
16	Census / SECC		9,92,000.00
17	Spl. C.C road		1,01,67,771.00
18	Pension Grants	18,00,000.00	
19	Devolution Funds	5,00,000.00	1,25,51,926.00
20	C.C Road	1,28,53,000.00	
21	NRB Grants (TFC)	5,48,000.00	1,32,59,000.00
22	Spl.C.C Road	17,62,000.00	1,10,91,000.00
23	Moter Vehicle Grants	60,44,000.00	
24	AIDS (Leporsy)	2,05,260.00	
25	NFBS	3,00,000.00	
26	OAP/ODP/NOAP/NFBS	1,86,13,500.00	2,83,59,298.00
27	Mobile Tower	7,34,580.00	
28	Kalyan Mandap		
29	M.V.Tax		44,38,000.00
30	Incentive Grants	24,00,000.00	
31	Spl. Problem Fund		15,00,000.00
32	Perference Based Incentive Grants	20,59,000.00	27,79,000.00
33	Local Festival		1,00,000.00
	Total-	14,29,02,710.00	17,36,86,139.00
VI	Misslenious:-		
1	Royalty	6,98,067.00	8,44,974.00
2	Cost. Of EGB	2,00,226.00	2,46,818.00
3	Misc. Receipts	4,57,846.00	6,11,600.00
4	Ambulance	52,241.00	30,768.00
5	Bank int.	7,03,359.00	27,26,038.00
6	A/C Transfer		
7	Cost. Of Tender paper		

		21,11,739.00	44,60,198.00
VII	Extra Ordinary Debt.		
1	SD / EMD	25,22,440.00	16,32,342.00
2	Sales Tax (VAT)	16,44,257.00	20,02,726.00
3	Income Tax	8,46,269.00	8,54,570.00
4	Advance Adjusted	6,79,400.00	9,49,000.00
5	House Rent (APS)	3,66,624.00	
6	Bank Loan	2,800.00	
8	Withheld Amount	40,200.00	
9	Labour Cess	4,04,257.00	4,13,889.00
10	OH Charges	4,11,443.00	2,77,102.00
13	Other Charges		2,28,845.00
	Total-	69,17,690.00	63,58,474.00
	Grant Total-	15,71,53,709.00	19,12,94,175.00 0

Statement -C1-(EXPENDITURE) for the year 2013-14.

Sl No.	Head of Account	Amount 2012-13	Amount 2013-14
1	2	3	4
I	General Establishmen		
1	Office Establishment (Salary)	13,00,654.00	32,51,360.00
2	Contigency	4,19,562.00	1,77,966.00
3	T.A	47,531.00	1,05,720.00
4	Allowance to C.M & VCM	33,300.00	2,28,787.00
5	E & A of Staff	6,250.00	
6	CPF of Staff	16,32,451.00	13,10,400.00
7	Sitting allowance of Non Official		
8	ULS	1,43,426.00	
	Total-	35,83,174.00	50,74,233.00
II	Collection of Establishment		
1	Tax establishment	7,20,547.00	6,70,041.00
2	Octrio establishment	53,94,155.00	29,46,203.00
3	Cont.		70,400.00
4	NMR	51,08,837.00	58,12,277.00
	Total-	1,12,23,539.00	94,98,921.00
III	Public Safety		
1	Light Establishment	1,81,766.00	2,48,377.00
2	Garden Estt.	1,64,282.00	56,595.00
3	Public Health Estt.	14,85,015.00	21,12,379.00
4	Public Works Estt.	18,83,904.00	16,13,263.00
5	Street Light Materials		
	Total-	37,14,967.00	40,30,614.00

IV	Public Health		
1	Scavanging Staff	1,03,47,525.00	74,72,899.00
2	Contingency		1,36,778.00
3	UBS Staff Salary	7,44,830.00	6,73,909.00
4	BRGF Staff Salary	1,16,793.00	2,78,547.00
5	Purchase of Sanitary Materials	11,99,025.00	21,50,987.00
6	F.A.		
7	Vehicle Expenditure / repair		4,19,321.00
8	Fuel Charges		
9	Wages of DLR		29,94,177.00
	Total-	1,24,08,173.00	1,41,26,618.00
V	Public Works (Grants)		
1	Water Bodies	80,785.00	
	SJSRY	15,28,225.00	5,00,000.00
2	Road Maint. Normal		
	Road Maint. Fund. Hard cash	7,65,351.00	
3	Road Developement Funds	57,94,465.00	1,40,66,304.00
6	MPLAD	10,08,000.00	
7	MLALAD	23,14,844.00	5,76,821.00
	TFC	44,60,919.00	85,65,112.00
8	WODC	27,75,766.00	
9	BRGF	1,36,58,000.00	8,28,890.00
10	IHSDP	59,10,893.00	13,79,722.00
11	SWM	39,70,202.00	
12	R & B (TFC)	20,07,716.00	
13	Hymax & Street Light	30,16,441.00	1,55,84,579.00
14	OAP/ODP/NOAP etc.	1,62,44,300.00	2,60,10,200.00
15	NFBS	5,00,000.00	17,00,000.00
16	HIV / Pension / Leporsy	1,29,200.00	72,300.00
17	Census	49,626.00	
18	Pension & Gratury	56,63,685.00	54,62,695.00
19	WESCO	12,00,000.00	44,00,000.00
	MV.Tax		48,14,360.00
20	Grneey of Park	12,53,836.00	35,95,385.00
	Expenditure Festival		4,33,420.00
	Total-	7,23,32,254.00	8,79,89,788.00
VI	Misslenious:-		
1	Law Charges	14,000.00	40,000.00

3	Donation / Other/LSG Day	1,85,643.00	150,000.00
4	Printing of Hand book	97,800.00	
5	Repair of Vehicle	2,59,764.00	
6	Stationary / Estt.Charges	13,64,773.00	4,85,239.00
7	C.ACT Fees	80,000.00	
8	Advertisement	2,05,916.00	3,71,643.00
10	Off Day Allowance	64,000.00	64,009.00
11	Own fund Dev. Work	44,53,169.00	55,45281.00
13	Fuel Charges	28,57,243.00	30, 70,980.00 ,
14	Refund of Cesspool	3,500.00	
18	Obseques	3,000.00	
19	Jalachhatra	55,493.00	2,17,490.00
20	Election Expenditure		6,58,389.00
21	Acquisition of Govt. Land		2,76,244.00
24	SJSRY Subsidiary	1,80,000.00	
25	Purchase of Bolero, Generator	12,32,352.00	
	Total-	1,10,56,653.00	1,08,86,644.00
VII	Extra Ordinary Debt.		
1	Income Tax-Deposit	5,80,674.00	8,53,315.00
2	Royalty Deposit	22,436.00	1,91,560.00
3	EMD /SD-Fund	4,45,624.00	
4	Advance Payment	9,49,000.00	14,84,990.00
5	Festival Advance	7,16,000.00	
6	L SG Day		
7	Deposit of Vat	2,22,177.00	21,31,676.00
	Total-	29,35,911.00	46,61,541.00

K Grand Total 12,28,67,022.00 13,62,60,990.00

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

Bolangir Municipality - 2013-2014

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	ANDHRA BANK	01344	31-03-2014	82362.00	31-03-2014	0.00	82362.00	R&B
2	CENTRAL BANK	53536	31-03-2014	52634.00	31-03-2014	0.00	52634.00	MLALAD
3	UBI	36266	31-03-2014	9947491.00	31-03-2014	0.00	9947491.00	MLALAD
4	UNION BANK	03417	31-03-2014	52159.00	31-03-2014	0.00	52159.00	RMG(HC)
5	UCO BALANGIR	07746	31-03-2014	184259.00	31-03-2014	0.00	184259.00	TFC
6	UBI	03935	31-03-2014	82335.00	31-03-2014	0.00	82335.00	TFC
7	IDBI BALANGIR	53075	31-03-2014	28031324.00	31-03-2014	0.00	28031324.00	TFC R&B
8	UCO BALANGIR	04975	31-03-2014	26218600.00	31-03-2014	0.00	26218600.00	TFC
9	ALLAHABAD BANK	07544	31-03-2014	13611469.00	31-03-2014	0.00	13611469.00	R&B
10	ALLAHABAD BANK	13911	31-03-2014	1817339.00	31-03-2014	0.00	1817339.00	MPLAD
11	UBI	14264	31-03-2014	771430.00	31-03-2014	0.00	771430.00	S.D
12	AXIS BANK	27101	31-03-2014	14787.00	31-03-2014	0.00	14787.00	GREENARY OF PARK
13	AXIS BANK	24686	31-03-2014	2094574.00	31-03-2014	0.00	2094574.00	SPL.PROBLEM FUND
14	AXIS BANK	65512	31-03-2014	136019.82	31-03-2014	0.00	136019.82	APS, EMD, TENDER
15	AXIS BANK	44994	31-03-2014	138904.46	31-03-2014	0.00	138904.46	INCOME TAX
16	IDBI BALANGIR	01281	31-03-2014	2538395.00	31-03-2014	0.00	2538395.00	WODC
17	PNB BALANGIR	22733	31-03-2014	4212988.30	31-03-2014	0.00	4212988.30	WODC
18	PNB BALANGIR	22751	31-03-2014	6489724.30	31-03-2014	0.00	6489724.30	MV TAX
19	PNB BALANGIR	22742	31-03-2014	1236319.30	31-03-2014	0.00	1236319.30	W/S PUBLIC TOILET
20	ICICI BANK	01096	31-03-2014	40613.00	31-03-2014	0.00	40613.00	GENERAL
21	SBI BALANGIR	01682	31-03-2014	11408662.00	31-03-2014	0.00	11408662.00	GENERAL
22	IDBI BALANGIR	55295	31-03-2014	3578798.00	31-03-2014	0.00	3578798.00	GENERAL
23	BOI BALANGIR	00003	31-03-2014	3239453.00	31-03-2014	0.00	3239453.00	
24	ALLAHABAD BANK	01791	31-03-2014	7207.00	31-03-2014	0.00	7207.00	MOAP
25	AXIS BANK	97345	31-03-2014	13562262.00	31-03-2014	0.00	13562262.00	MOAP
26	UBI	36273	31-03-2014	331988.00	31-03-2014	0.00	331988.00	MOAP
27	SBI BALANGIR	11840	31-03-2014	477043.00	31-03-2014	0.00	477043.00	MOAP
28	BOI BALANGIR	00424	31-03-2014	160856.00	31-03-2014	0.00	160856.00	SJSRY (SUBSIDY)
29	IOB BALANGIR	00615	31-03-2014	161431.00	31-03-2014	0.00	161431.00	SJSRY SUBSIDY
30	BOB BALANGIR	00626	31-03-2014	17999.00	31-03-2014	0.00	17999.00	SJSRY
31	PNB BALANGIR	04643	01-04-2013	907574.00	31-03-2014	0.00	907574.00	SJSRY
32	UBI	01093	31-03-2014	3665.00	31-03-2014	0.00	3665.00	SJSRY
33	AXIS BANK	51044	31-03-2014	7927330.00	31-03-2014	0.00	7927330.00	IHSDP
34	BOB BALANGIR	00990	31-03-2014	133463.50	31-03-2014	0.00	133463.50	IHSDP
35	PNB BALANGIR	07783	31-03-2014	30386.30	31-03-2014	0.00	30386.30	IHSDP
36	SBI BALANGIR	31501	31-03-2014	32613280.00	31-03-2014	0.00	32613280.00	BRGF
37	AXIS BANK	88422	31-03-2014	32613280.00	31-03-2014	0.00	32613280.00	BRGF
38	ALLAHABAD BANK	11992	31-03-2014	5385829.00	31-03-2014	0.00	5385829.00	
39	ALLAHABAD BANK	39225	31-03-2014	13611469.00	31-03-2014	0.00	13611469.00	ROAD DEV.
40	SBI BALANGIR	21234	31-03-2014	68304.00	31-03-2014	0.00	68304.00	RTD. LFS PENSION
41	SBI BALANGIR	11566	31-03-2014	430542.00	31-03-2014	0.00	430542.00	RETD.NON LFS PENSION
42	HDFC	00035	01-04-2013	3524499.92	31-03-2014	0.00	3524499.92	ANNUAL CENTRAL PROG.
43	BOI BALANGIR	00019	31-03-2014	330609.00	31-03-2014	0.00	330609.00	R&B DEV.
44	UGB BANK	56334	31-03-2014	498811.00	31-03-2014	0.00	498811.00	CRF
45	UGB BANK	49394	31-03-2014	1503.00	31-03-2014	0.00	1503.00	SRC



46	IOB BALANGIR	01177	31-03-2014	577834.00	31-03-2014	0.00	577834.00	RMG (N)
47	ALLAHABAD BANK	04672	31-03-2014	34653.00	31-03-2014	0.00	34653.00	IHSDP
48	AXIS BANK	59404	31-03-2014	4734226.00	31-03-2014	0.00	4734226.00	SECY.DEPOSIT
49	UBI	36242	31-03-2014	221315.00	31-03-2014	0.00	221315.00	MRI OF SREETLITE
50	UBI	36259	31-03-2014	11631089.00	31-03-2014	0.00	11631089.00	GENERAL OCTRAI COMP.
51	P.L. A/C		31-03-2014	5159.00	31-03-2014	0.00	5159.00	GENERAL
	<b>GRAND TOTAL</b>			<b>245984247.90</b>		<b>0.00</b>	<b>245984247.90</b>	

Bolangir Municipality - 2012-2013

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
52	CENTRAL BANK	3536	31-03-2013	129485.00	31-03-2013	0.00	129485.00	TFC
53	UCO BALANGIR	7746	31-03-2013	177104.00	31-03-2013	0.00	177104.00	
54	UCO BALANGIR	4975	31-03-2013	12743646.00	31-03-2013	0.00	12743646.00	
55	ALLAHABAD BANK	7544	31-03-2013	105787.00	31-03-2013	0.00	105787.00	
56	ALLAHABAD BANK	4672	31-03-2013	33307.00	31-03-2013	0.00	33307.00	
57	ALLAHABAD BANK	1791	31-03-2013	7207.00	31-03-2013	0.00	7207.00	
58	ANDHRA BANK	005610011101344	31-03-2013	79420.00	31-03-2013	0.00	79420.00	
59	BOB BALANGIR	3098010000990	31-03-2013	128283.00	31-03-2013	0.00	128283.00	
60	BOB BALANGIR	3098010000626	31-03-2013	16964.00	31-03-2013	0.00	16964.00	
61	PNB BALANGIR	4798000100022742	31-03-2013	1231671.00	31-03-2013	0.00	1231671.00	
62	PNB BALANGIR	4798000100022733	31-03-2013	4998895.00	31-03-2013	0.00	4998895.00	
63	PNB BALANGIR	4798000100004643	31-03-2013	731841.00	31-03-2013	0.00	731841.00	
64	PNB BALANGIR	479800010007783	31-03-2013	13441.00	31-03-2013	0.00	13441.00	
65	PNB BALANGIR	4798000100022751	31-03-2013	10120776.00	31-03-2013	0.00	10120776.00	
66	SBI BALANGIR	30338231501	31-03-2013	30877078.00	31-03-2013	0.00	30877078.00	
67	SBI BALANGIR	11341811840	31-03-2013	477043.00	31-03-2013	0.00	477043.00	
68	SBI BALANGIR	30327021234	31-03-2013	65652.00	31-03-2013	0.00	65652.00	
69	UBI	1093	31-03-2013	3523.00	31-03-2013	0.00	3523.00	
70	UBI	3935	31-03-2013	85005.00	31-03-2013	0.00	85005.00	
71	UBI	1409010114264	31-03-2013	453149.00	31-03-2013	0.00	453149.00	
72	UBI	1409010136259	31-03-2013	10001179.00	31-03-2013	0.00	10001179.00	
73	UBI	1409010136273	31-03-2013	331988.00	31-03-2013	0.00	331988.00	
74	UBI	1409010136266	31-03-2013	5663279.00	31-03-2013	0.00	5663279.00	
75	AXIS BANK	910010032727101	31-03-2013	144414.00	31-03-2013	0.00	144414.00	
76	AXIS BANK	912010003244994	31-03-2013	1382535.00	31-03-2013	0.00	1382535.00	
77	AXIS BANK	912010002988422	31-03-2013	5369662.00	31-03-2013	0.00	5369662.00	
78	AXIS BANK	912010002997345	31-03-2013	10209819.00	31-03-2013	0.00	10209819.00	
79	AXIS BANK	912010003259404	31-03-2013	870360.00	31-03-2013	0.00	870360.00	
80	AXIS BANK	912010003251	31-03-2013	9047065.00	31-03-2013	0.00	9047065.00	

