

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 109230/AR/2015-2016-BOLANGIR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bolangir Municipality
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	SRI SANTOSH KUMAR BEHERA,E.O.01.03.13 TO 20.07.15
	Name of the Local Authority at the time of Audit :	1.SRI SANTOSH KUMAR BEHERA,E.O.01.03.13 TO 20.07.15 2.SRI JAYANTA KUMAR PARIDA,E.O.20.07.15 TILL DATE.
4	Duration of Audit :	15-05-2015 To 17-08-2015 (Mandays Consumed :- 50)
5	Name of the Auditors :	TRINATH BISWAL - Auditor(15-05-2015 to 17-08-2015) NARAYAN DAS - Auditor(15-05-2015 to 17-08-2015)
6	Name of the Reviewing Officer :	DILLIP KUMAR CHHATRIA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	30-10-2015
8	Entry Conference Date :	13-05-2015
9	Exit Conference Date :	10-12-2015
10	Name of the District Audit Officer :	DILLIP KUMAR CHHATRIA
11	Date of approval of report by District Audit Officer :	07-01-2016

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Vegitable market fees for Rs.2.00	15.05.2015	Nil.
2	Cash in hand	15.05.2015	Nil.
3	Holding Tax Receipt Books	15.05.2015	Nil.
4	Others	15.05.2015	Nil.
5	Service Postage Stamps	15.05.2015	Nil.
6	Miscellaneous Receipt Books	15.05.2015	Nil.
7	Vegitable market fees for Rs.1.00	15.05.15	Nil.
8	Birth certificate application forms	15.05.2015	Nil.
9	Road side Receipt books Under section-307.	15.05.2015	Nil.
10	Measurement Books	15.05.2015	Nil.
11	Rajendra park entry fees Receipt books fir Rs.1.00	15.05.2015	Nil.
12	Rajendra park entry fees Receipt books fir Rs.2.00	15.05.2015	Nil.
13	Road side receipt books under section-307	15.05.15	Nil.

Comments

The physical verification of cash balance, unused postage stamps and holding tax receipt books, miscellaneous receipt books, other fees collection receipt books etc was conducted on the day of commencement of audit i.e on dt. 15.05.2015 and found agreed with the book balance of the day and result there of as detailed above has been recorded in respective book of account.

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

Sino	List Records/Register
1	Measurement Book
2	Stock & Store Register of Municipality
3	Register of Works
4	Contract Certificate
5	Contract Agreement Form
6	Nominal Muster Roll (NMR)
7	Stock account of Receipt Forms
8	Tax collector's daily collection register
9	Stock Register of Stationery
10	Stamp Account
11	Stock account of Tickets used for daily collection of Market fees
12	Daily Collection Register
13	Miscellaneous Receipts
14	Establishment Audit Register
15	Cash Book of the municipality
16	Voucher of Recoupment of Permanent Advance Account
17	Permanent Advance Account
18	Salary Bills
19	Register of Bills
20	Challan
21	Subsidiary Cash Book
22	Cashier's Cash Book

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Application for License for Carriage, Cart, Horses and Other animals
2	License for Carriages, Carts, Horses Other and animals
3	Register of the Tax on Carriages, Carts, Horses and Other animals

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Demand and Collection Register
2	Register of Grants
3	License Register for Drivers and Owners of Carriages plying for hire
4	Stock account of License Number Plates
5	Annual Account of Receipts and Expenditure
6	Register of Quarterly & Annual account of Expenditure
7	Register of Quarterly & Annual account of Receipt
8	Register of outstanding deposits
9	Deposit Ledger
10	Register of Outstanding Advances
11	Advance Ledger
12	Abstract Register of Expenditure
13	Abstract Register of Receipts

Comments

Most of the prescribed relevant records and registers like advance ledger, out standing advance register, monthly-quarterly-half yearly-annually abstract of receipt and expenditure, DCB Register on different taxes, deposit ledger, investment ledger and more other register of the account for 2014-15 have not been maintained.

Rule-70 of Odisha Municipal Rules 1953 envisages the list of forms, records and registers relating to Municipal Account which shall be maintained in proper form and shall be kept by the local authority. But during the course of audit it was revealed that some important records and registers as furnished above were not made available to audit and consequently the audit was put into illusion to assess the financial implication of such records w.r.t. Municipal Account. Moreover, on being asked as regards the maintenance of such document the local authority did not pay any heed for which it is clear that the said records/registers are not being maintained by the dealing assistants of concerned section. Moreover, the maintenance of records and registers of the account are not satisfactory in view of audit.

The E.O. being the head of office is held responsible because of having not taken any initiative to get those prescribed records maintained by the dealing assistant.

Recommendations :

The local authority should ensure the early maintenance of aforementioned important records and registers which should have maintained as prescribed in Odisha Municipal Rules, 1953.

However the local authority is advised to look into the matter personally for proper maintenance of prescribed relevant records and registers of account and to be produced timely before next audit. Sri Santosh Kumar Behera ,ex-EO and Sri Debaraj Meher,ex-Accountant are jointly held responsible for the irregular and improper maintenance of prescribed relevant records and registers of the account.

PARA: 4 FINANCIAL POSITION

Bolangir Municipality - 2014-2015

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	General Cash Book	01-04-2014	2431141 25.11	19007624 9.00	43319037 4.11	23019663 1.00	31-03-2015	2029937 43.11	31-03-2015	1987607 61.00	4232982.1 1	The reason of difference of Rs.4232982.11 has been explained in A.R.No.26/2010-11.
	GRAND TOTAL		2431141 25.11	19007624 9.00	43319037 4.11	23019663 1.00		2029937 43.11		1987607 61.00	4232982.1 1	

Comments

Details Closing Balance for the year 2014-2015

The details of cash book wise closing balance as on 31.03.2015 is furnished below.

Sl.No.	Name of the cash book	C.B. as on 31.03.2015.
1	Accountant Cash Book	198759074.00
2	Subsidiary Cash Book	0.00
3	P.A. Cash Book	1687.00
	Total:-	198760761.00

As per Rule -74 of Orissa Municipal Rules-1953, General fund budget shall be prepared by the E.O. in consultation with Chairman.

As per Rule -75 of Orissa Municipal Rules-1953, Primary education budget estimate shall be prepared by the E.O. consultation with D.I. of schools and chairman.

As per Rule -76 of Orissa Municipal Rules-1953, budget to be placed before council on or before 1st February and the passed copy be sent to Govt. through the District Magistrate and Board of Revenue. The education budget to Govt. through DPI on or before 10th March.

Thus, preparation of budget is a statutory requirement and it must be followed. Besides, expenditure without budgeted limit is illustrative of a very poor expenditure control mechanism.

The details of head wise receipts and expenditures for the year 2014-15 are furnished in Statement -B and C of this Report.

STATEMENT-B (Vide para- 4 of the Audit Report)

Statement -B, Showing the details Receipts for the years 2013-14 & 2014-15.				
Sl.No.	Head of receipts	Receipt during 2013-14.	Receipt during 2014-15.	Remarks
1	2	3	4	5
I.	Rate of Taxes			
1	Holding Tax	428460.84	457874.49	
2	Lighting Tax	330391.96	343534.10	
3	Water Tax	345027.30	337668.54	

4	Latrin Tax	446.42	9666.21
	Total:-	1104326.52	1148743.34
II.	Licenses & other fees		
1	Cost of Tender Paper	65322.00	199340.00
2	Licenses fees U/S 290	20208.00	18767.00
3	Road cutting fees	0.00	804032.00
4	Licenses & other fees(Mobile Tower/Hording)	1762534.00	257001.00
5	Building plan Approval	948148.00	1331882.00
6	Road side Market	0.00	0.00
	Total:-	2796212.00	2611022.00
III.	Receipt Under Spl. Act		
1			
IV.	Revenue derived Municipal properties		
1	Temporary Shop Licenses	104071.00	311423.00
2	Market Stall License fees/S.D.	129000.00	250000.00
3	Stall rent/House rent	1583326.00	2260204.00
4	Water Tanker/Cess pool	251200.00	588080.00
5	Road side Collection U/S 307	132954.00	0.00
6	Collection from Rajendra Park	280390.00	264018.00
7	Town Hall	225494.00	94100.00
8	Lease of cycle stand	0.00	50062.00
9	Other fees	182391.00	85426.66
	Total:-	2888826.00	3903313.66
V.	Grants Contribution		
1	CPF	0.00	0.00
2	Octroi Compensasion Grant	33444000.00	43083000.00
3	SJSRY	730519.00	4351075.00
4	WODC Grant	2146127.00	11720000.00
5	TFC Grants	14273000.00	0.00
6	MLALAD Grant	6500000.00	0.00
7	MPLAD Grant	1500000.00	1900000.00
8	Road Maintenance Grant(Normal)	0.00	0.00
9	Road Maintenance Grant(Hard)	0.00	0.00
10	Road Development Grant	8748000.00	3060000.00
11	IHSDP	0.00	0.00
12	BRGF Grant	19800000.00	0.00
13	Entertainment Grant	0.00	0.00
14	TFC Grant(R & B)	0.00	15229000.00
15	TFC Grant (S.W. Management)	1306498.00	6619000.00
16	Census/SECC	992000.00	0.00
17	Special C.C. Road Grant	10167771.00	0.00
18	Pension Grants	0.00	1360000.00

19	Devolution Funds Grant	12551926.00	7542000.00
20	C.C. Road	0.00	0.00
21	NRB Grant (TFC)	13259000.00	0.00
22	Special C.C. Road Grant	11091000.00	0.00
23	Motor Vehicle Grants	0.00	0.00
24	AIDS (Leporsy)	0.00	0.00
25	NFBS	0.00	0.00
26	OAP/ODP/NOAP/NFBS	28359298.00	28104115.00
27	Mobile Tower	0.00	0.00
28	Kalyan Mandap	0.00	0.00
29	M.V. Tax	4438000.00	3917000.00
30	Incentive Grants	0.00	0.00
31	Special Problem Fund	1500000.00	1000000.00
32	Performance Based Incentive Grants	2779000.00	0.00
33	Local Festival	100000.00	0.00
34	Development of park and greenary	0.00	700000.00
35	City Development Plan	0.00	658430.00
36	Salary of BRGF Accountant	0.00	121500.00
37	Special Dev Scheem	0.00	100000.00
38	Election	0.00	82750.00
39	GOVT. GRANT (TUSURA NAC)	0.00	30489083.00
40	Painting of Kosal Kala Mandap	0.00	130000.00
	Total:-	173686139.00	160166953.00
VI.	Miscellaneous		
1	Royalty	844974.00	1649641.00
2	Cost of EGB	246818.00	257829.00
3	Misc. Receipts	611600.00	0.00
4	Ambulance	30768.00	83414.00
5	Bank Interest	2726038.00	0.00
6	A/C Transefer	0.00	0.00
7	Birth/Death form	0.00	42230.00
8	RTI	0.00	1784.00
9	5th pay arrear bill amount	0.00	12120.00
10	Remuneration of BRGF Staff deducted from work bill	0.00	379601.00
11	Renewal of Tower		71000.00
12	Less bid	0.00	241564.00
13	Refund of Undisbursed OAP/ODP		2901600.00
14	Contingency for national food security Act-2013.	0.00	96750.00
15	HRA	0.00	6390.00
16	CPF	0.00	1217400.00
17	PC	0.00	947248.00

18	LIC	0.00	2546529.00
19	Loan	0.00	150524.00
20	PT	0.00	221400.00
21	Miscellaneous	0.00	2673.00
	Total:-	4460198.00	10829697.00
VII.	Extra Ordinary Debt		
1	SD/EMD	1632342.00	2155743.00
2	Sales Tax (VAT)	2002726.00	2666575.00
3	Income Tax	854570.00	816443.00
4	Advance Adjusted	949000.00	4731620.00
5	House Rent(APS)	0.00	447089.00
6	Bank loan	0.00	0.00
7	Withheld Amount	0.00	0.00
8	Labour Cess	413889.00	538050.00
9	OH Charges	277102.00	61000.00
10	Other charges	228845.00	0.00
	Total:-	6358474.00	11416520.00
	Grant Total:-	191294175.00	190076249.00

STATEMENT-C (Vide para- 4 of the Audit Report)
Statement -C, Showing the details of Expenditure for the years 2013-14 & 2014-15.