		044						
81	AXIS BANK	912010002124 686	31-03-2013	734034.00	31-03-2013	0.00	734034.00	
82	AXIS BANK	912010023655 12	31-03-2013	2435751.00	31-03-2013	0.00	2435751.00	
83	UNION BANK	614002010034 17	31-03-2013	47724.00	31-03-2013	0.00	47724.00	
84	IDBI BALANGIR	747104000000 1281	31-03-2013	327689.00	31-03-2013	0.00	327689.00	
85	IOB BALANGIR	194401000001 177	31-03-2013	1062523.00	31-03-2013	0.00	1062523.00	
86	IOB BALANGIR	194401000000 615	31-03-2013	158291.00	31-03-2013	0.00	158291.00	
87	BOI BALANGIR	0019	31-03-2013	330609.00	31-03-2013	0.00	330609.00	
88	SBI BALANGIR	11341801682	31-03-2013	19465364.00	31-03-2013	0.00	19465364.00	
89	P.L. A/C		31-03-2013	8455764.00	31-03-2013	0.00	8455764.00	
90	IDBI BALANGIR	747104000055 295	31-03-2013	20025119.00	31-03-2013	0.00	20025119.00	
91	ICICI BANK	052501001096	31-03-2013	109328.00	31-03-2013	0.00	109328.00	
92	HDFC	269314500000 35	31-03-2013	16083857.00	31-03-2013	0.00	16083857.00	
93	IDBI BALANGIR	53075	31-03-2013	7328145.00	31-03-2013	0.00	7328145.00	
94	UBI	36242	31-03-2013	205579.00	31-03-2013	0.00	205579.00	
95	BOI BALANGIR	00424	31-03-2013	154610.00	31-03-2013	0.00	154610.00	
96	ALLAHABAD BANK	05033	31-03-2013	1307105.00	31-03-2013	0.00	1307105.00	
	<b>GRAND TOTAL</b>			<b>183731070.00</b>		<b>0.00</b>	<b>183731070.00</b>	

**Reconciliation**

In course of checking of accountant Cash book for the year 2012-13 & 2013-14 it was revealed that the head / scheme wise closing balance of all Pass book are not mentioned in Cash book as on 31.03.13 & 31.03.14. Hence the difference amount in between Pass book balance and Cash book balance could not reconciled during present audit. The local authority is advised to maintain properly and difference amount be reconciled as required under Odisha Municipal Act. Objection Memo has been issued in this regards. However the entire difference amount of Rs.59,17,695.00 is kept under objection till reconciliation is worked out and produced to next audit. (As per Bank as on 31.3.14 Rs,24,47,98,838.00- as per cash book Rs, 23,88,81,143.00= Rs.59,17,695.00 )

**PARA: 6 STOCK POSITION**
**Bolangir Municipality - 2013-2014**

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Bitumin	5.5	00	Nil	5.50		
2	Hume Pipe 4.5mm	13	00	Nil	13.00		
3	Humepipe 300mm	35	00	Nil	35.00		
4	Bitumin (RMC)	5.5	00	Nil	5.50		

**Bolangir Municipality - 2012-2013**

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
5	Bitumin	5.5	00	Nil	5.50		
6	Hume Pipe 4.5mm	13	00	Nil	13.00		
7	Humepipe 300mm	35	00	Nil	35.00		
8	Bitumin (RMC)	5.5	00	Nil	5.50		

**Comments**

The position of stock of Building materials for the year 2012-13 & 2013-14 are furnished above being upon the information of the List and previous audit report. The stock register could not be produced to audit hence the opening balance is treated as closing balance as on 31.03.2014.

**Physical verification of stores**

Rule 106 and Rule 111 to 113 of OGFR (Vol.1) provides the provision for conduct of necessary inventory/physical verification of stores by head of office and record the certificate of verification of store with its result on the list of inventory or account as the case may be and shortage and damages as well as unserviceable stores be reported to the competent authority to write off the loss.

**PARA: 7 INVESTMENT**
**Bolangir Municipality - 2013-2014**

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	01-04-2013	0.00	0.00	0.00	0.00	31-03-2014	0.00	31-03-2014	0.00	0.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

**Bolangir Municipality - 2012-2013**

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
2	01-04-2012	0.00	0.00	0.00	0.00	31-03-2013	0.00	31-03-2013	0.00	0.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

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

No comment.

**PARA: 8 ADVANCE**

**Bolangir Municipality - 2013-2014**

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2013	General cashbook	10030730.00	1484990.00	11515720.00	949000.00	31-03-2014	10566720.00	31-03-2014	10566720.00	0.00	
	<b>GRAND TOTAL</b>		<b>10030730.00</b>	<b>1484990.00</b>	<b>11515720.00</b>	<b>949000.00</b>		<b>10566720.00</b>		<b>10566720.00</b>	<b>0.00</b>	

**Bolangir Municipality - 2012-2013**

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
2	01-04-2012	General Cash book	9761130.00	949000.00	10710130.00	679400.00	31-03-2013	10030730.00	31-03-2013	0.00	10030730.00	
	<b>GRAND TOTAL</b>		<b>9761130.00</b>	<b>949000.00</b>	<b>10710130.00</b>	<b>679400.00</b>		<b>10030730.00</b>		<b>0.00</b>	<b>10030730.00</b>	

**Comments :**

Advanced paid during 2013-2014 and remained on adjusted as on 31.3.14

Sl.No	Name of the employee	Voucher No.	Purpose of Advance	Amount	Name of he Sanctioning authority
1	Basumati Bag-Sweeper	73/17.4.13	Medical Adv.	2,000.00	Santosh Kumar Behera, E.O Bolangir
2	Fultami Naik	96/27.4.13	Pension Adv.	5,000.00	-do-
3	S.K.Tripathy-Amin	194/25.6.13	Repair of Tractor	10,000.00	-do-
4	P.K. Sarangi T.C	262/27.7.13	Generator Service	3,000.00	-do-
5	Mayadhar padhan -light	487/29.10.13	Purchase Lader	3,000.00	-do-
6	Bhishma Sahu-Amin	488/29.10.13	Relief Cyclone affected	3,990.00	-do-
7	P.K. Sarangi T.C	495/29.10.13	Election Exp.	30,000.00	-do-
8	Tapi Suna-Amin	775/20.3.14	Repair of Vehicle	40,000.00	-do-
9	Tapi Suna-Amin	792/21.3.14	Repair of Vehicle	50,000.00	-do-
10	Festival Advance G.Staff	447/9.10.13	F.A	80,000.00	-do-
11	Festival Advance Octrio Staff	448/19.10.13		80,000.00	-do-
12	Festival Advance Work Charge staff	449/19.10.13		1,44,000.00	-do-
13	Festival Advance Health Staff	450/9.10.13		2,50,000.00	-do-

14	Festival Advance DLR/NMR	451/19.10.13		1,10,000.00	-do-
			Total-	8,10,990.00	

**Year wise and category break up of outstanding advance as on 31.03.2014**

No outstanding advance ledge has been maintained in this Municipality. Basing upon the records registers and previous audit report, outstanding advance position has been worked out due to the non maintenance of advance ledger the year wise break-up of outstanding advance science inception could not be furnished. However from the year 2012-13 the break-up of advance is furnished below.

Up to the year 2010-11	Rs.90,27,645.00
2011-12	Rs.2,93,085.00
2012-13	Rs.4,35,000.00
2013-14	Rs.8,10,990.00
Total-	Rs.1,05,66,720.00

**Advance Outstanding more than one year(2012-2013).**

According to the DLFA Letter No.15179/Dt.28-09-2013 regarding surcharge action& fixation of responsibility in respect of advance that remain unadjusted for more than one year and advance treated as irrecoverable. "Para 5 (v) in case of advances that remained unadjusted for more than one year or advances which are irrecoverable, both the sanctioning authority and the advance holder should be held equally responsible and surcharge action is to be suggested against them accordingly". Audit observed that the system of adjustment of advance in this local institution was found to be ineffective. The local authority did not follow the guiding principles for sanction and payment of advances and their adjustment which resulted to the irregularities and cannot be admitted in audit.

On scrutiny of the cash book a total sum of **Rs.728085.00** (Rs.293085.00+Rs 435000.00 ) was outstanding as advance on different employees as on 31.3.2014. This was paid during the year 2011-12 and 2012-13 but not adjusted till the end of the year 2013-14 i.e. on 31.3.2014 without having any valid reasons. On being asked the local authority failed to furnish any reasons for lying such a huge amount of outstanding advance for more than one year. Hence the above amount of **Rs.728085.00** needs recovery from the person concerned and compliance reported to audit.

The details of are furnished below.

Sl.No	Vr.No	Name of the employee	purpose	Amount	Name of the sanctioning Authority
1	97/4.5.11	Sri Rajendra Kumbhar	Medical Adv.	4,000.00	Srikant Dash (Ex E.O.)
2	108/6.5.11	Bhojraj Mahapata, Ex.TD	For Purchase Bamboo lader	4,000.00	Srikant Dash (Ex E.O.)
3	126/20.5.11	Naresh Suna, Sweeper	Medical Adv.	13,000.00	Srikant Dash (Ex E.O.)
4	277/28.6.11	Gopabandhu Purohit , Ex-Jr-Assst.	Census Expenditure	700.00	Srikant Dash (Ex E.O.)
5	377/11.8.11	Bhaktabandhu Das, Peon	Obsevation on 15th Aug	7,000.00	Srikant Dash (Ex E.O.)
6	378/11.8.11	Debraj Meher, Sr.Asst.	Obsevation on 15th Aug	3,500.00	Srikant Dash (Ex E.O.)
7	396/17.8.11	B.P.Maharana	Medical Adv.	14,000.00	Srikant Dash (Ex E.O.)
8	397/17.8.11	Prem Kumbhar	Medical Adv.	4,000.00	Srikant Dash (Ex E.O.)
9	564/29.9.11	Bijaya Kumbhar, Sweeper	Medical Adv.	15,000.00	Srikant Dash (Ex E.O.)
10	575/29.9.11	Sudhanshu Sekhar Patra	Obsevation of Gandhi Jayanti	500.00	Srikant Dash (Ex E.O.)

11	786/19.12.11	Bhojraj Mahapata, Ex.TD	Reparing of PRR	10,000.00	Srikant Dash (Ex E.O.)
12	815(A)16.1.12	Srikanta Dash (Ex E.O)	Salary Adv.	40,000.00	Srikant Dash (Ex E.O.)
13	858/20.2.12	Srikanta Dash (Ex E.O)	Salary Adv.	40,000.00	Srikant Dash (Ex E.O.)
14	894/30.3.12	Srikanta Dash (Ex E.O)	Salary Adv.	40,000.00	Srikant Dash (Ex E.O.)
15	922/15.3.12	Nimai Naik, Sweeper	Medical Adv.	10,000.00	Srikant Dash (Ex E.O.)
16	926/15.3.12	Pranakrushana Sarangi, T.C.	Stationary Purchase	15,000.00	Srikant Dash (Ex E.O.)
17	927/16.3.12	Gopabandhu Purohit , Ex-Jr-Assst.	Census Expenditure	12,125.00	Srikant Dash (Ex E.O.)
18	821/6.1.12	Bhojraj Mahapata, Ex.TD	Reparing of Vehicle	15,000.00	Srikant Dash (Ex E.O.)
19	822/6.1.12	Bhojraj Mahapata, Ex.TD	Reparing of Vehicle	35,260.00	Srikant Dash (Ex E.O.)
20	844/24.1.12	Bhaktabandhu Das, Peon	Celebration of Republic Day	10,000.00	Srikant Dash (Ex E.O.)
21			Total-	2,93,085.00	

Out of the previous advance Rs733485.00 paid during 2011-12 a total adjustment of Rs 440400.00 was made during 2012-13 and 2013-14 leaving behind a balance of RS.293085.00 which is outstanding for more than one year and surchargeable.

Details Of Advance Adjusted during 2012-13

1.Vr.No.274/11.7.12 Rs.40,000.00 P.K Sarangi T.C.

2.Vr.No 550/5.10.12 Rs.50,000.00 Sulakshyani Dash Ex C.O

3.Vr.No 587/10.10.12 Rs.20,000.00 TA,DA of Ex EO

4.Vr.No Festival Adv. Rs.3.10400.00

adjusted out of Salary bills during the year 2012-13.

5.Damayanti Bag Ex-Chairman Rs.20,000.00

Vr.No.307/7.8.13

Total amount adjusted:- Rs.440400.0

List of Advance paid during the year 2012-13 and not adjusted as on 31.03.2013.

Sl.No	Name of the employee	Vr No.& date	Purpose of Advance	Amount	Name of the Sanctioning authority
1	Srikanta Kumar Dash-Ex E.O	460/4.4.12	Salary Adv.	40,000.00	Srikanta Kumar Dash Ex-E.O
	-do-	156/2.6.12	-do-	40,000.00	-do-
	-do-	234/3.7.12	-do-	40,000.00	-do-
			Total-	1,20,000.00	-do-
			Adjusted-	-50000	-do-
			Balance-	70,000.00	-do-
2	L.D Thakur Ex-J.E	43/4.4.12	D.S.C Card	2,000.00	-do-
3	Bhojaraj Mahapatra Ex-Tc	523/28.4.12	Vehicle repair	70,000.00	-do-
	-do-	155/2.6.12	-do-	10,000.00	-do-

	-do-	197/22.6.12	-do-	80,000.00	-do-
4	P.K Sarangi T.C.	575/22.5.12	Sanitary Purchase	30,000.00	-do-
5	Gayatri Kumbhar	586/25.5.12	Pension Adv.	10,000.00	-do-
6	Sulakshyani Das Ex-Co	293/26.7.12	Trainging BRGF	18,000.00	-do-
7	Smt. Basumati Bag	391/21.8.12	Pension Adv.	10,000.00	-do-
8	Debaraj Meher Sr.Asst	412/28.8.12	Celebration of LSG Day	1,50,000.00	-do-
9	Tapi Suna-Amin	523/5.10.12	Repair of Vehicle	10,000.00	-do-
	-do-	526/5.10.12	Repair of Vehicle	5,000.00	-do-
	-do-	539/9.10.12	purchase of ladder	5,000.00	-do-
	-do-	607/1.11.12	Regd of Vehicle	1,05,000.00	-do-
10	Ashok Kumbhar,sweeper 668/13.12.12		purchase of ladder	4,000.00	-do-
11	Bhakta Bandhu Das,peon	715/22.1.13	Celebration of Republic Day	15,000.00	-do-
12	Sulakshyani Das Ex-Co	720/22.1.13	Training for Social audit	18,000.00	-do-
13	Shyamalal Suna-Sweeper	480/13.4.12	Medical Adv.	26,000.00	-do-
Sweeper 5Nos					-do-
1		508/21.4.12	Medical Adv.	16,000.00	-do-
2	Ramchandra Kumbhar	368/30.7.12	Medical Adv.	10,000.00	-do-
3	Tapi Suna,Amin 523/5.10.12 Repair of vehicle 10,000.00	432/4.9.12	Medical Adv.	13,000.00	-do-
4	S.K.Nag	433/4.9.12	Medical Adv.	13,000.00	-do-
Total-				6,90,000.00	

Out of Previous year outstanding advance Rs.6,90,000.00 a total of Rs.2,55,000.00 as detailed below was adjusted during the year 2013-14. And balance of advance of Rs 4,35,000 .00 was outstanding for more than one year as on 31.03.2014.