Sl.No.	Head of Expenditures	Expenditure during 2013-14.	Expenditure during 2014-15.	Remarks
1	2	3	4	5
I.	General Establishment			
1	Office establishment(Salary)	3251360.00	7791876.00	
2	Contingency	177966.00	29106.00	
3	T.A.	105720.00	69700.00	
4	Allowance to C.M. & V.C.M	228787.00	0.00	
5	E & A of staff	0.00	0.00	
6	C.P.F. of staff	1310400.00	0.00	
7	Sitting allowance of Non-official	0.00	0.00	
8	ULS	0.00	0.00	
9	Out sourcing DEO of staff	0.00	120800.00	
	Total:-	5074233.00	8011482.00	
II.	Collection Establishment			
1	Tax establishment	670041.00	349448.00	
2	Octroi establishment	2946203.00	4506665.00	
3	Contingency	70400.00	0.00	
4	NMR	5812277.00	10307730.00	
	Total:-	9498921.00	15163843.00	

III.	Public Safety		
1	Light establishment	248377.00	180000.00
2	Garden establishment	56595.00	56790.00
3	Public Health establishment	2112379.00	3575252.00
4	Public Works establishment	1613263.00	1823542.00
5	Street Light Materils	0.00	22957511.00
6	Salary Tipper driver		350038.00
	Total:-	4030614.00	28943133.00
IV.	Public Health		
1	Scavanging Staff	7472899.00	14927117.00
2	Contigency	136778.00	0.00
3	UBS Staff Salary	673909.00	366339.00
4	BRGF Staff Salary	278547.00	255995.00
5	Purchase of Sanitary Materials	2150987.00	1375310.00
6	F.A.	0.00	0.00
7	Vehicle Expenditure/ Repaire	419321.00	0.00
8	Fuel charges	0.00	0.00
9	Wages to DLR	2994177.00	2860185.00
10	Conveyance allowance		4925.00
	Total:-	14126618.00	19789871.00
V.	Public Works (Grants)		
1	Water bodies	0.00	0.00
2	SJSRY	500000.00	1825731.00
3	Road Maintenance(Normal)	0.00	0.00
4	Road Maintenance(Hard Cash)	0.00	0.00
5	Road Development Funds	14066304.00	10369882.00
6	MPLAD	0.00	300000.00
7	MLALAD	576821.00	2666785.00
8	TFC	8565112.00	1357177.00
9	WODC	0.00	5192194.00
10	BRGF	828890.00	19850907.00
11	IHSDP	1379722.00	499873.00
12	13FC(SWM)	0.00	8736620.00
13	R & B(TFC)	0.00	8322825.00
14	Hymax & Street Light	15584579.00	0.00
15	MOAP/ODP/NOAP	26010200.00	25003200.00
16	NFBS	1700000.00	0.00
17	HIV/Pension/Leporsy	72300.00	0.00
18	Census	0.00	19800.00
19	Pension & Gratuity	5462695.00	6822474.00
20	WESCO	4400000.00	4500000.00
21	MV. Tax	4814360.00	1915842.00
22	Special grant for C:C Road	0.00	6694656.00

23	Greenary of Park	3595385.00	0.00
24	Festival& National day	433420.00	0.00
25	Public Toilet		1356200.00
26	Animal Birk Controll		651543.00
27	Grant Transefered to TUSURA NAC	0.00	27500000.00
	Total:-	87989788.00	133585709.00
VI.	Miscellaneous		
1	Law charges	40000.00	131500.00
2	Donation/Other/LSG Day	150000.00	20000.00
3	Printing of Hand Book	0.00	800.00
4	Repaire of Vehicle	0.00	739234.00
5	Stationery/Estt. Charges	485239.00	335101.00
6	C.A.C.T. Fees	0.00	0.00
7	Advertisement	371643.00	312511.00
8	Off Day Allowance	64009.00	136504.00
9	Own Fund Dev. Work	5545281.00	2469800.00
10	Fuel charges	3070980.00	2398955.00
11	Refund cesspool	0.00	0.00
12	Obseques	0.00	0.00
13	Jalachhatra	217490.00	360820.00
14	Election Expenditure	658389.00	1054998.00
15	Acquisition of Govt. Land	276244.00	0.00
16	SJSRY Subsidy	0.00	0.00
17	Purchase of Bolero, Generator	0.00	0.00
18	Harischandra Sahayata	0.00	246000.00
19	Hiring of Vehicle	0.00	118080.00
20	Loan instalment	0.00	149524.00
21	CPF deposited	0.00	1436400.00
22	LIC deposited	0.00	2614689.00
	Total:-	10886644.00	12524916.00
VII.	Extra Ordinary Debt		
1	Income Tax deposit	853315.00	677709.00
2	Royalty deposit	191560.00	1512108.00
3	EMD/SD-Fund	0.00	1037361.00
4	Advance Payment	1484990.00	5067620.00
5	Festival Advance	0.00	0.00
6	LSG Day	0.00	108971.00
7	Deposit of VAT	2131676.00	3213432.00
8	Deposit of Labour Cess	0.00	560476.00
	Total:-	4661541.00	12177677.00
	Grand Total:-	136260990.00	230196631.00

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

Bolangir Municipality - 2014-2015

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
	GRAND TOTAL			0.00		0.00	0.00	