Sri Debaraj Meher - Adjusted vide vr.no./dt.31.3.14 Rs.150000.00

Sri Tapi Suna - Adjusted vide Vr.no.712/6.2.14 Rs.105000.00

Hence, a total advance of 7,28,085.00 was outstanding for more than one year is treated as loss to the municipal fund and surchargeable from the persons responsible.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Bhajaraj Mahapatra	Ex-T.C.	Balangir Municipality, Balangir	112130.00
2	Sri Naresh Suna	SWeeper	Bolangir Municipality Bolangir	6500.00
3	Sri Rajendra Kumbhar	SWeeper	Bolangir Municipality,Balangir	2000.00



4	Sri Srikant Kumar Dash	Ex-E.O	Balangir Municipality, Balangir	459043.00
5	Sri Debaraj Meher	Sr.Clerck	Bolangir Municipality Bolangir	1750.00
6	Sri Sanjaya Nag	Ex Accountant	Balangir Municipality Balangir	6500.00
7	Sri Bishnu Pada Maharana	SWeeper	Bolangir Municipality bolangir	7000.00
8	Sri Dhanmat Kumbhar	Sweeper	Balangir Municipality, Balangir	8000.00
9	Sri Sudhansu Sekhar Patra	Mohorir	Bolangir Municipality Bolangir	250.00
10	Sri Nimai Naik	SWeeper	Bolangir Municipality Bolangir	5000.00
11	Sri Prana krishna Sarangi	T.C.	Bolangir Municipality Bolangir	7500.00
12	Sri Prem Kumbhar	SWeeper	Bolangir municipality Bolangir	2000.00
13	Sri Bijaya Kumbhar	SWeeper	Bolangir Municipality Bolangir	7500.00
14	Sri Gopabandhu Purohit	Ex-Jr.Asst.	Bolangir Municipality Bolangir	6412.00
15	L.D.Thakur	Ex-J.E	Balangir Municipality, Balangir	1000.00
16	Sri Prana krishna Sarangi	T.C.	Bolangir Municipality Bolangir	15000.00
17	Smt.Gayatri Kumbhar	SWeeper	Balangir Municipality, Balangir	5000.00
18	Smt. Sulakshyani Dash,	Ex-C.O.	Balangir Municipality Balangir	18000.00
19	Bashumati Bag	Sweeper	Balangir, Municipality Balangir	5000.00
20	Bhakta Bandhu Dash	peon	Balangir Municipality, Balangir	16000.00
21	Sri Shyamalal Suna	Sweeper	Balangir Municipality, Balangir	13000.00
22	Sri Ramachandra Kumbhar	Sweeper	Balangir Municipality, Balangir	5000.00
23	Sri Tapi Suna	Amin	Balangir Municipality, Balangir	16500.00
24	Sri Asoka Kumbhar	Sweeper	Balangir Municipality, Balangir	2000.00

**PARA: 9 GRANTS**

**Bolangir Municipality - 2013-2014**

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	01-04-2013	168775882.00	173686139.00	342462021.00	121433752.00	31-03-2014	221028269.00	
	<b>GRAND TOTAL</b>	<b>168775882.00</b>	<b>173686139.00</b>	<b>342462021.00</b>	<b>121433752.00</b>		<b>221028269.00</b>	

**Bolangir Municipality - 2012-2013**

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
2	01-04-2012	127613796.00	142902710.00	270516506.00	101740624.00	31-03-2013	168775882.00	
	<b>GRAND TOTAL</b>	<b>127613796.00</b>	<b>142902710.00</b>	<b>270516506.00</b>	<b>101740624.00</b>		<b>168775882.00</b>	

**Comments :**

During the audit 2012-13 & 2013-14 it is observed that huge amount of grant is still out standing with out expenditure. Hence the local authority advised to utilised the grants and compliance reported to audit.

**STATEMENT-F**

Details of Govt. Grants Receipts & Expenditure For the year 2012-13.

Sl.No	Purpose of Grants	Authority & G.O No	OB As on 1.04.12	Received During the year 2012-13	Total	Utilisation During 2012-13
1	2	3	4	5	6	7
(A)						
I a	Road Maintance Grant Hard-Cash		26,30,962.00	-	26,30,962.00	7,65,351.00
b	Road Maintance Grant Normal		-7,75,543.00	-	-7,75,543.00	
		Total-	18,55,419.00	-	18,55,419.00	7,65,351.00
II	Road Dev. Grant	1923/HUD/9.7.12	1,19,60,839.00	11,26,000.00	1,30,86,839.00	57,94,419.00
		19237/HUD/9.7.12		4,66,000.00	4,66,000.00	
		19224/HUD/9.7.12		3,48,000.00	3,48,000.00	
		26975/HUD/26.9.12		22,52,000.00	22,52,000.00	
		26978/HUD/26.9.12		6,97,000.00	6,97,000.00	
		26981/HUD/26.9.12		9,33,000.00	9,33,000.00	
		8201/HUD/28.2.13		9,01,000.00	9,01,000.00	
		8299/HUD/25.2.13		4,58,000.00	4,58,000.00	
		8302/HUD/25.2.13		2,69,000.00	2,69,000.00	
			1,19,60,839.00	74,50,000.00	1,94,10,839.00	57,94,419.00

III	TFC GRANTS	ONLINE		1,72,54,000.00		
A						
B	TFC (NRB)	26/HUD/5.3.13		5,48,000.00		
C	ROAD & BRIDGES	26614/HUD/11.10.12		45,35,000.00		
		3224/HUD/25.2.13		35,38,000.00		
	TOTAL		1,32,03,200.00	2,58,75,000.00	3,90,78,200.00	64,68,000.00
IV	SJSRY		-58,61,507.00		-58,61,507.00	15,28,000.00
		TOTAL-	-58,61,507.00		-58,61,507.00	15,28,000.00
V	WATER SUPPLY		65,00,000.00		65,00,000.00	
		TOTAL-	65,00,000.00		65,00,000.00	
VI	DEVOLUTION OF FUND	31554/HUD/18.12.12		5,00,000.00	5,00,000.00	
	TOTAL			5,00,000.00	5,00,000.00	
VII	OCTRIO COMPENSATION GRANTS	12964/HUD/5.5.12		67,41,882.00		
		12914/HUD/9.7.12		67,41,882.00		
		26629/HUD/21.9.12		67,41,882.00		
		151/HUD/1.1.13		67,41,882.00		
		8194/HUD/25.2.13		24,40,842.00		
	TOTAL			2,94,08,370.00	2,94,08,370.00	2,94,08,370.00
VIII	IHSDP	27998/HUD/5.10.12	2,39,14,248.00	59,81,000.00		
		28004/HUD/5.10.12		43,50,000.00		
		28010/HUD/5.10.12		43,64,000.00		
		27163/HUD/9.11.12		42,95,000.00		
	TOTAL		2,39,14,248.00	1,89,90,000.00	4,29,04,248.00	
IX	UBS GRANTS		7,89,908.00		7,89,908.00	
	TOTAL		7,89,908.00		7,89,908.00	
X	CONST.PRY SCHOOL BUILDING		72,230.00		72,230.00	
XI	CONST. OF KIOSKI		77,737.00		77,737.00	
XII	NSDP GRANTS		23,973.00		23,973.00	
XIII	FESTIVAL GRANTS		50,000.00		50,000.00	

XIV	GREENERY OF PARK		8,63,959.00		8,63,959.00	12,58,000.00
XV	CONST. OF B.WALL		5,00,000.00		5,00,000.00	
XVI	PERFORMANCE BASED INSENTIVE GRANTS	5570/HUD/8.2.13		20,59,000.00		
		34551/HUD/18.12.12		24,00,000.00		
	TOTAL		61,40,717.00	44,59,000.00	1,05,99,717.00	42,16,000.00
XVII	CONSERVATION OF WATER BODIES		14,00,000.00		14,00,000.00	80,00,000.00
XVIII	URBAN TURISM		-7,86,373.00		-7,86,373.00	
XIX	SWM	2755/HUD/15.1.13	71,21,934.00	3,00,000.00	74,21,934.00	39,70,000.00
					-	
XX	ENTERTENTMENT GRANT	29938/HUD/1.11.12	14,000.00	50,000.00	64,000.00	
XXI	BPL SURVEY		27,335.00		27,335.00	
XXII	MV-TAX	17420/HUD/20.6.12		14,00,000.00		
		39825/HUD/14.6.12		2,50,000.00		
		39826/HUD/14.8.12		2,50,000.00		
		5851/HUD/12.2.13		2,63,000.00		
		8240/HUD/25.3.13		38,81,000.00		
			44,36,000.00	60,44,000.00	1,04,80,000.00	
	TOTAL					
XXIII	CC ROADS & SPL CC ROADS	35963/HUD/29.12.12		28,28,000.00		
		35966/HUD/28.12.12		20,56,000.00		
		35969/HUD/29.12.12		79,69,000.00		
		9300/HUD/25.03.13		10,83,000.00		
		9303/HUD/6.3.13		2,91,000.00		
		9306/HUD/6.2.13		3,88,000.00		
				1,46,15,000.00	1,46,15,000.00	
	TOTAL					
				1,46,15,000.00	1,46,15,000.00	
	GRANT-TOTAL-(I TO XIII)		7,23,03,619.00	10,76,91,370.00	17,99,94,989.00	5,93,97,200.00
(B)	OTHER GRANTS					
1	BRGF		3,95,48,520.00	82,77,000.00	4,78,25,520.00	1,36,58,000.00
2	M.D.M		55,619.00		55,619.00	

3	MP LAD		-17,32,363.00	13,81,000.00	-3,51,363.00	10,08,637.00
4	RED CROSS		41,204.00		41,204.00	
5	TLC GRANT		12,940.00		12,940.00	
6	WODC		31,99,553.00	14,00,000.00	45,99,553.00	27,75,000.00
7	SPL.PROBLEM FUND		11,06,085.00		11,06,085.00	
8	MLALAD		35,93,827.00	25,00,000.00	60,93,827.00	23,14,000.00
9	DWATERING CHARGES		88,000.00		88,000.00	
10	GRANT FROM CDMO		10,00,000.00		10,00,000.00	
11	HIV/AIDS		1,18,600.00	1,40,400.00	2,59,000.00	1,09,000.00
12	LEPORSY PENSION			64,860.00	64,860.00	19,000.00
13	ASSITANCE FOR RESTORATION ROAD UNDER FLOOD DAMAGE-2007		-21,920.00		-21,920.00	
14	ASSITANCE FOR RESTORATION ROAD UNDER FLOOD DAMAGE-2008		6,59,112.00		6,59,112.00	
15	CENSUS		18,30,544.00		18,30,544.00	49,000.00
16	RTI WORKSHOP		-1,98,003.00		-1,98,003.00	
17	PENSION LFS		-3,34,841.00	18,00,000.00	14,65,159.00	56,63,000.00
18	AIRTEL TOWER			7,34,580.00	7,34,580.00	
19	SCC 2011		36,500.00		36,500.00	
20	NFBS		5,40,000.00	3,00,000.00	8,40,000.00	5,00,000.00
21	ODP/OAP/NOAP/SOAP		57,66,800.00	1,86,13,500.00	2,43,80,300.00	1,62,44,300.00
	TOTAL		5,53,10,177.00	3,52,11,340.00	9,05,21,517.00	4,23,43,400.00
	GRAND TOTAL (A+B)		12,76,13,796.00	14,29,02,710.00	27,05,16,506.00	10,17,40,600.00

**STATEMENT-F-1**

Details of Govt. Grants Receipts &amp; Expenditure For the year 2013-14.

Sl.No	Purpose of Grants	Authority & G.O No	OB As on 1.04.13	Received During the year 2013-14	Total	Utilisation During the year 2013-14
1	2	3	4	5	6	7
(A)						
I a	Road Maintance Grant Hard-Cash		18,65,611.00		18,65,611.00	
b	Road Maintance Grant Normal		-7,75,543.00		-7,75,543.00	
II	Road Dev.Grant	27107/HUD/31.8.13		7,55,000.00	7,55,000.00	

		27117/HUD/31.8.13		26,45,000.00	26,45,000.00	
		27113/HUD/31.8.13		9,74,000.00	9,74,000.00	
		37210/HUD/28.12.13		8,02,000.00	8,02,000.00	
		27213/HUD/28.12.13		6,20,000.00	6,20,000.00	
		37216/HUD/28.12.13		29,52,000.00	29,52,000.00	
	TOTAL		1,36,16,374.00	87,48,000.00	2,23,64,374.00	1,40,6
III	TFC GRANTS	3435/10.2.14		50,59,000.00	50,59,000.00	
A	ROAD & BRIDGES	3677/12.2.14		66,00,000.00	66,00,000.00	
	TFC (NRB)	3621/12.2.14		16,00,000.00	16,00,000.00	
	TOTAL		32609565	1,32,59,000.00	4,58,68,565.00	
IV	SJSRY		-73,89,732.00	7,30,519.00	-66,59,213.00	5,
V	WATER SUPPLY		65,00,000.00		65,00,000.00	
VI	DEVOLUTION OF FUND	19931/17.6.13		50,00,000.00	50,00,000.00	
		4688/22.2.14		75,51,926.00	75,51,926.00	
	TOTAL		5,00,000.00	1,25,51,926.00	1,30,51,926.00	
VII	OCTRIO COMPENSATION GRANTS	19698/HUD/12.6.13		1,67,22,000.00	1,67,22,000.00	
	OCTRIO COMPENSATION GRANTS	27134/HUD/31.8.13		1,67,22,000.00	1,67,22,000.00	
				3,34,44,000.00	3,34,44,000.00	3,34,4
VIII	IHSDP		3,69,93,355.00		3,69,93,355.00	13,
IX	UBS GRANTS		7,89,908.00		7,89,908.00	
X	CONST.PRY SCHOOL BUILDING		72,230.00		72,230.00	
XI	CONST. OF KIOSKI		77,737.00		77,737.00	
XII	NSDP GRANTS		23,973.00		23,973.00	
XIII	FESTIVAL GRANTS	2456/HUD/31.1.14	50,000.00	1,00,000.00	1,50,000.00	4,
XIV	GREENERY OF PARK		-3,89,877.00		-3,89,877.00	35,
XV	CONST. OF B.WALL -DEVOLUTION FUND		5,00,000.00		5,00,000.00	
XVI	PERFORMANCE BASED INSENTIVE GRANTS	5090/25.2.14	63,83,276.00	27,79,000.00	91,62,276.00	69,
XVII	CONSERVATION OF WATER BODIES		13,19,215.00		13,19,215.00	
XVIII	URBAN TURISM		-7,86,373.00		-7,86,373.00	
XIX	SWM	2473/HUD/31.1.14		8,03,114.00	8,03,114.00	
				2,15,954.00	2,15,954.00	
				2,87,430.00	2,87,430.00	
			34,51,732.00	13,06,498.00	47,58,230.00	
XX	ENTERTENTMENT GRANT		64,000.00		64,000.00	
XXI	BPL SURVEY		27,335.00		27,335.00	
XXII	MV-TAX	2515/3.1.14	1,04,80,000.00	44,38,000.00	1,49,18,000.00	48,

XXIII	CC ROADS & SPL CC ROADS	14511/HUD/22.4.13		24,40,000.00	24,40,000.00	
		4408/HUD/19.2.14		1,01,67,771.00	1,01,67,771.00	
		14508/HUD/22.4.13		17,65,000.00	17,65,000.00	
		14502/HUD/22.4.13		68,86,000.00	68,86,000.00	
	TOTAL		1,46,15,000.00	2,12,58,771.00	3,58,73,771.00	
	TOTAL		12,05,97,786.00	9,86,15,714.00	21,92,13,500.00	8,67,8
(B)	OTHER GRANTS				-	
1	BRGF		3,41,67,520.00	1,98,00,000.00	5,39,67,520.00	8,
2	M.D.M		55,619.00		55,619.00	
3	MP LAD		-13,59,363.00	15,00,000.00	1,40,637.00	
4	RED CROSS		41,204.00		41,204.00	
5	TLC GRANT		12,940.00		12,940.00	
6	WODC		18,23,787.00	21,46,127.00	39,69,914.00	
7	SPL.PROBLEM FUND		11,06,085.00	15,00,000.00	26,06,085.00	
8	MLALAD		37,78,983.00	65,00,000.00	1,02,78,983.00	5,
9	DWATERING CHARGES		88,000.00		88,000.00	
10	GRANT FROM CDMO		10,00,000.00		10,00,000.00	
11	HIV/AIDS		1,49,400.00		1,49,400.00	
12	LEPORSY PENSION		45,260.00		45,260.00	
13	ASSITANCE FOR RESTORATION ROAD UNDER FLOOD DAMAGE-2007		-21,920.00		-21,920.00	
14	ASSITANCE FOR RESTORATION ROAD UNDER FLOOD DAMAGE-2008		6,59,112.00		6,59,112.00	
15	ELECTION			9,92,000.00	9,92,000.00	
16	RTI WORKSHOP		-1,98,003.00		-1,98,003.00	
17	PENSION LFS		-41,98,526.00		-41,98,526.00	54,
18	AIRTEL TOWER		7,34,580.00		7,34,580.00	
19	SCC 2011		36,500.00		36,500.00	
21	ODP/OAP/NOAP/SOAP/NFBS		84,76,000.00	2,83,59,298.00	3,68,35,298.00	2,77,1
	13FC			1,42,73,000.00	1,42,73,000.00	
	CENSUS		17,80,918.00		17,80,918.00	
	TOTAL		4,81,78,096.00	7,50,70,425.00	12,32,48,521.00	3,46,5
	GRAND TOTAL (A+B)		16,87,75,882.00	17,36,86,139.00	34,24,62,021.00	12,14,3

As per Rule-170 and 171 of OGFR(vol-1) , grants received should be spent within same financial year in which it was received by the local authority and UC should be submitted by the end of 30<sup>th</sup> June of the subsequent year to the funding authority as well as AG, Odisha.

It is ascertained from the grant position that huge amount of grants are remained unspent which shows the inefficiency of the local authority in managing the expenditure. Review of the grants of different cash books revealed that there was delay in release of funds by the granting authority to the ULB that received the funds virtually at the fag end of the financial year during the month of march, thereby leaving a very less scope for utilization of funds during the same year. Thus, less utilization of grants by the local authority is to some extent attributed to release of funds at the fag end of the financial year.

The local authority is impressed upon to exercise adequate control over the expenditure , expedite the expenditure process and restore fiscal space available for making appropriate spending so as to spend the grant in due time .



**PARA: 10 UTILISATION CERTIFICATE**

**Bolangir Municipality - 2013-2014**

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	01-04-2013	276079597.50	173686139.00	449765736.50	63784393.00	31-03-2014	385981343.50	
	<b>GRAND TOTAL</b>	<b>276079597.50</b>	<b>0.00</b>	<b>449765736.50</b>	<b>63784393.00</b>		<b>385981343.50</b>	

**Bolangir Municipality - 2012-2013**

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
2	01-04-2012	174863707.50	142902710.00	317766417.50	41686820.00	31-03-2013	276079597.50	
	<b>GRAND TOTAL</b>	<b>174863707.50</b>	<b>0.00</b>	<b>317766417.50</b>	<b>41686820.00</b>		<b>276079597.50</b>	

**Comments :**

As per Rule-170 and 171 of OGFR(vol-1) , grants received should be spent within same financial year in which it was received by the local authority and UC should be submitted by the end of 30<sup>th</sup> June of the subsequent year to the funding authority as well as to the Principal A. G .(A&E), Odisha.

The pending position of UC for submission is alarming, the local authorities advice to look into the matter for clearing the pending position of UC and compliance reported to audit.

The details of UC sent are furnished below(2012-13).

SI No.	Head of account	amount	It.no & date
1	RD grant	Rs.1893454.00	3379/BM/12.7.12
		Rs.927057.00	3533/BM/26.7.12
		Rs.1099000.00	810/DUDA/2.8.12
		Rs.1505476.00	301/DUDA/2.8.12
		RS.400000.00	721/BM/18.3.13
2.	BRGF	Rs.1421135.00	2760/BM/6.6.12
		Rs.243029.00	-do-
		Rs.1116140.00	-do-
		Rs.2602946.00	-do-
3.	13th FCA	Rs.3510655.00	670/DUDA/30.7.12

4.	OC grant	Rs.6741882.00	2758/BM/6.6.12
		Rs.4494588.00	636/DUDA/19.6.12
		Rs.6741882.00	726/BM/19.3.13
		Rs.2247294.00	728/BM/19.3.13
		Rs.6741882.00	730/BM/19.3.13
		Total- Rs.41686420.00	

The details of UC sent are furnished below(2013-14).

SI No.	Head of account	amount	It.no & date
1.	Octroi comp.Grant	Rs.11148000.00	508/DUDA/15.7.13
		Rs.5774000.00	96/BM/10.1.14
		Rs.2440842.00	474/DUDA/27.6.13
2.	RD grant	Rs.919095.00	474/DUDA/27.6.13
		Rs.1163103.00	474/DUDA/27.6.13
		RS.386667.00	474/DUDA/27.6.13
		Rs.517777.00	474/DUDA/27.6.13
		Rs.961832.00	474/DUDA/27.6.13
		Rs.2309074.00	474/DUDA/27.6.13
		Rs.774444.00	474/DUDA/27.6.13
		Rs.867008.00	474/DUDA/27.6.13
		Rs.200000.00	474/DUDA/27.6.13
3.	BRGF	Rs.825555.00	1611/BM/29.5.13
		Rs.256690.00	2944/BM/19.8.13
		Rs.2269514.00	1611/BM/29.5.13
		Rs.181855.00	2944/BM/19.8.13
		Rs.2909288.00	1758/BM/13.6.13
		Rs.3384614.00	2944/BM/19.8.13
4.	13thFC	Rs.280000.00	2940/BM/19.8.13
		Rs.4108000.00	1746/BM/13.6.13
5.	MV-TAX grant	Rs.201500.00	1742/BM/13.6.13
		Rs.3015491.00	508/DUDA/15.7.13
6.	R&B grant	Rs.2168044.00	474/DUDA/27.6.13
		<b>Total</b>	<b>6,37,84,393.00</b>

Year wise breakup of UC-

The year wise breakup of UC is furnished below basing upon the previous year audit report.

Year	Amount
1986-87	Rs.1812916.50
1987-88	Rs.700057.00
1988-89	Rs.273330.00
1989-90	Rs.416042.00
1991-92	Rs.196434.00
1993-94	Rs.95320.00
1994-95	Rs.29906.00
1995-96	Rs.225210.00
1996-97	Rs.1800972.00
1997-98	Rs.4803610.00
1998-99	Rs.1011000.00
1999-2000	Rs.3408914.00
2001-01	Rs.1369064.00
2001-02	Rs.1052356.00
2004-05	Rs.1250423.00
2005-06	Rs.7152135.00
2006-07	Rs.2547861.00
2007-08	Rs.10869672.00
2009-10	Rs.6747252.00
2010-11	Rs.31960307.00
2011-12	Rs.97138926.00
2012-13	Rs.101216290.00
2013-14	Rs.109901746.00
Total-	Rs.385981743.00

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

11.1 -
NIL

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

12.1 -
NIL

**PARA: 13 AUDIT OF RECEIPTS**

13.1 -
It would be seen from the statement 'B' & 'B-1' for the year 2012-13 and 2013-14 the collection of holding ,lighting ,water tax is very poor. The local authority is advised to take special drive to enhance the collection of taxes. To strengthen the financial stability of the institution.

**PARA: 14 AUDIT OF EXPENDITURE**

14.1 - Non production of vouchers															
<table border="1"> <tr> <td>Vr No</td> <td>262/29.7.13</td> <td>3000.00</td> <td>Generator Servicing</td> <td>P.K.Sarang</td> </tr> <tr> <td>Vr No</td> <td>282/2.8.13</td> <td>3000.00</td> <td>NIL</td> <td>SabujaOdisha</td> </tr> <tr> <td></td> <td><b>Total-</b></td> <td>6,000.00</td> <td></td> <td></td> </tr> </table>	Vr No	262/29.7.13	3000.00	Generator Servicing	P.K.Sarang	Vr No	282/2.8.13	3000.00	NIL	SabujaOdisha		<b>Total-</b>	6,000.00		
Vr No	262/29.7.13	3000.00	Generator Servicing	P.K.Sarang											
Vr No	282/2.8.13	3000.00	NIL	SabujaOdisha											
	<b>Total-</b>	6,000.00													

On Checking of Paid voucher 2013-14 of Accountant cash book it was noticed that the following paid voucher could not available to audit. Further the corresponding file, stock register, Govt. Order, Expr. Guideline, C.R. book budgetary provision etc of said voucher need to be produced before next audit for checking. The details are furnished below

In response to objection memo, the local authority replied that produced except serial 05 & 06 which will be produced in next audit.

As such Rs. 932915.00 is held under objection.

**Person responsible**

1. Sri Santosh Kumar Behera, Executive Officer
2. Sri Debraj Meher, Accountant

**14.2 -**

**14.3 - Non production of log book**

14.3	Paid Voucher and log Book Wanting	:-	On scrutiny of paid voucher of Accountant cash book for the year 2013-14. It was noticed that the following payment was made M/s GajendraTribovan Das, BGR towards cost of diesel .But the Details paid voucher along with Vehicle logbook, fuel purchase file etc. could not Produce to audit.		
				Voucher No. & date	Amount Paid
				111/3.5.13	181537.00
				166/29.5.13	205253.00
				240/6.7.13	220250.00
				264/30.7.13	241373.00
				318/19.8.13	281093.00
				397(b)/23.9.13	242402.00
				407/28.9.13	190358.00
				605/19.12.13	28361.00
				588/10.12.13	268119.00
				671/13.1.14	203018.00
				731/26.2.14	57320.00
				747/10.3.14	104993.00
	791/21.3.14	104223.00			
	<b>Total-2328300.00</b>				

In response to objection memo, the local authority replied that to be produced in next audit.

As Such Rupees 2328300.00 under objection.

**Person Responsibility -**

1.Sri Santosh Kumar Behera, Executive Officer

2.Sri Debraj Meher, Accountant.

**14.4 - Irregular and fictitious adjustment of Advance**

On Scrutiny of paid / Advance adjustment voucher of Accountant Cash Book-page no-250/31.3.14 it was found that an amount of Rs.150000/- has been incurred as expenditure towards advance adjustment against Sri Debaraj Meher. Accountant on occasion of observation of L.S.G day 31.08.2012 which was paid advance vide vr.no-412/28.8.2014. It is to be pointed out in audit that out of those voucher Rs. 60,000/- was shown payment in shape of cash towards cost of Saree and dress to the councilor which is highly irregular, fictitious and inadmissible in audit. There is no such Govt. order / rule provided for payment of money in shape of cash for said purpose to the councilor.

In response to objection memo the local authority replied that issued instruction for compliance by Sri Debaraj Meher, Accountant. The reply of local authority is not satisfactory.

However Rs.60000.00 is suggested for recovery from person responsible-

Person Responsible-

1.Sri Srikanta Kumar Dash, Ex E.O. Rs.30000.00

2.Sri Debraj Meher , Accountant Rs.30000.00

Total-Rs.60000.00

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikant Kumar Dash	Ex-E.O	Balangir Municipality, Balangir	30000.00
2	Sri Debaraj Meher	Accountant	Balangir Municipality, Balangir	30000.00

**14.5 - Wasteful expenditure towards payment of crusher dust.**

14.5	Wasteful expenditure towards payment of crusher dust.	
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Voucher No. & Date	Amount Paid	To whom paid	Particulars
312/12.8.13	8400.00	Deepak Ku. Nag	Bill-170/3.8.13- 7 trip x 1200/-
312/12.8.13	66000.00	Deepak Ku. Nag	Bill- 392/5.8.13- 55 trip x 1200/-
313/12.8.13	12000.00	GyanaranjanMishra	Bill-266/2.8.13 – 10 trip x 1200/-
313/12.8.13	12000.00	GyanaranjanMishra	Bill- 265/2.8.13- 10 trip x 1200/-
313/12.8.13	8400.00	GyanaranjanMishra	Bill-383/2.8.13- 7 trip x 1200/-
400/25.9.13	73500.00	SantoshkumarSahu	Bill- 146/20.9.13- 89 trip x 1200/-
481(B)/ 22.10.13	66000.00	Deepak ku Nag	Bill-103/28.9.13- 55 trip x 1200/-
505/11.11.13	72000.00	Deepak ku Nag	Bill- 111/5.8.13 – 60 trip x 1200/-
546/21.11.13	60000.00	Deepak ku Nag	Bill112/6.10.13 - 60 trip x 1200/-
564/3.12.13	48000.00	Kali Ch. Biswal	Bill- 22/26.11.13 – 40 trip x 1200/-
603/17.12.13	39600.00	Kali Ch. Biswal	33 trip x 1200/-
<b>Total-</b>	<b>465900.00</b>		

An amount of Rs- 4,65,900.00 was incurred as expenditure during 2013-14. The following points of objection were pointed out in audit

1. As per verbal order of E.O. mentioned in supply bill
2. As it is TC voucher no vehicle no. is mention in bill.
3. No original approved estimate, lead, A/R,S/R, quarry case record made available to audit.
4. Destination lifting place to stacking place not mentioned.
5. Supply bill not countersigned by chairman.
6. Measurement not recorded/entered in M.B. not check measurement in M.B, not pass for payment in M.B.
7. Photography of pre conditioned and post condition of utilize place not available to audit.
8. Pre measurement of side condition not enter in M.B.
9. No council Resolution.
- 10.No Budgetary Provision.
- 11.No labour trusted for utilization of spreading.
- 12.No govt. order for execution of such work.
- 13.Crusser dust was neither consolidation with metal nor with chips by mechanical means
- 14.Value of royalty not deducted and not paid to Tahsildar.
- 15.No public demand or exigency noticed.
- 16.No approval of works subcommittee of municipal council.

However such kind of expenditure is seems to be fictitious and wasteful expenditure in view of audit. As such Rs. 4,65,900.00 is not admissible in audit and needs further investigation.

In response to objection memo, the local authority replied that proper compliance to be submitted in next audit.As such the same amount is held under objection till the production of same to the next audit.

**Person Responsible:-**

1. Sri Santosh Kumar Behera E.O.
  
2. Sri Debaraj Meher, Accountant
  
3. Sri Golaka Bihari Sahu, J.E.
  
4. Sri Ashok Kumar Majhi A.E.

**14.6 - Irregular expenditure towards engagement of private labour**

14.6	Irregular expenditure towards engagement of private labour
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On scrutiny of paid voucher of account cash book it was noticed that the following payment was paid towards engagement of private labour on daily wages basis for scavenging work during 2013-14. It is to be pointed out in audit that the Govt. in H & UD dept. have earlier restricted/banned for engagement of NMR/DLR since 1997. Further the Govt. in finance dept. also issued executive Instruction/notification several times for non engagement of NMR/DLR on regular basis in ULB. Also the Labour and Employment Dept. has disallowed for payment of wages to DLR on Sunday and public holiday as well their engagement on Sunday and holiday. Further after abolition of engagement of NMR/DLR the Govt. of India as well as the Govt. of Odisha implemented the rules of engagement of staff/NMR/DLR on outsourcing basis. But during 2013-14 the DLRs were not engaged on outsourcing basis for scavenging work .

Hence it seems to be highly irregular and objection in view of audit the details are as follows.

Voucher .No	Month	Amount paid	Inadmissible wages of Sunday
154/13.5.13	1.4.13. to 16.4.13	206000.00	2 days X100.00 X 136 nos=27200.00
154/13.5.13	17.4.13 TO 30.4.13	146700.00	2 DAYS X100.00 X 129 nos=25800.00
184/11.6.13	5/2013	348000.00	4 days X100.00X137 nos =54800.00
239/6.7.13	6/2013	355500.00	4 days X100.00X137 nos =54800.00



293/7.8.13	7/2013	360200.00	4 days X100.00X137 nos =54800.00
340/4.9.13	8/2013	496730.00	4 days X130.00X138 nos =71760.00
378/7.9.13	3/2013	358200.00	4 days X130.00X130 nos =52000.00
420/29.9.13	9/2013	459940.00	4 days X130.00X137 nos =71240.00
530 to 536/ 13.11.13/ 15.11.13/ 18.11.13	10/2013	479310.00	4 days X130.00X129 nos =67080.00
590 to 595 10.12.13 to 13.12.13	11/2013	477360.00	4 days X130.00X129 nos =67080.00
666 to 670 8.1.14 to 9.1.14	12/2013	479930.00	4 days X130.00X129 nos =67080.00
705 TO 711 6.2.14	1/2014	481650.00	4 days X130.00X129 nos =67080.00
742 TO 746 3.3.14 TO 4.3.14	2/2014	450456.00	4 days X130.00X129 nos =67080.00
<b>TOTAL</b>		<b>5099976.00</b>	<b>747800.00</b>

However necessary compliance in such may be reported to audit.

In response to objection memo, the local authority replied that vide this office Letter No. .... Dtd..... post facto approval of Govt. initiated. After obtaining same will be produced to next audit.