Reconciliation

S.I.No.	Name of the Bank.	A/C No.	Closing Balance Date as on	Closing Balance in passbook(A).	Closing Balance in Bank Date cash Book	Closing Balance in Bank as mentioned in cash book(B).	Difference (A-B)	Remarks.
1	ANDHRA BANK	1344	31.03.2015	85689.00	31.03.2015	0.00	85689.00	R & B
2	CENTRAL BANK	53536	31.03.2015	54761.00	31.03.2015	0.00	54761.00	MLALAD
3	UBI	36266	31.03.2015	8641014.00	31.03.2015	0.00	8641014.00	MLALAD
4	UNION BANK	3417	31.03.2015	54267.00	31.03.2015	0.00	54267.00	RMG(HC)
5	UCO BANK,BALANGIR	7746	31.03.2015	191703.00	31.03.2015	0.00	191703.00	TFC
6	UBI	3935	31.03.2015	91799.00	31.03.2015	0.00	91799.00	TFC
7	IDBI,BALANGIR	53075	31.03.2015	13881022.00	31.03.2015	0.00	13881022.00	TFC,R & B
8	UCO BANK,BALANGIR	4975	31.03.2015	41818818.00	31.03.2015	0.00	41818818.00	TFC
9	ALLAHABAD BANK	7544	31.03.2015	4253096.00	31.03.2015	0.00	4253096.00	R & B
10	ALLAHABAD BANK	13911	31.03.2015	3580359.00	31.03.2015	0.00	3580359.00	MPLAD
11	UBI	14264	31.03.2015	490476.00	31.03.2015	0.00	490476.00	SD
12	AXIS BANK	27101	31.03.2015	15237.00	31.03.2015	0.00	15237.00	GREENARY OF PARK
13	AXIS BANK	24686	31.03.2015	3187731.00	31.03.2015	0.00	3187731.00	SPL. PROBLEM FUND
14	AXIS BANK	65512	31.03.2015	141541.82	31.03.2015	0.00	141541.82	APS.EMD.TENDER
15	AXIS BANK	44994	31.03.2015	144544.46	31.03.2015	0.00	144544.46	INCOME TAX
16	IDBI,BALANGIR	1281	31.03.2015	9779794.00	31.03.2015	0.00	9779794.00	WODC
17	PNB,BALANGIR	22733	31.03.2015	4259181.90	31.03.2015	0.00	4259181.90	WODC
18	PNB,BALANGIR	22751	31.03.2015	2379357.90	31.03.2015	0.00	2379357.90	MV TAX
19	PNB,BALANGIR	22742	31.03.2015	31441.90	31.03.2015	0.00	31441.90	W/S PUBLIC TOILET
20	ICICI BANK	1096	31.03.2015	2698535.00	31.03.2015	0.00	2698535.00	GENERAL
21	SBI,BALANGIR	1682	31.03.2015	751520.00	31.03.2015	0.00	751520.00	GENERAL
22	IDBI,BALANGIR	55295	31.03.2015	1264381.00	31.03.2015	0.00	1264381.00	GENERAL
23	BOI,BALANGIR	0.00003	31.03.2015	73929.00	31.03.2015	0.00	73929.00	
24	ALLAHABAD BANK	1791(New-805412)	31.03.2015	7801.00	31.03.2015	0.00	7801.00	MOAP
25	AXIS BANK	97345	31.03.2015	19675601.00	31.03.2015	0.00	19675601.00	MOAP
26	UBI,BALANGIR	36273	31.03.2015	359419.00	31.03.2015	0.00	359419.00	MOAP

27	SBI,BALANGIR	11840	31.03.2015	517720.16	31.03.2015	0.00	517720.16	MOAP
28	BOI,BALANGIR	424	31.03.2015	167355.00	31.03.2015	0.00	167355.00	SJSRY(SUBSIDY)
29	IOB,BALANGIR	1791(New-0615)	31.03.2015	94141.00	31.03.2015	0.00	94141.00	SJSRY(SUBSIDY)
30	BOB,BALANGIR	626	31.03.2015	18362.00	31.03.2015	0.00	18362.00	SJSRY
31	PNB,BALANGIR	4643	31.03.2015	3495211.90	31.03.2015	0.00	3495211.90	SJSRY
32	UBI,BALANGIR	1093	31.03.2015	3708.09	31.03.2015	0.00	3708.09	SJSRY
33	AXIS BANK	51044	31.03.2015	7866678.00	31.03.2015	0.00	7866678.00	IHSDP
34	BOB,BALANGIR	990	31.03.2015	138855.50	31.03.2015	0.00	138855.50	IHSDP
35	PNB,BALANGIR	7783	31.03.2015	15118.90	31.03.2015	0.00	15118.90	IHSDP
36	SBI,BALANGIR	31501	31.03.2015	12776105.00	31.03.2015	0.00	12776105.00	BRGF
37	AXIS BANK	88422	31.03.2015	5604515.00	31.03.2015	0.00	5604515.00	BRGF
38	ALLAHABAD BANK	11992	31.03.2015	36053.00	31.03.2015	0.00	36053.00	
39	ALLAHABAD BANK	39225	31.03.2015	4253096.00	31.03.2015	0.00	4253096.00	ROAD DEV.
40	SBI,BALANGIR	21234	31.03.2015	71018.00	31.03.2015	0.00	71018.00	RTD.LFS PENSION
41	SBI,BALANGIR	11566	31.03.2015	172935.00	31.03.2015	0.00	172935.00	RTD.NON LFS PENSION
42	HDFC,BALANGIR	35	31.03.2015	8512528.92	31.03.2015	0.00	8512528.92	ANNUAL CENTRAL PROG.
43	BOI,BALANGIR	19	12.04.14	6930609.00	31.03.2015	0.00	6930609.00	R & B DEV.
44	UGB,BANK	56334	31.03.2015	518963.00	31.03.2015	0.00	518963.00	CRF
45	UGB,BANK	49394	31.03.2015	1564.00	31.03.2015	0.00	1564.00	SRC
46	IOB,BALANGIR	1177	31.03.2015	386633.00	31.03.2015	0.00	386633.00	RMG(N)
47	ALLAHABAD BANK	4672(New-1992)	31.03.2015	36053.00	31.03.2015	0.00	36053.00	IHSDP
48	AXIS BANK	59404	31.03.2015	2306203.10	31.03.2015	0.00	2306203.10	SECY. DEPOSIT
49	UBI,BALANGIR	36242	31.03.2015	299388.00	31.03.2015	0.00	299388.00	MRI OF SREETLITE
50	UBI,BALANGIR	36259	31.03.2015	433241.00	31.03.2015	0.00	433241.00	GENERAL OCTRAI COMP.
51	P.L. A/C		31.03.2015	33494672.07	31.03.2015	0.00	33494672.07	
	GRAND TOTAL			206063747.62		198759074.00	7304673.62	

As the Bank pass book wise balance figure at the end of the every month as well as at the end of the financial year 2014-15 has not been mentioned in the cash book, so the Bank pass book wise closing balance as per cash book figure could not be furnished. Moreover, because of not furnishing the pass book wise closing balance in the cash book the actual bank pass book wise difference in the closing balance after the end of financial year could not be ascertained without which bank reconciliation would not be possible. However by way of taking the total figure of closing balance furnished in the Accountant Cash Book and total figure of closing balance in individual bank pass book, the aggregate difference in the closing balance as on 31.03.2015 was ascertained as Rs.198759074.00 . For aforementioned lapses the local authority and the Accountant are held responsible.

Hence, the local authority is advised to reflect/mention the same in the Accountant cash book every month as well as at the end of the financial year and thereafter reconcile the difference in the closing balance between the cash book figure and that of bank pass books figure as furnished above and compliance be reported to audit till then the same difference amount of **Rs 7304673.62** is kept under objection.

PARA: 6 STOCK POSITION

Bolangir Municipality - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Bitumen	5.50	0.00	0.00	5.50	5.50	
2	Hume Pipe 4.5mm	13	0.00	0.00	13.00	13	
3	Hume Pipe 300mm	35	0.00	0.00	35.00	35	
4	BitumenRMC	5.50	0.00	0.00	5.50	5.50	

Comments

The stock registers of the above road materials could made available to audit .The stock position has been arrived from the last audit report .

Physical verification of stock stores

Rule 106 and Rule 111 to 113 of OGFR (Vol.1) provides the provision for conduct of necessary physical verification of stores by head of office and record the certificate of verification of stores 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 - 2014-2015

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

DETAILS OF CB ON INVESTMENT & Comments :

No investment has been made by the Municipality during the year 2014-15.

PARA: 8 ADVANCE

Bolangir Municipality - 2014-2015

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2014	General cash book.	10566720.00	5067620.00	15634340.00	4731620.00	31-03-2015	10902720.00	31-03-2015	10902720.00	0.00	
GRAND TOTAL			10566720.00	5067620.00	15634340.00	4731620.00		10902720.00		10902720.00	0.00	

Comments :

As per the Rules 136 to 140 of O.M Rules, 1953 and instructions of the Finance Deptt., advance granted to any contractor and individuals for departmental and allied purpose were required to be promptly adjusted within one month from the date of advance payment by way of obtaining detailed vouchers and cash recovery if any. Advance Ledger is to be maintained in each ULB recording person wise separate accounts of such advance as the same is to be balanced and signed by the E.O. on quarterly basis. The DDO is responsible for any deviation of the same. But, scrutiny of the advance position revealed that a huge amount of money was advanced to the different employees for different purpose without maintaining the details and appropriate accounts of the same in advance ledger. Following defects were noticed in this Municipality.

- 1). In all cases advance were shown as final payments instead of showing it as advance (in red ink)
- 2). Advance figure is not included in details of C.B. in the cash book at the end of each month and year.
- 3). Advance Ledger and Register of outstanding advances are not maintained to monitor the advance system.
- 4). No steps by the DDO being the head of the local body have been taken to regularize the same.
- 5). In absence of details, the possibility of misappropriation of amount cannot be ruled out.

As the Advance ledger has not been maintained in the Municipality and the figure of outstanding advance is not incorporated in the details of closing balance of cash book, actual the out standing advance figure could not be furnished in the audit report. As it could be ascertained from the cash book and previous year report, total advance outstanding as on dated 31.03.2015 was worked out to be Rs 10902720.00. The local authority is impressed upon to initiate early steps to get the said advance adjusted by way of obtaining vouchers or by making cash recovery from the person concerned.

Advanced paid during the year 2014-15 but not adjusted till 31.03.2015

During the year under audit a total sum of Rs.5067620.00 was paid as advances to the different staff on different purpose out of which a total sum Rs.4272220.00 was adjusted leaving a balance of Rs. 795400.00 till the end of the year 2014-15. The details of which is furnished below. On further scrutiny of the advance payment it was noticed that all the advance were given as medical & festival advance out of the Municipality funds without having funds under the specific head of the account. Hence, it is highly irregular and objectionable and can not be admissible to audit. As such a total sum of Rs.795400.00 needs adjustment against the person concerned by way of obtaining vouchers or by making cash recovery from the person concerned. and compliance reported to audit. Till then a sum of Rs.795400.00 is held under objection. Advance Paid during 2014-15 and remained unadjusted as on date 31.03.15

Advance Paid during 2014-15 and remained unadjusted as on date 31.03.15					
Sl.No.	Name of the employee	Voucher No/dt.	Amount(in Rs.)	Purpose	Name of the sanctioning Authority

1	Tapi Suna,Amin	44/30.04.14	50000.00	Purchase of fuel and lubricant	Santosh Ku. Behera, E.O. ,Balangr
2	Tapi Suna,Amin	402/24.10.14	8000.00	Repairing of Vehicle	...do...
4	Fulamati Naik,Rtd.Sweeper	71/14.05.14	3000.00	Pension advance	...do...
5	Bhakta bandhu Dash	354/27.09.14	100000.00	Clean India	...do...
6	Bhakta bandhu Dash	633/21.01.15	30000.00	Observation of Republic day	...do...
7	Sudhansu Sekhar Patra	329/24.09.14	20000.00	Maintenance R. Park	...do...
8	Ranjan Kumbhar,Mali	393/21.10.14	3000.00	Medical Advance	...do...
9	Raj kishore Sindria	430/03.11.14	15000.00	Medical Advance	...do...
14	Susil Ku. Naik,Jr. Astt.	533/19.12.14	80000.00	Clean India	...do...
15	P.K. Sarangi, T.C.	563/29.12.14	25000.00	Purchase of diary	...do...
16	Naresh Suna,Sweeper	571/29.12.14	15000.00	Medical Advance	...do...
17	Bijaya Kumbhar,Sweeper	572/29.12.14	15000.00	Medical Advance	...do...
18	Gopal Ch. Putel,Tax Peon	573/29.12.14	15000.00	Medical Advance	...do...
20	Balaji Automobile,Bgr.	605/12.01.15	20000.00	Repairing of Vehicle	...do...
21	Parsuram Mohanty,Peon	650/02.02.15	25000.00	Medical Advance	...do...
22	Sisir Ku. Sahoo,	695/04.03.15	55000.00	Purchase of Contingency	...do...
23	F.A. to P.H. Staff.	336/27.09.14	143000.00	Festival Advance	...do...
24	F.A. to Octroi Staff.	337/27.09.14	48500.00	Festival Advance	...do...
25	F.A. to W.C. Staff.	338/27.09.14	26800.00	Festival Advance	...do...
26	F.A. to D.L.R/N.M.R. Staff.	340/27.09.14	25600.00	Festival Advance	...do...
27	F.A. to Gen. Staff.	337/29.09.14 & 378/30.09.14	57500.00	Festival Advance	...do...
28	F.A. to B.R.G.F. Staff.	337/27.09.14	6000.00	Festival Advance	...do...
29	F.A. to U.B.S. Staff.	337/27.0914 & 379/30.0914	9000.00	Festival Advance	...do...
	Total:-		795400.00		