As Such Rs.5099976.00 is held under objection till the post facto approval is obtained and produced to next audit.

1. Sri Santosh Kumar Behera E.O
2. Sri Debraj Meher, Accountant
3. Sri Debesh Rout, Sanitary Inspector,
4. Sri Diptiranjana Rout, Sanitary Inspector,
5. Sri Narasingha Deep, Sanitary Supervisor

**14.7 -**

14.7	Fictitious adjustment of advance against Sri G.B. Sahu, JE
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Vr No. 541/18.11.13	150000.00	Adv.Adjustment
	63500.00	Cash paid
<b>Total</b>	<b>213500.00</b>	

An amount of Rs.213500.00 was incurred as expenditure in accountant cash book 2013-14 in shape of cash payment and advance adjustment against Sri G.B. Sahu towards Jalachatra for the period from 23.4.13 to 15.6.13. It is to be pointed out in audit that the paid vouchers, Purchase Bills, Council Resolution, budgetary provision, Photography Labour Payment bill Corresponding file etc. could not produce to audit. Hence it seems to be fictitious in view of audit. As such Rs.213500.00 is suggested for recovery and compliance reported to audit.

In response to objection memo, the local authority replied that to be produced in next audit.

As such Rs. 213500.00 is kept under objection.

Persons responsible-

- 1.Sri Santosh Kumar Behera E.O
- 2.Sri Debaraj Meher, Accountant
3. Sri Golaka Bihari Sahu, J.E.

**14.8 - Inadmissible payment towards T.A. Bill of Chairperson.**

14.8	Inadmissible payment towards T.A. Bill of Chairperson.
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Vr No.307/7.8.13	42875.00	Pure Tour
	67342.00	Delhi tour
	77050.00	BBSR tour
<b>Total</b>	<b>187267.00</b>	

**In Finance Deptt. O.M. No:-10954/F.dt.14.03.2001, several restrictions have been imposed on air travel for official visit by State**

**Government officials and officials of PSU/Autonomous organisation, etc. Again in vide Finance Dept O.M.No:-50427/F.dated.11.12.2006** it has been clearly mentioned in the para-3(ii) that in case of Chairman/CMD/MD of Corporation or Cooperatives/State enterprises, etc. Approval of the Chief Secretary is required for undertaking air journey on official work. Hence, non-titled officers or staffs are however allowed to travel by Air in case official work of very urgent nature with prior permission of the Chief Secretary through Finance Deptt.

On scrutiny of paid voucher of Accountant cash book for the year 2013-14 it was noticed that the following excess payment in TA bill was made to the Chairperson due to not obtaining prior approval of the Chief Secretary for undertaking **air journey** on official work.

- As per SIJDA.H & U.D Letter No.191/dt.28.2.2012:- instruction was there for Pune Tour from 19.3.2012 to 21.3.2012. Nominated persons were – Chair person or vice Chairperson and E.O.(2 Person Only) at Yashwant Rao Chavan Academy of devt Administration (yashada) under BRGF programme.
- As per H& U.D. Letter No. 8702/dt.28.2.2013:- instruction was there for Delhi Tour- 13.3.2013 to 15.3.2013. Nominated Person were- Smt Damayanti Bag, Chairperson and Sadananda Nayak , Vice Chairperson (2 person only) at India expo Center Gratar Noida, NewDelhi.
- Against Bhubaneswar Tour:- No Govt. Invitation letter specially to Chairperson for the Period 16.11.2011 to 5.2.2013 was produced to Audit.

Since, the chairperson is not entitled for flight journey as claimed in the bill. As per above letter no. of H & U.D. Dept., she was instructed to perform tourto Pune and Delhi without any companion, but she performed tour with ¼ persons and claimed T.A. bill accordingly. Moreover, neither pre approval or post fact approval of **Chief Secretary through Finance Deptt.** was obtained for such air journey. But, total amount of Rs.110217.00( i.e 42875.00+67342.00 ) was allowed for this tour.

And in respect of journey from Bolangir to Bhubaneswar in different periods in stop like manner conducted by the Chairperson by hiring of AC car, the purpose of journey or office order for conduct of said tour was not clarified to audit. But, total sum of Rs 77,050.00 was allowed for this tour.

The Details of excess payment over and above the entitlements is calculated as per following details

Bolangir To Pune Tour

RS. 2500.00	Maximum admissible 2 <sup>nd</sup> class AC Train fair( to Journey) / for one person.
RS.1400.00	D.A. @200/ day admissible for 7 days 17.3.12 to 23.3.12
RS 2000.00	Taxi fair/maximum admissible
RS. 2500.00	Maximum admissible 2 <sup>nd</sup> class AC Train fair(Fro Journey)/ for one person

RS.8400.00

Bolangir to Delhi tour

RS. 2200.00	Maximum admissible 2 <sup>nd</sup> class AC Train Fair(To journey)/ for one person
RS.1400.00	D.A. @ 200/day admissible for 7 days 11.3.13 to 17.3.13
RS.1250.00	Lodging allowance at odishaBhawan, Delhi
RS. 2200.00	Maximum admissible 2 <sup>nd</sup> class A.C Train fair( Fro journey)/ for One person.

RS.7050.00

Bolangir To Bhubaneswar

RS.400.00	2 X Rs.200	D.A. Admissible	16.11.11 to 17.11.11	750 KW
RS.400.00	2 X Rs200	D.A. Admissible	11.5.12 to 12.5.12	750 KW
RS.400.00	2 X Rs200	D.A. Admissible	17.9.12 to 18.9.12	750 KW
RS.400.00	2 X Rs200	D.A. Admissible	9.10.12 to 10.10.12	750 KW
RS.400.00	2 XRs 200	D.A. Admissible	7.12.12 to 08.12.12	750 KW
RS.400.00	2 XRs200	D.A. Admissible	7.1.13	750 KW
			To	

RS.400.00	2 XRs 200	D.A. Admissible	8.1.13 8.2.13 to 9.2.13	750 KW
Rs. 52,500.00	Hired A.C car Rs.10/per Km X 750K.M (to & fro)=7500 KM X 7 days = Rs.52500.00			
Total-55,300.00				

Grand total: Rs.70,750.00

Amount paid = Rs. 1,87,267.00  
 Amount admissible = Rs. 70,750.00  
 Excess Paid = Rs . 1,16,517.00

Thus, Rs.1,16,517.00 paid in excess towards TA bill to the Chairperson is not admitted in audit as no approval from the Chief Secretary was obtained for Air journey of non-entitled staff.

In response to objection memo, the local authority replied that vide this office Letter No. .... Dtd..... post facto approval of Govt. initiated. After obtaining same will be produced in next audit.

The reply furnished by the local authority solves no purpose and thereby it needs further clarification.However till obtaining the ex-post facto approval from competent authority and production of same to next audit Rs 116517.00 is kept under objection

Persons responsible-

- 1.Smt. Damayanti Bag , Ex-Chairperson,  
At-Tikrapara WN- 15 Po/Ps/Dist-Balangir.
- 2.Sri. Santosh Kumar Behera, E.O. Balangir
3. Sri Debaraj Meher, Accountant.

**14.9 -**

Excess payment towards expenditure on S.E.C.C. (2013-14)	Voucher No. 442/9.10.13	122400.00
	443/9.10.13	489600.00
	<b>Total</b>	<b>612000.00</b>

An amount of Rs.612000.00 shown as expenditure in accountant cash book towards Socio economic caste census during 2013-14 Which was conducted during Dec-2011. But the acy. roll towards remuneration of enumerator and supervisor attached to the voucher guard file amounting to Rs.357000 (51000 + 306000) was demanded through objection memo.

However on issue of half-margin memo the acquaintance roll for the portion of raised objection has been produced before audit which was kept in corresponding file. Hence the raised objection is hereby dropped.

**14.10 - Non Deduction of VAT from purchase Bill of Park equipment**

14.10	Non Deduction of VAT from purchase Bill of Park equipment
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Voucher No. 320/20.8.13	672210.00	Decorative & Playing Equipment for Biju Pattanaik Park
321/20.8.13	893340.00	Decorative & Playing Equipment for Biju Pattanaik Park
377/7.9.13	794970.00	Decorative & Playing Equipment for Koshal Nagar Park
378/7.9.13	422460.00	Decorative & Playing Equipment for Rameswar Nagar Park
379/7.9.13	792630.00	Decorative & Playing Equipment for Rameswar Nagar Park
<b>Total</b>	<b>3575610.00</b>	

On scrutiny of accountant cash book paid voucher it was noticed that Rs.3575610.00 was paid to M/s Kajal Pattanaik, Cuttack towards purchase of park equipment. The purchase bill and bill are Computer DTP bill where VAT amount were not separated which is due for payment to Commercial.Tax. Dept. The VAT amount of Rs.482707.00(13.5% of RS.3575610.00) neither deducted nor deposited to C.T. Dept. by this municipality.

In response to objection memo, the local authority replied that intimated to supplier for submission of VAT clearance documents vide this office Letter No..... dtd.....

As such till the production of VAT clearance certificate Rs. 3575610.00 is kept under objection

**Persons Responsible:-**

- 1.Sri Santosh Kumar Behera E.O
- 2.Sri Debaraj Meher, Accountant
- 3.Sri Pranakrushana Sarangi, Dealing Asst.

**14.11 - Original Money receipt wanting**

14.11	Original Money receipt wanting
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It was notice that the original money receipt along with deduction details/ realization statement of following payment were not produced before audit for checking:-

Voucher no. & Date	Amount Paid	Particulars
283/5.8.13	442875.00	VAT paid to Dy. Commissioner C.T. Dept. BGR
538/18.11.13	1164770.00	VAT paid to Dy. Commissioner C.T. Dept. BGR
545/18.11.13	329420.00	C.W. Cess to O.B.O.C.W.W, BBSR
809/28.3.14	395081.00	VAT paid to Dy. Commissioner C.T. Dept. BGR
812/29.3.14	128950.00	VAT paid to Dy. Commissioner C.T. Dept. BGR
811/29.3.14	84469.00	L.W. Cess to O.B.O.C.W.W Board, BBSR
<b>Total</b>	<b>2545565.00</b>	

In response to objection memo, the local authority to be produced in next audit. However Rs.2545565.00 is held under objection till the production of same before next audit.

**Persons Responsible-**

- 1.Sri Santosh Kumar Behera E.O
- 2.Sri Debaraj Meher, Accountant

**14.12 - Irregular and inadmissible Payment of Off- day Allowances**

14.12	Irregular Payment of Off- day Allowances
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Voucher no. & Date	Amount
413 to 415/28.9.13	51177.00
	4384.00
	8448.00
Total	64009.00

On scrutiny of paid voucher of Accountant cash book for the year 2013-14 it was revealed that RS. 64009.00 was paid to regular scavenging staffs and water tanker staff towards off-day allowance. It is worth mentioning in audit that authority under which Govt. rules Order, Provision such payment was made required to be clarified with documentary evidence. But the local authority failed to clarify the same.

In response to objection memo, the local authority replied that clarification initiated and to be produced in next audit .

As such till the production of same to next audit Rs.64009.00 is kept under objection.

**Persons Responsible-**

- 1.Sri Santosh Kumar Behera E.O
- 2.Sri Debaraj Meher, Accountant

**14.13 - Excess payment on OAP/ODP**

Vide Vr. No. 172/18.12.2013

On scrutiny of MBPY/IGNOAP/IGNSOAP/IGNWP/IGNDP etc. for 2013-14 it was found that, the Disbursing Officers had not furnished certificate on the Acquittance Roll for which the disbursement of Rs.8100/- could not be checked. But, on issue of objection memo, the concerned disbursing Officer complied the same with proper certificate for which the same is dropped out of objection. The balance amount of Rs. 300/- was paid twice once as current payment and again as arrear payment for the same period which is suggested for recovery from the Disbursing Officer Sri Sanjaya Kumar Nag, Accountant.

SL. NO.	Name of the Disbursing Officer	Ward No.	Period for	Fund	Recovery Amount	Remarks
1	Sri Sanjaya Kumar Nag,Jr	18	11/13	IGNOAP	6900.00	Arrear

Clerk						
		12/13	MBPY	300.00	Arrear	
		02/14	IGNOAP	1500.00	Arrear	

In response to the objection Memo, the Executive Officer, Balangir Municipality replied that the amount will be recovered from the person concerned. However the reply of the local authority solves no purpose. Hence the objection stands.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sanjaya kumar Nag	Accountant	Bolangir Municipality, Bolangir	300.00

**14.14 - Excess payment on OAP/ODP**

Vide Vr. No. 132/17.09.2013

On scrutiny of OAP/ODP/WP etc. for 2012-13 it was found that, a sum of Rs. 300/- has been paid double by Sri Tapi Suna, Amin once in current payment for the month of 9/12 and again the same amount has been paid in shape of arrear payment for the same period. Hence, the amount of Rs. 300/- is suggested for recovery from the Disbursing Officer Sri Tapi Suna, Amin.

SL. NO.	Name of the Disbursing Officer	Ward No.	Period for	Fund	Recovery Amount	Remarks
1	Sri Tapi Suna	14	09/12	NOAP	300.00	Arrear
	TOTAL				300.00	

On issue of objection memo the local authority agreed to recover the amount. However the reply of the local authority solves no purpose. Hence the objection stands.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Tapi Suna	Amin	Balangir Municipality, Balangir	300.00

**14.15 - Excess payment on OAP/ODP**

Vide Vr. No. 172/18.12.2013

On scrutiny of OAP/ODP/WP etc. for 2012-13 it was found that, Smt. Sulakshani Das, Ex-C.O. had returned less Rs. 100/- to the Cashier after disbursement of OAP/ODP/WP for the month of 5/12. As such, Rs.100/- is suggested for recovery from the said person.

SL. NO.	Name of the Disbursing Officer	Ward No.	Period for	Fund	Recovery Amount	Remarks
1	Smt. Sulakshani Das	20	05/12	NOAP	100.00	Current
	Total				100.00	



On issue of objection memo, the local authority agreed to recover the amount from the person concerned. However the reply furnished by the local authority holds no merit. Hence the objection stands.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Smt.Sulaksmani Das,	Community Organiser	Bolangir Municipality Bolangir	100.00

**14.16 - Excess payment in vouchers.**

In course of checking of vouchers for the year 2012-13 it is seen that a sum of Rs.1446.,00 has been paid excess . After deduction of SD,I.T, st, Royalty,Cess,etc. from the gross bill the net payment has been paid in excess by Rs.1446.00 the details of which are furnished below.

Vr.no.	GROSS BILL	Deductions	Net payble	Payment made	Excess payment	Cheque no /Bank
6 /21.5.12	280000.00	37637.00	242363.00	243363.00	1000.00	487632 /PNB A/c22733
1/6.6.12	192530.00	21446.00	171084.00	171530.00	446.00	28420/6.6.12 S.B.I (1682)
Total:1446.00						

In response to the objection memo the local authority agreed to recover the amount from Sri Srikanta kumar Das ex-E.O. and Sri Sanjay Nag Ex-accountant .

However the reply furnished by the local authority holds no merit. Hence the objection stands.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikant Kumar Dash	Ex-E.O	Balangir Municipality, Balangir	723.00
2	Sri Sanjaya Nag	Ex Accountant	Balangir Municipality Balangir	723.00

**14.17 - Irregular and inadmissible Payment of EPF**

In course of checking of vouchers for 2012-13 it was noticed that a sum of upees 4800.00 has been paid to the Secretary ,THE KIRAN, Balangir owards EPF,Medical allowance of the Tripper driver along with their remuneration. The NGO KIRAN is the employer of the driver. On the contractual basis it had supplied the driver to the Miunicipality. Hence the Municipality is not liable to pay the bove EPF, Medical allowance. As it is to be paid by the employer as per the EPF rule. Hence ,the amount paid for the purpose by the Municipality is not admitted by the Audit and the same is suggested for recovery. The details of such payments are furnished below.

Voucher no.	EPF	Medical	No of labour	Total-
19/5.4.12	100	140	4	960.00

132/26.5.12	100	140	4	960.00
248/3.7.12	100	140	8	1920.00
411/28.8.12		140	4	560.00
624/19.11.12	100		4	400.00
			Total-	Rs. 4800.00

In response to the objection memo the E.O agreed to recover the amount. However, the reply furnished holds no merit and thereby the objection stands.