Advanced outstanding for more then one year (Surcharge able Advance):-

As per G.O No. 2221/FD. Dated.07.03.2002, any advance remained unadjusted for more than a year with out having any valid reason is treated as a loss to the auditee organisation and to the Government and surcharge action will be initiated against the persons who caused for such loss. As such a total sum of rupees Rs .106990.00 relating to the year 2013-14 as detailed below is suggested for recovery from the person concerned, failing which the sanctioning authority will be held responsible.

Advance outstanding for more than one year(2013-14)					
Sl.No.	Name of the employee	Voucher No/dt.	Amount(in Rs.)	Purpose	Name of the sanctioning Authority
1	Basumati Bag , Sweeper	73/17.04.13	2000.00	Medical Advance	Santosh Ku. Behera, E.O. ,Balangr
2	Fultami Naik	96/27.04.13	5000.00	Pension advance	...do...
3	S.K. Tripathy,Amin	194/25.06.13	10000.00	Repaire of Tractor	...do...
4	P.K. Sarangi, T.C.	262/27.07.13	3000.00	Generator Service	...do...
5	Mayadhar padhan,Light	487/29.10.13	3000.00	Purchase of Ladder	...do...

6	Bhishma Sahu,Amin	488/29.10.13	3990.00	Relief for cyclone affected	...do...
7	P.K. Sarangi, T.C.	495/29.10.13	30000.00	Election Expenditure	...do...
8	Tapi Suna,Amin	792/20.13.13	50000.00	Repaire of Vehicle	...do...
Total:-			106990.00		

As being the Head of the local institution and sanctioning authority of advance amount the E.O. should have taken effective steps for adjustment of advance, but he/she failed to do the same, thereby he is held responsible for such negligence.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh ku. Behera	Ex-EO	Eo,Titilagarah Municipality	53495.00
2	Fultami Naik	Sweeper	Bolangir Municipalty	2500.00
3	Basumati Bag	Sweeper	Bolangir Municipalty	1000.00
4	S K Tripathy	Amin	Bolangir Municipalty	5000.00
5	Tapi Suna	Amin	Bolangir Municipalty	25000.00
6	Mayadhar Padhan	Light Charger	Bolangir Municipalty	1500.00
7	Bhishma Sahu	Amin	Bolangir Municipalty	1995.00
8	P K Sarangi	TC	Bolangir Municipalty	16500.00

PARA: 9 **GRANTS**

Bolangir Municipality - 2014-2015

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2014	221028269.00	160166953.00	381195222.00	202773308.00	31-03-2015	178421914.00	
	GRAND TOTAL	221028269.00	160166953.00	381195222.00	202773308.00		178421914.00	

Comments :

As envisaged in Rule-171 of the OGFR(vol-1) and the instruction contained in the sanction orders of grants, the funds are to be spent in the year of receipt. The grants remained unutilized, if any, may either be refunded to the Govt. or utilized in the subsequent year with prior approval of the Govt. But, it was noticed that huge amount of grants are remained unutilized at the end of 31.03.2015 which shows the inefficiency of the local authority in management of funds.

On being asked the local authority expressed his concern that the acute shortage of staffs and receipt of grants at the end of the year are the main reasons of not being able to utilize the funds in due time.

The local authority is advised to utilize the unspent grants for the purpose for which it is received after obtaining the ex-facto approval of the Govt. wherever necessary or return the same to proper quarters if there is no prospect for expenditure under the head it was received and compliance reported to audit. The details of scheme wise Grants received and spent during the year 2014-15 is furnished as below.

Statement-"F"(Vide para-9of the audit report)

Statement showing the details of Grants Received and Expenditure incurred during 2014-15 in respect of Bolangir Mpty

Sl.No.	Head of account	GO.NO./Date	Opening balance as on 01.04.2014	Receipt during 2014-15.	Total	Expenditure during 2014-15	Closing Balance as on 31.03.2015
1	Octroi Compensation Grant						
		9296/HUD/02.05.14		9,196,000			
		14496/HUD/19.7.14		9,196,000			
		19504/HUD/25.09.14		9,196,000			
		2011/HUD/20.01.15		9,196,000			
		4349/HUD/10.02.15		6,299,000			
	TOTAL:-		0	43,083,000	43083000	43083000	0
2(a)	Road Maintenance Grant(HC)		1865611	0	1865611	0	1865611
b)	Road Maintenance Grant(N)		-775543	0	-775543	0	-775543
3	Road Development Grant	142/HUD/01.01.15		1,877,000			
		139/HUD/01.01.15		506,000			
		136/HUD/01.01.15		677,000			
	TOTAL:-		8298070	3,060,000	11358070	10369882.00	988188
4	TFC Grants						