Sri Srikanta Kumar Dash, Ex E.O and Sri Sanjaya Nag, Ex-Accountant are equally responsible for the above excess payment.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikant Kumar Dash	Ex-E.O	Balangir Municipality, Balangir	2400.00
2	Sri Sanjaya Nag	Ex Accountant	Balangir Municipality Balangir	2400.00

**14.18 - Irregular and inadmissible Payment of Off- day Allowances**

During the course of scrutiny of vouchers for the year 2012-13 it was seen that a sum of Rs.64595.00 has been paid towards off day allowance to various employees. Despite that there is no such authority and provisions of the Govt for payment of such allowance to the municipal staffs, the aforesaid expenditure was made and thereby comes under the ambit of objection. Hence, the above payment can not be admitted in audit and the same is suggested for recovery. The details of such payments are furnished below.

Vr no&date	Deptt.&name of the employees.	Period	Amount
143/28.5.12	B,k,Patel,Tapi suna,Ram Bahadur, Bipin Kheti	Nov.11 to May2012	9826.00
525/5.10.12	Biranchi POdh Karuna Roy	Jan.2012-May2012	6254.00
198/20.6...12	Tax deptt.		38005.00
199/20.6.12	Parama Thappa	Feb--May 2012.	1638.00
760/28.2.13	Octroi staff		8872.00
Total-			64595.00

In response to the objection memo the local authority did not furnish any reply.

Sri Srikanta Das Ex-E.O.& sri Sanjay Nag Ex-ac are responsible for the above irregular and inadmissible payment.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikant Kumar Dash	Ex-E.O.	Balangir Municipality	32298.00

2	Sri Sanjaya Nag	Ex-accountant	balangir. Balangir Municipality Balangir.	32297.00
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**14.19 - Irregular and inadmissible payment for spreading of Crusher Dust.**

During the course of scrutiny of voucher for the year 2012-13. It is seen that a sum of Rs.50200.00 has been incurred expenditure towards spreading of crusher dust which is irregular and inadmissible in audit point of view.

1. The rate paid to the Tractor owners are not uniform as the rate has not been arrived through proper quotation.
2. The quantity of requirement of crusher dust has not been assessed by the JE through pre-measurement and the utilization has not been entered in the MB.
3. The voucher furnished are seems to be fictitious as the rate of crusher dust, TC, and royalty are not categorically mentioned.

Hence, the payment of Rs.50200.00 for above purpose is suggested for recovery. The details are such payment are furnished below.

1. Vr.No 648/3.12.12	Rs.15000.00	@Rs.1000 /trips(15 trips)
2. Vr.No 649/3.12.18	Rs.19800.00	@Rs.1100 /trips (18 trips)
3. Vr.No 650/3.12.12	Rs.15400.00	@Rs.1100/trips (14 trips)

Total-Rs.50200.00

Sri Srikanta Kumar Dash, Ex EO and Sri Sanjaya Nag, Ex-Accountant are responsible for the above in admissible and irregular payment.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikant Kumar Dash	Ex-E.O	Balangir Municipality, Balangir	25100.00
2	Sri Sanjaya Nag	Ex Accountant	Balangir Municipality Balangir	25100.00

**14.20 - Waste ful expenditure for Orinting of Hand Book.**

It was noticed during the course of scrutiny of vouchers that a sum of Rs,97,800.00 has been incurred expenditure towards printing of Hand book vide voucher no.556/dt.5.10.2012 . There was no such Budgetary provision to print Hand books. As per Rule-141 of Odisha Budget Mannual, no amount shall be drawn from the treasury /bank unless it is necessary for immediate disbursement supported by a resolution of the Council to incur the expenditure.

There was no necessity to print 2000 copies without any requirement for which same are still lying in the godown. Further it is to be commented that the papers used in the Hand book are sophisticated and oil painted one which is uneconomic. On being asked the local authority failed to clarify the same

Hence, same expenditure of RS.97800.00 is treated as wasteful expenditure and it is kept under objection until post facto approval is obtained from the competent authority.

**15.1 - Excess payment due to faulty measurement.**

Name of the work :-Construction of c,c.road from R.K. flour mill to Railway station road.

Head of account:- (M.P.LAD) ,

Agency:-Prbhu dutta Bedbak.

J.E. Golak Bihari Sahu ,Ashok kr.Majhi M.E.

MB no:-141 Page:141-146.Voucher no:-9/25.2.14

Scrutiny of the above works case record & MB disclosed that due to faulty measurement taken in the MB a sum of Rs.6486.00 has been paid excess.The details of such excess payment is furnished below.

Cut-off wall	Road base. 2x
1. Earth work:2x60x.15x.15	60x3.5+3.3+3.45/3 x.15
2.Sand filling:2x60x.15x.10	60x3.3+3.5++3.45/3 x.10
3.C.C (1:4:8)2x60x.15x.10	60x3.5+3.3+3.45/3 x.10
4C.C (1:2:4) 2x60x.15x...09=1.62cum.	60x3.8+3.6+3.75/3 x.10 =20.07 cum.

It would be seen from the above measurement that once the measurement for cutoff wall has been taken and again the width of cutoff wall in both sides .3mtr. has been enhanced the width of the road in execution of c.c(1:2:4) . As a result of which double measurement of cutoff wall for c.c. (1:2:4) has been taken and added lfor has been added with the bwith the bill. The cost of such excess quantity of work 1.62cum @ 4003.81 Rs 6486.00 is suggested for recovery. Sri Golak Bihari Sahu &Sri Ashok Kr,Majhi A.E are responsible for such excess payment.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Golaka Bihari Sahu	J.E.	Balangir Municipality,Balangir	3243.00
2	Ashok kukar Maghi	M.E	Bolangir municipality ,Balangir	3243.00

**15.2 - Excess payment due to calculation mistake.**

Name of the work :-Improvement of road at Indra Nagar colony Ward No:20

Agency:-Sujat Kr.Kuanar. Est.cost:-48669.00 M.B no:-61 Pageno.199 Vr. no:-154/dt.2.6.2012

Head of A/c :- RMG

The above works case record and MB could not be produced to audit in spite of several verbal request. However from the voucher it was seen that a sum of Rs.17262.00 has been paid excess due to the calculation mistake as follows.

1. Collection&stacking good quality moorum sub-base. 27.68cum. @224.14 =(as As per bill:16291.00- as per actual 6204.00) Excess 10 090.00

2.collecting supplying stone spreading with PRR 232sqm.@ 78.82 =(as per bill25461.00-- as per actual 18286.00) Excess Rs. 7175.00

Rs.17,265.00

Total Excess payment:

Hence, the above excess payment is suggested for recovery. Sri Srikanta Kumar Dash Ex E.O., Sri Sanjay Nag Ex Accountant, and Sri Golak Bihari Sahu J.E. are equally responsible for such excess payment.

In response to objection no reply was furnished by the local authority. Hence the objection holds its own merit.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Srikant Kumar Dash	Ex-E.O	Balangir Municipality, Balangir	5755.00
2	Sri Golaka Bihari Sahu	J.E	Balangir Municipality, Balangir	5755.00
3	Sri Sanjaya Nag	Ex Accountant	Balangir Municipality Balangir	5755.00

**15.3 - Excess payment due to wrong measurement.**

Name of the work :-Construction of c.c. road from Ram saran Hotta res. to Mahalaxmi Nagar W.No. 18.

MB No:-140 , Page(181-184) Vr.No:-254/22.7.13

Agency:-P.K.Setha Name of J.E.:-Sri Golak Bihari Sahu ,Sri Ashok Kr. Majhi M.E.

Scrutiny of the above works case record and MB disclosed that due to wrong measurement excess payment has been made the details of such measurement are furnished below.

Earth work:	Cut-off wall	Road base
	121.2x.15x.15=2.727	121.2x3.5+3.45/2 x.15= 63.17
	25.75x.15x.15 =.58 cum.	
Sand filling:	25.75x.15x.15 =.58 cum.121.2x.15x.15=2.727	121.2x3.5+3.45/2 x.15= 63.17
C.C(1:4:8)	nil	121.2x 3.5+3.45/2x.125 =52.64
C.C (1:2:4)	121.2x.15x.30 =5.454cum.	121.2x3.8+3.75+3.65/3 x.125
	25.75x.15x.30=1.158 cum	

From the above measurement it is revealed that the measurement of c.c.(1:2:4) for cut-off wall has been taken twice. As it has been shown in execution of cut-off wall again the road width has been enhanced .25 mtr. which cannot be admitted in audit. Hence the cost of such excess measurement(121.2x.25x.125=3.78 cum.) @Rs 4174.16 Rs15778.00 is suggested for recovery. Sri Golak Bihari Sahu J.E.& Sri Ashok Kr . Majhi M.E. are responsible.

In response to objection no reply was furnished by the local authority. Hence the objection holds its own merit.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Golaka Bihari Sahu	J.E	Balangir Municipality, Balangir	7889.00
2	Ashok Kr. Majhi	M.E.	Balangir MunicipalityBalangir	7889.00

**15.4 - Irregular & Excess payment due to fictitious measurement.**

Name of the work :-Imp, of road from Patel kirana shop to R.K.Khamari Res.  
 EST. Cost.:-400000.00 MB No.:-139 Page.24-26 , Voucher no.:-5/25.5.12, Head of a/c : -WODC  
 Agency:-Santosh Kr. Deevta. J.E. Sri L.D.Thakur. Sri Santosh Kr.Das M.E.

Scrutiny of the above works case record and MB disclosed that due to some fictitious measurements entered in the MB, a sum of Rs.16043.00 has been paid excess which is suggested for recovery. The details of such measurement are furnished below.

Cut-off wall .	Road base.
1.Earth work:2x130x.15x.15=5.85 cum.	130x3.3x.15=64.35 cum.
2.Sand filling.	130x3.3x.10=42.90 cum
3.C.C.(1:4:8)	130x3.3x.10=42.9 cum.
4. C.C.(1:2:4) 2x130x.15x.15=4.875 cum	130x3.6x.12=56.15 cum.
2x130x.15x .225=8.775	

From the above measurement it can be noticed that the road width .3mtr. has been enhanced for the item c.c.1:2:4 which can not be admitted in audit as the same has been allowed in the construction of cut-off wall. Hence the excess measurement is (130x.3x.12=4.68 cum.) The cost of the same @ Rs.3428.05/cum. is Rs.16043.00. Sri Laxman Das Thakur Ex.J.E. & Sri Santosh Kr. Das Ex-M.E. are found responsible.

Further it is noticed that the work has not been check measured by the competent authority ,hence the entire bill Rs 4,00,000.00 is held under objection.

In response to objection no reply was furnished by the local authority.Hence the objection holds its own merit.

**Responsible Person for this paragraph**

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	L.D.Thakur	Ex-J.E	Balangir Municipality, Balangir	8022.00
2	Sri santosh kr Das	Ex M.E.	Balangir Municipality,Balangir	8021.00

**15.5 - Excess payment due to wrong measurement.**

Name of the work:- Construction of road&drain fromPradhan res.to Ashok Mishra res.W.no 18.  
 MB no:-147 page 121-129, Est.cost.:- 350,000.00 Head of a/c:- BRGF Vr.no:-39/30.8.13  
 Agency: Gobardhan Pradhan , J.E. Rojalisa Rout. M.E. Sri..

Scrutiny of the above works case record & MB disclosed that due to wrong measurement excess payment has been made as per the measurement furnished below.

Side wall	Road base
1.Earth work:2x53.3x.3x.3=6.4 cum.	53.3x3.10x.10=16.52cum.

2.sand filling.  $2 \times 53.3 \times 3 \times 0.8 = 2.55$   $53.3 \times 3.1 \times 0.8 = 13.21$

3.RCC (M-20)  $2 \times 53.3 \times 3 \times 15 = 4.8 \text{ cum.}$   $53.3 \times 3.7 \times 12 = 23.67 \text{ cum.}$

From the above measurement it is noticed that the height of the side walls are not equal with the road base. Hence the the width of road .6mtr. enhancement is not justified and there fore ( $53,3 \times 6 \times 12 = 3.84 \text{ cum.}$ ) is treated as excess work allowed in the bill. The cost of 3.84 cum.RCC(M-20) @ Rs.3964.17 Rs. 15222.00 is suggested for recovery. Rojalisa Rout JE BRGF & Sri Lila maya Rout are responsible for the excess payment.

In response to the objection memo the local authority agreed to recover the mount.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Rojalisa Rout	J.E.BRGF	Balangir,MunicipalityBalangir	7611.00
2	sRI lila May Sahu	A.E> BRGF	Balangir Municipality Balangir	7611.00

**15.6 - Less realization of royalty**

Name of the Work:- Imp if road from Sachi Mishra res. to Rameswar Nagar .

MB :-132 (page-54-56) Head :-MLA LAD Vr.no:- 14/11.4.12 Agency.Sunil Dash. J,E. Sri L.D.Thakur.

Scrutiny of the above works case record & MB disclosed that a sum of Rs 1121.00 has been realised less from the bill which is suggested for recovery and the details of such less realisation are furnished below.

C.C. (1:2:4): 47.068 cum. Chips 42,36 cim sand.21.18	Royalty to be deducted	Royaty actually deducted.	Less
Sand filling Qty.25.67 cum	sand 25,67 Sand @19.10 Rs.923.00	@ 14 .00 Rs. 656.00	Rs.267.00
TOTAL.42.36 cum	47,85 cum chips @ 70.56 Rs,2989.0 0	@ 50.40 Rs. 2135.00	Rs. 854.00
TOTAL:			Rs.1121.00

In response to the objection memo the local authority agreed recover the amount from the executant. Sri L.D. Thakur Ex, J,E, Sri Sanjay Nag Ex.Accountan, Sri Srikanta Das ,Ex-EO. are responsible for the above loss.

**15.7 - Excess payment in the rate of T.C.of excavated earth.**

Name of the work:-Const. of road from Raja res.to Pandababu res W.no 18 ,

Est.cost:-.49,000.00 MB.:-119 Page (66-67) Vr.no:-78/22.4.13 Agency::-Sushil kr Mohanty

Head of a/c.:- Own fund.

It is seen from the above works case records and MB that the estimate for the work was prepared on dt 27.5.12. But the rate for conveyance of excavated earth within initial lead of 5 k.m. has been allowed Rs.136.00/cum basing on S.R.2013-14. But actually the rate admissible is Rs.102.00/cum. As such a sum of Rs.15270.00 has been paid for 112.28 cum. excavated earth instead of Rs.11,453.00, as a result of which a sum of Rs.3187.00 has been paid excess which is suggested for recovery.

Sri Golak Bihari Sahu J.E., Sri Santosh Kr. Das M.E. are equally responsible for the above excess payment. In response to the objection memo the local authority agreed to recover the amount from the executant.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Golaka Bihari Sahu	J.E.	Balangir Municipality, Balangir	1594.00
2	Santosh Kumar Dash	M.E.	Bolangir Municipality Bolangir	1593.00

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

<b>16.1 -</b>
No Comments-

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

<b>17.1 - Schemes</b>
IHSDP , BRGF, SGSRY, WODC, etc. schemes are running in this Municipality. IHSDP Programme is meant for upliftment of the poor by providing them Pucca Houses alongwith the facilities of water supply, drainage, swerage, road , street light , plantation, Community Centres, Primary Health, etc. The target was set up by the Government 324 during the year 2008-09 . 316 projects have been completed upto the year 2013-14. The balance 8 projects are under construction.
<b>17.2 - Diversion of funds</b>
Odisha Municipal Rule envisages that "Funds placed at the disposal of the Council by the Government by way of grant for schemes under any head shall be utilized for the approved schemes under that head. Funds shall not be diverted from one scheme to another scheme without approval of Government nor shall be pattern of schemes of altered without the approval of Government . No continuing scheme shall be left in an incomplete stage. Direction shall not be given by any authority other than the Administrative Department for incurring expenditure from the Fund for a purpose for which fund has not been constituted. "
The local authority is impressed upon to adhere to the aforementioned provisions and remain vigilant over the diversion of fund.

**PARA: 18 MISCELLANEOUS**

<b>18.1 -</b>
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Dealt in Para-14.14 and 14.15

**18.2 - Fictitious Payment towards OAP, WP,ODP,NOAP,IGNOAP,IGSOAP etc.**

On scrutiny of disbursement Acquaintance of OAP /ODP /WP/DP/IGNOAP/ IGNOAP etc for the year 2012-13 & 2013-14 it was revealed that, the following amount have been disbursed in acquittance roll towards arrears payment without showing any period of payment as well as name of the beneficiaries. Details of which are furnished below.