	TFC Grants (R & B)	online dt.2.4.14		6600000			
		7326/HUD/4.3.15		5129000			
		1746/HUD/12.2.15		3,500,000			
	13th FC (SWM)	online dt.28.7.14		6619000			
	TOTAL:-		45868565	21848000	67716565	41479221	26237344
5	SJSRY	online dt.26.06.14		1003875			
		online dt.14.01.15		1195000			
		online dt.04.02.15		398000			
		online dt.19.03.15		1155000			
		online dt.31.03.15		599200			
	TOTAL:-		-7159213	4351075	-2808138	1825731.00	-4633869
6	Water supply		6500000	0	6500000	0	6500000
7	Devolution of Fund	22526/HUD/11.11.14	13051926	7,542,000	20593926	7542000	13051926
8	IHSDP		35613633	0	35613633	499873.00	35113760
9	UBS Grants		789908	0	789908	0	789908
10	Construction of Pry. School Building		72230	0	72230	0	72230
11	Construction of Kioski		77737	0	77737	0	77737
12	NSDP Grants		23973	0	23973	0	23973
13	Festival Grants		-283420	0	-283420	0	-283420
14	Greery of parks	6031/HUD/25.02.15		428,000		0	
		6036/HUD/25.02.15		116,000		0	
		6041/HUD/25.02.15		156,000		0	
	TOTAL:-		-3,985,262	700,000	-3285262	0	-3285262
15	Construction Boundary Wall - Devolution Fund		500,000	0	500000	0	500000
16	Performance based Insetive Grants		2262276	0	2262276	1356200.00	906076
17	Construction of Water bodies		1319215	0	1319215	0	1319215
18	URBAN turism		-786373	0	-786373	0	-786373
19	SWM		4758230	0	4758230	0	4758230
20	Entertainment Grant		64000	0	64000	0	64000
21	BPL Survey		27335	0	27335	0	27335
22	MV Tax	19595/HUD/26.9.14		1,959,000			
		3824/HUD/6.02.14		1,958,000			
	TOTAL:-		10103640	3,917,000	14020640	1915842.00	12104798
23	C:C Roads & Special C:C Roads		14151816	0	14151816	6694656.00	7457160
24	BRGF		53138630	0	53138630	19850907.00	33287723
25	MDM		55619	0	55619	0	55619
26	MPLAD	Online 26.11.14		700000		0.00	
		Online 10.12.14		1200000			
	TOTAL:-		140637	1900000	2040637	300000	1740637
27	Red Cross		41204	0	41204	0	41204

28	TLC Grant		12940	0	12940	0	12940
29	WODC	Online 1.10.14		6320000			
		Online 9.10.14		5000000			
		Online 14.01.15		400000			
	TOTAL:-		3969914	11720000	15689914	5192194.00	10497720
30	Special Problem Fund	Dy.Director ,P& S,Bgr.Online 06.01.15		500000			
		Dy.Director ,P& S,BgrOnline 28.01.15		500000			
	TOTAL:-		2606085	1000000	3606085	0	3606085
31	MLALAD		9702162	0	9702162	2666785.00	7035377
32	Dewatering Charges		88000	0	88000	0	88000
33	Grant from CDMO		1000000	0	1000000	0	1000000
34	HIV/AIDS		149400	0	149400	0	149400
35	Leporsy Pension		45260	0	45260	0	45260
36	Assistance for Restoration of Road Under flood damage-2007		-21920	0	-21920	0	-21920
37	Assistance for Restoration of Road Under flood damage-2008		659112	0	659112	651543	7569
38	Election		992000	82750	1074750	0	1074750
39	RTI Work shop		-198003	0	-198003	0	-198003
40	Pension LFS	Online/dt.05.04.14		290000			
		Online/dt.30.09.14		1070000			
	TOTAL:-		-9661221	1360000	-8301221	6822474.00	-15123695
41	Airtel Tower		734580	0	734580	0	734580
42	SCC-2011		36500	0	36500	0	36500
43	OAP/ODP/NFBS		9125098	28104115	37229213	25003200.00	12226013
44	13FC		14273000	0	14273000	0	14273000
45	CENSUS		1780918	0	1780918	19800.00	1761118
46	City Development Plan	18461/HUD/dt.15.09.14	0	658,430	658430	0.00	658430
47	Special Dev, scheem(DRDA)	DRDA/dt.14.05.14	0	100,000	100000	0.00	100000
48	Salary of BRGF Accountant	879/HUD/dt.06.08.14	0	121,500	121500	0.00	121500
49	Painting of Kosal Kala Mandap		0	130,000	130000	0.00	130000
50	GOVT. GRANT (TUSURA NAC)		0	30489083.00	30489083	27500000.00	2989083
	GRAND TOTAL:-		221028269	160,166,953.00	381195222	202773308	178421914

PARA: 10 UTILISATION CERTIFICATE

Bolangir Municipality - 2014-2015

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2014	385981343.50	202773308.00	588754651.50	95149638.00	31-03-2015	493605013.50	
	GRAND TOTAL	385981343.50	202773308.00	588754651.50	95149638.00		493605013.50	

Comments :

As per Rule-171 of the OGFR(vol-1) and instructions contained in the sanctioned orders , scheme funds were to be utilized in the year in which funds were received. Unutilized fund, if any , may either be refunded to the Government or utilized in the subsequent year with the prior approval of the Govt. As per provisions contained in Rule-173 of the OGFR(vol.-1),utilization certificate is to be submitted to the proper quarter by 30th june of the subsequent year of release of funds.

Scrutiny of records in respect of this Municipality revealed the following irregularities

- 1) Register of U.C was not maintained in the Municipality. Also, statement of expenditure for which UCs were furnished could not be made available to audit.
- 2) UC files was not maintained properly.
- 3) UC was not submitted to proper quarter by the 30th june of the subsequent year.
- 4) Unspent grants were spent in the subsequent year without prior approval of the Govt.

For above lapses in utilization of grants and submission of utilization certificate, the Executive officer and the accountant are held responsible because of the facts that the Executive officer being the Head of the Office failed to take any steps to adhere to the statutory provisions and let the Municipality commit the mistake.

Similarly, the accountant has failed to ascertain this lapses and remind the local authority for further action.

The Executive Officer is impressed upon to submit the pending UCs to govt. and compliance report to the audit.

As it could ascertained from the records and U.C. file made available to audit the details of UC submitted during 2014-15 relating to different year of grants are furnished below.