Sl.No	Name of the Disbursing Officer	Ward No.	Period for	Scheme	Recovery amount	Remarks
1	2	3	4	5	6	7
1	Debakrushana Deep	1	4/13	ODP	600.00	Arrear
				NOAP	900.00	Arrear
				SOAP	2,100.00	Arrear
			5/13	ODP	300.00	Arrear
				NOAP	900.00	Arrear
				SOAP	3,900.00	Arrear
			6/13	ODP	1,200.00	Arrear
				NOAP	1,000.00	Arrear
				SOAP	1,800.00	Arrear
			7/13	NOAP	3,300.00	Arrear
				SOAP	1,500.00	Arrear
			9/13	ODP	600.00	Arrear
				NOAP	900.00	Arrear
				SOAP	1,800.00	Arrear
			10/13	ODP	600.00	Arrear
				NOAP	1,800.00	Arrear
				SOAP	4,800.00	Arrear
			11/13	ODP	1,800.00	Arrear
				NOAP	600.00	Arrear
				SOAP	2,400.00	Arrear
			12/13	ODP	300.00	Arrear
				NOAP	300.00	Arrear
				SOAP	1,500.00	Arrear
			1/14	ODP	62,000.00	Current +Arrear
				NOAP		
				SOAP		
			2/14	ODP	900.00	Arrear
				NOAP	1,800.00	Arrear
				SOAP	5,400.00	Arrear
			3/14	ODP	600.00	Arrear
				NOAP	900.00	Arrear

				SOAP	1,200.00	Arrear
<b>TOTAL:-</b>					<b>1,07,700.00</b>	

Sl.No	Name of the Disbursing Officer	Ward No.	Period for	Scheme	Recovery amount	Remarks
1	2	3	4	5	6	7
1	Sri Sudhanshu Sekhar Patra	12	4/13	ODP	600.00	Arrear
				NOAP	900.00	Arrear
				SOAP	2,400.00	Arrear
			5/13	ODP	300.00	Arrear
				NOAP	1,200.00	Arrear
				SOAP	3,300.00	Arrear
			6/13	ODP	600.00	Arrear
				NOAP	1,500.00	Arrear
				SOAP	4,500.00	Arrear
			7/13	ODP	400.00	Arrear
				NOAP	1,600.00	Arrear
				SOAP	3,200.00	
			8/13	ODP	600.00	Arrear
				NOAP	2,100.00	Arrear
				SOAP	2,100.00	Arrear
			09/13	ODP	600.00	Arrear
				NOAP	600.00	Arrear
				SOAP	3,000.00	Arrear
			10/13	ODP	900.00	Arrear
				NOAP	2,400.00	Arrear
				SOAP	6,900.00	Arrear
			11/13	ODP	900.00	Arrear
				NOAP	2,400.00	Arrear
				SOAP	6,300.00	Arrear
			12/13	ODP	600.00	Arrear
				NOAP	900.00	Arrear
				SOAP	5,700.00	Arrear
			1/14	ODP	900.00	Arrear
				NOAP	1,200.00	Arrear
				SOAP	5,100.00	Arrear
			2/14	ODP	600.00	Arrear
				NOAP	2,100.00	Arrear
				SOAP	5,400.00	Arrear
			3/14	ODP	300.00	Arrear
				NOAP	600.00	Arrear
				SOAP	4,200.00	Arrear

<b>TOTAL:-</b>					<b>76,900.00</b>	
SI.No	Name of the Disbursing Officer	Ward No.	Period for	Scheme	Recovery amount	Remarks
1	2	3	4	5	6	7
1	Sri Bhojaraj Mahapatra(Retd)	15	4/12	ODP	1,000.00	Arrear
				SOAP	5,800.00	Arrear
				NOAP	2,600.00	Arrear
			5/12	ODP	1,600.00	Arrear
				SOAP	300.00	Arrear
			6/12	SOAP	600.00	Arrear
<b>TOTAL:-</b>					<b>11,900.00</b>	

In response to issued objection the Local authority did not furnish any reply. However, the Local Authority is impressed to comply the same before next audit, till than Rs.196500.00 is kept under objection.

**Person Responsible-**

- 1.Sri.Debakrushana Deep, Disbursing Officer
- 2.Sri.Sudhanshu Sekhar Patra, Disbursing Officer
- 3.Sri Bhojaraj Mahapatra, Disbursing Officer

**18.3 - Payment of OAP/ODP/NOAP without acknowledgement**

On scrutiny of disbursement Acquaintance of OAP /ODP /WP/DP/IGNOAP/ IGNOAP etc for the year 2012-13 & 2013-14 it was noticed that, the following payment was maid through cheque with out supporting any acknowledgement receipt, which is highly irregular in view of audit. Details are furnished below.

SI. No.	Ward No.	Name of the pension beneficiaries.	Cheque No. & Date.	Period for	Amount paid
1	2	3	4	5	6
1	1	Bhojaraj Behera, S/o Harihar	000574	10/11 to 5/12	1,800.00
2	4	Suna Naik, W/o Dhaneswar	008865	-do-	1,800.00
3	4	Tilotama Satpathy, W/o Kishore	008873	-do-	1,800.00
4	4	Biranchi Barik, S/o Lalita Barik	008874	-do-	1,800.00
5	12	Dolamani Meher S/o Lingaraj	009919	-do-	1,800.00
6	12	Biranchi Udgata S/o Nityananda	009920	-do-	1,800.00
7	12	Kamaladevi Jayaswal, W/o Maniklal	009933	-do-	1,800.00
8	14	Laxmi Bhue W/o Jadumani Bhue	417784	-do-	1,800.00
9	14	Prabhathi Bagarty, W/o Kenda	417785	-do-	1,800.00
10	14	Khetra Sethi S/o Bihari Sethi	417788	-do-	1,800.00
11	14	Belmati Das, W/o Harihara Das	417792	-do-	1,800.00
12	15	Promodini Tripathy W/o Pitambar	417793	-do-	1,800.00
13	18	Mina Deepa S/o Abhi Deep	417799	-do-	1,800.00
14	18	Sohagini Dharua W/o Bhubana	417802	-do-	1,800.00

15	01	Cheru Nag S/o Kasi Nag	012681	7/12 to 10/12	1,200.00
16	14	Haripriya Mishra W/o Gopal Ch.	012676	-do-	1,200.00
17	18	Biranchi Nag S/o Dharia Nag	012062	-do-	1,200.00
<b>TOTAL :</b>					<b>28,800.00</b>

Sl. No.	Name of the pension beneficiaries.	Cheque No. & Date.	Period for	Amount paid
1	3	4	5	6
1	B.Dani (OAP)	-	13744/23.4.13	4,800
2	J.Dani,(OAP)	-	13743/23.4.13	4,800
3	S.Babu(HIV)	-	13731/4.4.13	900
4	S.Bag (OAP)	-	13732/5.4.13	900
5	P.Mahana (OAP)	-	13729/5.4.13	900
6	L.Mahana (OAP)	-	13725/6.4.13	900
7	52 nos. (OAP) beneficiaries.	-	128860/6.5.13	66,600
8	P.Singh (OAP)	-	13742/115.13	900
9	R.Panda (OAP)	14	128868/24.6.13	4,200
10	G.Nag (OAP)	18	129152/2.7.13	3,600
11	G.S.Gupta (OAP)	19	129153/2.7.13	5,600
12	B.Mehera (OAP)	57	129213/24.7.13	1,900
13	Smt. S.Nag (OAP)	58	129219/8.8.13	2,200
14	K.P.Agrawal (OAP)	60	129221/13.8.13	2,400
15	Gomati Nial (OAP)	63	129224/25.9.13	2,500
16	K. Podh (OAP)	64	129225/25.9.13	1,900
17	B.Jena (HIV)	70(2)	129285/23.11.13	900
18	K.Jena (HIV)	70(2)	129289/23.11.13	900
19	P.Manhira (OAP)	75	128892/11.12.13	1,700
20	M.Tripathy (OAP)	76	128893/22.12.13	1,700
21	U.Sahu (OAP)	77	128894/16.12.13	1,400
22	U.Suna (OAP)	79	128896/16.12.13	6,400
23	G.Dora (WP)	80	125897/29.12.13	8,800
24	A.Dora (D.P)	81	128898/27.12.13	9,000
25	Keda Nag (OAP)	83	128920/3.1.14	1,800
26	B.Mehera (OAP)	84	128921/13.1.14	1,800
27	S.Seth (OAP)	85(3)	128922/3.1.14	1,800
28	R.Kobat (OAP)	-do-	128923/3.1.14	1,800
29	S.Kumbhar (OAP)	-do-	128924/3.1.14	2,700
30	J.Dash (OAP)	86	128925/10.1.14	2,700
31	J.Nag (OAP)	86	128929/17.1.14	3,000
32	B.Kumbhar (OAP)	86	128928/18.1.14	1,700
33	K.Nag (OAP)	86	128929/19.1.14	1,500
34	R.Biswal (OAP)	86	128930/21.1.14	1,800
35	A.Sika (OAP)	86	128931/21.1.14	2,400
36	Amount Drawn & paid Oldage pension	-	12892/14.2.14	19,98,800
37	Paid New Pensioner	-	128971/3.3.14	8,400
38	Amount drawnpaid Old Age Pension.	-	128975/13.3.14	20,50,000
<b>TOTAL :</b>				<b>40,57,200</b>

In response to issued objection the Local Authority did not reply anything.

However the Local Authority is advised to comply the same before next audit. Till than Rs.40,86,000.00 is kept under objection.

Person Responsible:-

- 1.Smt. Suhelika Sagar, C.O.
- 2.Smt.Smaranika Panda C.O.
- 3.Miss.Sudhanjali Negi C.O

**18.4 - Assets & Liabilities.**

No assets and Liabilities register has been maintained in this Municipality since long. However the position of the same as on 31.3.14 is furnished here under basing upon the records and registers available to audit.

**ASSETS**

-----	
1.Balance inP/L a/c as on 31.3.14	Rs.40,613.00
2.Balance in other Bank pass books.	Rs.24,47,98,838.00
3.Cash in P.A. cash book.	Rs,1950.00
4.Advance recoverable .	Rs. 1,05,66,720.00
5.Total taxes due	Rs.97,14,573,61
6.Deduct 10%irrecoverable( ) 9,71,457.36	Rs.87,43,116.25
<b>Total</b>	<b>Rs.26,41,51,237.25</b>

**LIABILITIES**

-----	
1.Unspent Grants	Rs.22,10,28,269,00
2.Deposits refundable& deposit - able.	Rs. 2,02,,12,497.47
3.Govt.loan payable.	Rs.96,87,383.00
4.Energy charges payable	Rs.1,06,00,000,00
5.Salary & wages for 3/14	Rs.28,27,845.00
<b>Total:-</b>	<b>Rs.26,43,55,994.47</b>

It would be seen from the above table that the liabilities exceeds assets byRs.2,04,756.75 which indicates that the financial position of the Municipality is not sound.

The local authority advised to take sincere steps to enhance collection of arrears taxes,fees,outstanding advances so that financial stability can be consolidated.

**18.5 - Other internal sources**

The Municipality is the owner of 16 nos of water bodies. Had these been leased out for commercial purposes,the municipality would have got a fixed revenue. But due to the inaction of local authority, this is considered as a loss of the Institution.Neither the council,nor the E.O seems to have taken any step in this regard. They are there fore once again impressed upon to utilise the resources at their disposal properly to maintain the financial stability of Institution. The water bodies are as follows.

- 1 Karanga kata.
- 2..Nuabandh

3. Beherapali tank.
4. Marwadi Bandha
5. Gate Sarobar.
6. Karkipali Tank.
7. Bishnu Munda (Buda kata)
8. Trisula Bandha,
9. Bishnu munda (Sanakata)
10. Ranibandh
11. Rajendra sarobar
12. Pratapsagar tank.
13. Larkipali tank.
14. Talapali tank.
15. Kandhapali tank.
16. Rugdi munda

**18.6 - Assesment of Taxes( U/S131 of OM Act.1950)**

Section 131 of Odisha Municipal Act.1950 empowers the Municipality to inter alia impose Holding, Lighting, Water, drainage, tax basing on the annual value of holdings. As per section 146(1) the valuation list is to be revised once in every five years. AS per section 142 the valuation department H&UD is vested with the powers of determining Annual value of holdings in ULBs. The last valuation of holdings were assessed by valuation organisation vide Letter no. 302/dt.20.1.1990. The revised rates were implemented with effect from 19 2-93 as per Municipal council resolution -/30.3.1990. The percentage of taxes as per O.M. Act 1950 was decided by the Municipal council vide resolution no.6/17.3.91 as follows.

Holding Tax.----- 2% of annual rental value of Holding.

Water Tax.-----2 % of annual rental value of holding.

Lighting Tax.----- 1.75 % of annual rental value of holding.

**Demand and Collection of Taxes:-2012-13**

Sl no	Heads of collection	Demand		collection			Balance		Total
		Arrear	current	Arrear	Current	Arrear	Current		
1	Holding	1072308.34	542124.00	135452.00	285224.00	936856.34	256900.00	1193756.00	
2	Lighting	2083874.13	487586.00	80435.00	173450.00	2003439.13	314136.00	2317575.13	
3	WaterTax	1915695.21	491310.00	129700.00	258748.00	1785995.21	232562.00	2018557.00	
4.	Latrine tax	65249.98	-	485.00	-----	64764.98	---	64764.98	
(A)	TOTAL	5137127.6	1521020.0	346072.00	717422.00	4791055.6	803598.00	5594653.6	

		6	0			6		6
(B)								
1.	Stall/house rent	1495558.00	1701500.00	---	1701500.00	1495558.00	---	1495558.00
2	D&O Trade	377503.00	121160.00	---	121160.00	377503.00	----	377503.00
3.	Lease of tank	230373.00	--	---	---	---	---	230373.00
4	Lease of R.park	799790.00	---	----	---	---	----	799790.00
5.	Lease of weekly market	44820.00	--	--	--	--	---	44820.00
6.	Hoarding	334711.00	--	--	--	--	--	334711.00
	Total	3282755.00	1822660.00			1822660.00		3282755.00

**Demand and Collection for the year 2013-14**

Sl.no	Head of collection	Demand		Collection		Balance		Total
		Arrear	Current	Arrear	current	Arrear	Current	
1x	Holding tax	1193756.34	661719.00	155516.26	272944.58	1038240.08	388774.90	1427014.98
2	Light tax	2317575.13	523452.35	124321.00	206070.96	2193254.13	317381.39	2510635.52
3.	Water tax	2018557.21	537193.64	126331.50	218695.80	1892225.71	318497.84	2210723.55
4	Latrine tax	64764.98	--	446.42	--	64318.56	--	64,318.56
(A)	TOTAL	5594653.66	1722365.47	406615.18	697711.34	5188038.48	1024654.13	6212692.61
(B)								
1	Stall/House rent	1495558.00	1701500.00	---	1583326.00	14,95,558.00	1,18,174.00	16,13,732.00
2.	D & O Trade	377503.00	121160.00	--	20,208.00	3,77,503.00	1,00,952.00	4,78,455.00
3.	Lease of tank	230373.00	--	--	---	230373.00		2,30,373.00
4.	Lease of R. Park	7,99,790.00	--	---	---	7,99,790.00		7,99,790.00
5.	Lease of weekly market	44820.00	--	--	--	44820.00		44,820.00
6.	Hoarding	3,34,711.00	---	--	---	3,34,711.00		3,34,711.00
	TOTAL (B)	32,82,755.00	18,22,660.00	--	16,03,534.00	32,82,755.00	219126.00	35,01,881.00
	G.Total(A+B)	88,77,408.66	35,45,025.00	4,06,615.18	23,01,245.34	84,70,793.48	12,43,780.13	97,14,573.61

The Demand, collection, Balance register for the year 2012-13, & 2013-14 has not been maintained in -spite of repeated suggestions given by the last and previous audit. No steps seems to have been taken by the local authority in this regard. However the D.C.B. position have been furnished basing on the previous audit report and records, registers produced to audit. It would be seen from the above position that a sum of Rs. 97,14,573.61 is out standing as on 31.3.14.

Year wise break up & Time barred dues:

Year of account	Holding Tax	Lighting Tax	Water Tax	Latrine Tax	Total
Up to 2001-02	3,15,905.51	9,68,419.74	9,95,742.27	59,989.59	23,40,057.11

2002-03	41831.08	20428.62	42534.95		104794.65	
2003-04	18087.86	34018.61	15330.66		67,437.13	
2004-05	44571.31	57117.58	11796.99		1,13,485.88	
2005-06	89307.87	34792.58	14108.46		138208.91	
2007-08	34926.52	1,12,734.15	82518.72		2,30,179.39	
2008-09	63167.20	90556.19	59320.25		2,13,043.64	
2009-2010	4748.60	82,364.70	73,027.80		1,60,141.10	
2010-11	11178.62	1,12,543.90	49420.98		1,73,143.50	
2011-12	90266.86	2,88,990.20	285131.85	4328.97	6,68,717.88	
2012-13	2,56,900.00	3,14,136.00	232562.00		8,03,598.00	
2013-14	3,88,774.90	3,17,381.39	318497.84		10,24,654.13	
2006-07	67348.65	77151.86	30730.78		1,75,231.29	
<b>TOTAL</b>	<b>14,27,014.98</b>	<b>25,10,635.52</b>	<b>22,10,723.55</b>	<b>64,318.56</b>	<b>62,12,692.61</b>	

AS per section 346 of O.M.ACT-1950 No distraint can be made and no prosecution can be commenced in respect of any sum due to the U.L.B, after expiry of a period of three years from the date on which the first distraint might have been made. Thus all the arrear demand of more than three years past from 2012-13 & 2013-14 are time barred dues which is a loss to U.L.B. The time barred dues are as follows.

**2009-2010:-Rs. 1,60,141.00 &**

**2010-11 :-Rs. 1,73,143.00**

No step has been taken by the local authority U/S 168 of O.M. Act to recover the arrear tax of the Municipality .As per notice no.2252/V-AUD/60/67 L.F.A.dt. 30.4.70 read with resolution no.8 of the notification no.XIV-AUD-50/95-7166/F dt.20.01.96 surcharge proceedings to be initiated against the persons responsible for the dues barred by limitation. **As such a sum of RS.3,33,284.00( Rs.1,60,141.00 for 2012-13 & Rs 1,73,143.00 for 2013-14 ) is time barred by limitation as on 31.3.14 needs recovery from the following persons responsible for such loss.**

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikant Kumar Dash	Ex-E.O	Balangir Municipality, Balangir	80071.00
2	Santosh kumar Behera	E.O.	Bolangir Municipality Bolangir	86572.00
3	Sri Sanjaya Nag	Ex-T.D	Balangir Municipality Balangir	166641.00

**18.7 - Budget & Annual accounts,,,**

The budget estimate of the Municipality for the year 2012-13& 2013-14 was prepared and sent to the District Magistrate ,Balangir for approval after being approved by the council.Though the budget was approved by Dist,Magistrate but the same was not approved by the H & UD department. The approval of the said Deptt.may be obtained and produced to next audit.The details of the Budget and actual receipts and expenditure are furnished below.

**Receipts for 2013-14.**



Sl. no	Particular	Budget provision	Actual	Difference
1	Prob, opening balance	3125569.00	188080940.00	
2T	Taxes	9705042.00	11,04326.52	8600715.48
3,	Licence	365300.00	2796212.00	-2431212.00
4es	Spl. Taxes	6500.00		6500.00
5.	Temp. shop	10584000.00	2888826.00	7695174.00
6.	Govt. Grants	14,10,62,000.00	98615714.00	42446286.00
7,	Other Grants	6,01,70,123.00	55270425.00	-4899698.00
8.	Misc.	12972400.00	4460198.00	8512202.00
9.	Addl.debt	18,24,000.00	6358474.00	-4534474.00
10.	BRGF	11858000.00	198,00000.00	-7942000.00
11.	IHSDP	30040000.00		
<b>TOTAL</b>		<b>31,60,87,242.00</b>	<b>191294175.000</b>	<b>124793067.00</b>

**Budget for the year-2013-14 (EXPENDITURE)**

1	GEN. ASMINISTRATION	3420000.00	5074233.00	-1654233.00
2.	COLLETION STAFF	9450000.00	9498921.00	-48921.00
3,	PUBLIC SAFETY	9655000.00	4030614.00	5624386.00
4.	PUBLIC HEALTH	23883000.00	14126618.00	9756382.00
5	PUBLIC CONVENIENCE	18060000.00	15967030.00	2032970.00
6.	PUBLIC WORKS	38340000.00	90000000.00	-51660000.00
7,	GEN .eDUCATION	400000.00		
8,	Misc.	76583230.00	10886644.00	65696586.00
9.	TFC	12540000.00	13259000.00	-719000.00
10	Addl.Loan	80300.00	4661541.00	-4581241.00
11	BRGF	39910000.00	828000.00	39082000.00
12.	IHSDP	32040000.00	1379 722.00	30660278,00
	<b>TOTAL</b>	<b>272311230.00</b>	<b>136260990.00</b>	<b>136050240.00</b>

**RECEIPTS 2012-13**

Sl No	Particular	Budget provision	Actual	difference
1,	Probable Opening Balance	3,1030490.00	153794253.00	-122763759.00
2	Tax	8475000.00	1063 494.00	7411506.00
3.	Lease	353300.00	437604.00	-84304,00
4.	Spl, Taxes & fees	6500.00	00	6500.00
5.	Municipality propertyp	1,06,24,000.00	3718472.00	6905528.00
6.	Government Grants	123530000.00	88701370.00	34828630.00
7	Other Grants	53090000.00	26934340.00	26155660,00
8,	Miscellaneous.	14552400.00	2113739.00	12438661,00
9.	Addl. debt	9282000.00	6917690.00	2364310.00
10	BRGF	38610000.00	8277000.00	30333000.00
11	IHSDP	300000000.00	18990000.00	11010000.00
	<b>TOTAL</b>	<b>312585690.00</b>	<b>157153709.00</b>	<b>155431981.00</b>
<b>EXPENDITURE</b>				
1	Gen. Administration	3200000.00	44,68316.00	-1268316.00
2	Collection Establishment	7400000.00	11223539.00	-3823539.00
3	Public safety	7610000.00	3714967.00	3895033.00
4.	Public health	22153000.00	12408173.00	9744827,00
5.	Public conveyance	14400000.00	16295619.00	-1895619.00
6.	Public workd.	3,08,00000.00	30000000.00	800000.00
7.	Gen Education	360000.00		
8	Miscellaneois	69836621.00	14462350.00	55374271.00
9	T.F.C	12500000.00	6468635.00	6031365.00
10.	Addl. Loan	8520000.00	4257423.00	4262577.00
11,	B R G F	38610000.00	13658000.00	24952000.00

12.	I H S D P	30000000.00	5910893.00	24089107.00	
13.	Dev. of poor 25 %	35937500.00			
	TOTAL	281327121,00	122867022.00	158460099.00	
			R		

**18.8 - Log book of vehicles**

During the year 2012-13 the log books of the following vehicle are checked with reference to purchase vouchers of diesel, lubricant.

1. Tractor O.R.03B 4264
2. Tripper O.R.03E-3726
3. Do O.R.-03E-3727
4. Loader -OR-03B-7579
5. Tractor -OR03c1665
6. Tractor -OR-037579
7. Tractor-OR-03B 4264
8. Tractor. OR=03-B7593
9. Tractor-OR03A-6911
10. Tractor=OR-03-5180
11. Tripper. OR-03E-3725
12. do OR-03-E-3726
13. do OR-03E-3727
14. Ambulance-OR-03E-8459
15. Tata Truck-OR-03F-4570
16. Jeep-OR-03-2352

**18.9 - Withdrawal from Bank not entered in cashbook.**

During the checking of Bank passbooks with ref. to cash books some Bank withdrawals are found which have not been shown in the cash book during year 2012-13. The list of such withdrawals are furnished below.

Sl.no.	Bank & Cheque no.	Amount.
1.	U,B,I. Balangir, ch.no.416503/4.12.2012	5,67,798.00
2.	PNB Balangir, 497568/12.5.2012	2907.00
3.	do. 497534/12.5.2012	6210,00
4.	do 497548/12.5.2012	6445.00
5.	do 497561/12.5.2012	6669.00

6,	do. 496798/28.5.2012	10,026.00
7,	do 496799/28.5.2012	17,966.00
8.	do 497537/28.5.2012	1553.00
9	do 497549/28.5.2012	1573.00
10.	do. 497536/28,52012	1188.00
11.	do 497562 /28.5.2012	1375.00

Total :- **Rs. 6,23,704.00**

In response to the objection memo the local authority admitted that the amount have not been charged in the cash book though they are actual expenditures.It will be produced to next audit after regularisation.

The reply of local authority is not convincing , however the amount Rs.6,23.704.00 is held under objection till the same is regularised and produced to next audit

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

**19.1 - Loans/ Deposits /CPF**

An abstract position of the loan for the year 2012-13 & 2013-14 are furnished here under as per the previous Audit Report. As the position for both the year are equal there fore only the position of 2013-14 is furnished.

**STATEMENT SHOWING THE LIST OF LOAN POSITION OF BALANGIR MUNICIPALITY FOR THE YEAR 2013-14.**

SL.NO	NAME OF LOAN	OPENING BALANCE AS ON	LOAN RECEIVED DURING THE YEAR	GO NO./ DATE	TOTAL	LOAN REPAID DURING THE YEAR	CLOSING BALANCE AS ON	REMARKS
1		96,87,383.00			96,86,383.00		96,87,383.00	
2								
3								
4								
5								
6								
7								

Comments :-The Govt. loan Rs.96.87.383.00 is outstanding since long .The local authority is advised to repay the koans and compliance reported to audit.

**19.2 - Deposits**

<b>1. S.D /EMD</b>	Opening Balance:	1.33,92,139.47
	Receipts.2012-13	Rs,25,22,440.00
	2013-14	Rs.16,32,342,00

Total Rs,1,75,46,921,47

Refund 2012-13& 2013-14 Rs,4,45,624.00

Balance, Rs.1,71,01.297.47

**2. VAT** 2012-13 Rs. 16,44,257,00

2013-14 Rs.20,02,726.00

Total Rs,36,46,983.00

Deposits Rs.21,31,676.00

Balance Rs. 15,15,307.00

**3.ROYALTY.** 2012-13--- Rs,6,98,067.00

2013-14--- Rs.8,44,974.00

Total. Rs. 15,43,041.00

Deposits Rs. 2,13,996.00

Bakance Rs.13,29.045.00

**4. I.T.** 2012-13 Rs.8,46,269.00

2013-14 Rs.8,54,570.00

Total Rs,17,00,839.00

Deposits. Rs.14,33,989.00

Balance Rs.2,66,850.00

**5. Cess** 2012-13 Rs.4,04,257,00

2013-14 Rs.4,13,889.00

Total Rs,8,18,146,00

Deposit, Nil

Balance Rs.8,18,146.00

**Non-remittance of Government dues**

Rule-6 of OTC Vol-1 read with Rule 4 of OGFR stipulates that all moneys received or realised on behalf of Government should be deposited in full into treasury/ with the competent authority within three days of its receipt/realization. Retention of Government money/revenue outside the treasury is irregular and not permissible.

The local authority is impressed upon to take immediate steps to deposit the balance amount of Govt. dues in proper quarter and compliance be reported to audit. Till then the entire amount of balance to be deposited (Vat,I T,Royalty,Cess,) **Rs.3,9,29,350,00 is kept under objection.**

**19.3 - CPF**

During the year 2012-13 & 2013-14 CPF of the Municipal staff have been deducted and credited in their concerned account. A sum of Rs. 12,26,759,00 and Rs.13,10,400.00 have been deposited for the year 2012-13 & 2013=14 respectively.

**PARA: 20 RESULT OF AUDIT**

<b>20.1 - GENERAL REMARKS</b>
<p>Despite codal provision, the Annual Budget was not prepared by the local authority. Due to lack of regular monitoring, advances were remained unadjusted for long period. Due to non-preparation of bank reconciliation bank balance in the closing balance in the cash book figure are understated/ overstated and thereby depicting inaccurate picture of cash availability which needs special attention of the local authority. Huge amount of grants are remained unspent vis-a-vis pending utilisation certificate for submission in scheme fund due to lack of internal control over financial management. In view of above facts the maintenance of accounts and records cannot said to be satisfactory.</p> <p><b><u>Recommendation</u></b></p> <p>The local authority may :</p> <ul style="list-style-type: none"> <li>v Ensure that bank reconciliation statement be worked out after end of every financial year to maintain accounts with a great deal of accuracy.</li> <li>v Ensure prompt and effective action for recoupment of outstanding advance to avoid temporary misappropriation of Govt money.</li> <li>v Ensure preparation of annual budget keeping in view the actual requirement of funds for the developmental projects.</li> <li>v Ensure that grants be spent and UC be submitted in due time.</li> <li>v Ensure that funds shall not be diverted from one scheme to another.</li> <li>v Ensure financial discipline and strengthen the monitoring mechanism.</li> <li>v Ensure that as per scheme guidelines, the assets created out of GOI grants shall be duly entered into the asset-register showing the details of the source of fund, date of commencement and completion of works and handing over of the assets,etc.</li> <li>v Ensure that Govt dues be remitted to proper quarter within three day of its receipt or realiation to maintain fiscal balance and fiscal space available for appropriate spendind to accelerate growth and development.</li> <li>v Ensure that all statutory records be maintained as prescribed in OM Rules and at the end of each month the EO shall verify the cash balance in the chest with that of cash book and record signed and dated certificate to that effect.</li> </ul>
<b>20.2 -</b>
As a result of audit A sum of Rs      is kept under objection which includes Rs      suggested for recovery.

**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	5917695.00	0.00	0.00	0.00	
2	8.1	728085.00	728085.00	728085.00	0.00	0.00	
3	14.1	0.00	6000.00	0.00	0.00	0.00	
4	14.3	0.00	2328300.00	0.00	0.00	0.00	

5	14.4	60000.00	60000.00	60000.00	0.00	0.00
6	14.5	0.00	465900.00	0.00	0.00	0.00
7	14.6	0.00	5099976.00	0.00	0.00	0.00
8	14.7	0.00	213500.00	0.00	0.00	0.00
9	14.8	0.00	116517.00	0.00	0.00	0.00
10	14.10	0.00	3575610.00	0.00	0.00	0.00
11	14.11	0.00	2545565.00	0.00	0.00	0.00
12	14.12	0.00	64009.00	0.00	0.00	0.00
13	14.13	300.00	300.00	300.00	0.00	0.00
14	14.14	300.00	300.00	300.00	0.00	0.00
15	14.15	100.00	100.00	100.00	0.00	0.00
16	14.16	1446.00	1446.00	1446.00	0.00	0.00
17	14.17	4800.00	4800.00	4800.00	0.00	0.00
18	14.18	64595.00	64595.00	64595.00	0.00	0.00
19	14.19	50200.00	50200.00	50200.00	0.00	0.00
20	14.20	0.00	97800.00	0.00	0.00	0.00
21	15.1	6486.00	6486.00	6486.00	0.00	0.00
22	15.2	17265.00	17265.00	17265.00	0.00	0.00
23	15.3	15778.00	15778.00	15778.00	0.00	0.00
24	15.4	16043.00	400000.00	16043.00	0.00	0.00
25	15.5	15222.00	15222.00	15222.00	0.00	0.00
26	15.6	1121.00	1121.00	0.00	0.00	0.00
27	15.7	3187.00	3187.00	3187.00	0.00	0.00
28	18.2	0.00	196500.00	0.00	0.00	0.00
29	18.3	0.00	4086000.00	0.00	0.00	0.00
30	18.6	333284.00	333284.00	333284.00	0.00	0.00
31	18.9	0.00	623704.00	0.00	0.00	0.00
32	19.2	0.00	3929350.00	0.00	0.00	0.00
<b>Total</b>		<b>1318212.00</b>	<b>30968595.00</b>	<b>1317091.00</b>	<b>0.00</b>	<b>0.00</b>

**Audit Certificate**

Certified that the accounts of Bolangir Municipality for the financial year 2013-2014 2012-2013 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
<b>Total</b>					