U.C. submitted during the year 2014-15

Sl.No.	Head of Grant	U.C. submitted vide Lr. N.o./Date	Amount of U.C. submitted during 2014-15.	Period
1	Octroi Comp. Grants			
		1564/21.05.14	5165000.00	2013-14
		3036/22.01.14	5002771.00	2013-14
		1565/21.05.14	5574000.00	2013-14
	Total:-		15741771.00	
2	13th FC(General Area Basic)	465/12.02.15	238655.00	2010-11
		465/12.02.15	67000.00	2010-11
		465/12.02.15	2507334.00	2011-12
		465/12.02.15	338000.00	2011-12
		465/12.02.15	622000.00	2012-13
		1610/23.05.14	3138038.00	2012-13

		465/12.02.15	555504.00	2012-13
		1610/23.05.14	1320604.00	2011-12
		1665/29.05.14	3300000.00	2013-14
		465/12.02.15	579663.00	2013-14
		453/11.02.15	3325000.00	2013-14
	Total:-		15991798.00	
3	13th FC (SWM)	465/12.02.15	4907846.00	2014-15
	Total:-		4907846.00	
4	13th FC (Road & Bridge)	459/11.02.15	1305121.00	2011-12
		459/11.02.15	3538000.00	2011-12
		459/11.02.15	2212408.00	2012-13
	Total:-		7055529.00	
5	Incentive Grant	1690/02.06.14	5425000.00	2013-14
	Total:-		5425000.00	
6	Motor vehicle tax	469/12.02.15	1402590.00	2014-15
		1526/13.05.14	2143165.00	2012-13
		3597/08.12.14	708685.00	2012-13
		1310/22.04.14	2172490.00	2012-13
		1310/22.04.14	1219009.00	2012-13
		1310/22.04.14	263000.00	2012-13
		1608/23.05.14	1586150.00	2013-14
	Total:-		9495089.00	
7	BRGF	183/15.01.15	1217653.00	2008-09
		183/15.01.15	1560294.00	2010-11
		183/15.01.15	5875630.00	2011-12
		183/15.01.15	7355320.00	2009-10
		183/15.01.15	4684124.00	2013-14
	Total:-		20693021.00	
8	Public Toilet		1000000.00	2011-12
	Total:-		1000000.00	
9	Special Grants for Const. of C:C road	480/13.02.15	1083000.00	2012-13
		480/13.02.15	291000.00	2013-14
		480/13.02.15	388000.00	2012-13
		480/13.02.15	485587.00	2012-13
		480/13.02.15	60195.00	2012-13
		480/13.02.15	1983247.00	2012-13
		480/13.02.15	421110.00	2013-14
		449/11.02.15	4324401.00	2013-14
		1368/29.04.14	1661352.00	2012-13
	Total:-		10697892.00	
11	Road Dev.Grants	3605/08.12.14	2938000.00	2013-14
		1366/29.04.14	1203692.00	2011-12

	Total:-		4141692.00	
	Grand Total:-		95149638.00	

PARA: 11 MISAPPROPRIATION & DEFALCATION

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PARA: 12 LOSS OF STOCK & STORE

12.1 -
Verified the records and registers produced and found no loss of stock & stores.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Municipal revenues

Sources of Fund:

The revenues of the Municipalities comprises the shares of taxes and grants from State Government and Central Govt. and revenue generated from its own sources

namely holding tax, lighting tax, water taxes lease of stall, fees for trade and profession and plan sanction fees.

Demand Collection and Balance position:

The demand, Collection and Balance position of holding, light and water taxes during the year under audit has not been maintained properly and due to irregular maintenance of the DCB register the actual figure of balance position of taxes could not be ascertained. Hence, basing on the records and registers made available to audit, the demand, Collection and Balance position of different taxes has been furnished below.

However, the Executive Officer is impressed upon to get the DCB maintained and d properly to watch the proper collection of taxes and to watch the loss and commission of demand. Statement showing the details of demand, Collection and Balance of taxes, rents and fees of Balangir Municipality for the year 2014-15 has been furnished in **Statement** .

Ho How ever, the abstract position of demand, Collection and Balance for the year 2014-15 has been furnished below.

SlNo.	Head of collection	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
(A).1	Holding tax	1427014.98	661719.48	2088734.46	177539.13	280335.36	457874.49	1249475.85	381384.12	1630859.97
2	Light tax	2510635.52	523452.35	3034087.87	110784.69	232749.41	343534.10	2399850.83	290702.94	2690553.77
3	Water tax	2210723.55	537193.64	2747917.19	152335.34	185333.20	337668.54	2058388.21	351860.44	2410248.65
4	Latrine tax	64318.56	0.00	64318.56	9666.21	0.00	9666.21	54652.35	0.00	54652.35
	Total:-	6212692.61	1722365.47	7935058.08	450325.37	698417.97	1148743.34	5762367.24	1023947.50	6786314.74
(B).1	Stall/house rent	1613732.00	1701500.00	3315232.00	558704.00	1701500.00	2260204.00	1055028.00	0.00	1055028.00
2	D & O Trade	478455.00	121160.00	599615.00	0.00	18767.00	18767.00	478455.00	102393.00	580848.00
3	Lease of tank	230373.00	0.00	230373.00	0.00	0.00	0.00	230373.00	0.00	230373.00
4	Lease of R. park	799790.00	0.00	799790.00	0.00	0.00	0.00	799790.00	0.00	799790.00
5	Lease of weekly market	44820.00	0.00	44820.00	0.00	0.00	0.00	44820.00	0.00	44820.00

6	Hording	334711.00	257001.00	591712.00	0.00	257001.00	257001.00	334711.00	0.00	334711.00
7	lease of cycle stand	0.00	60062.00	60062.00	0.00	50062.00	50062.00	0.00	10000.00	10000.00
	Total:-	3501881.00	2139723.00	5641604.00	558704.00	2027330.00	2586034.00	2943177.00	112393.00	3055570.00
	Grand Total:-	9714573.61	3862088.47	13576662.08	1009029.37	2725747.97	3734777.34	8705544.24	1136340.50	9841884.74

It would be seen from above table that the collection is found to be very poor with demand of each year. The Executive Officer is impressed upon to take the effective steps to increase the collection of both for current and arrears demands as much as possible.

It would be seen from the above position that a sum of Rs 9841884.74 is outstanding as 31.03.2015.
Year wise break up and Time barred dues.

Sl.No.	Year of account	Holding Tax	Lighting tax	Water tax	Latrin tax	Total
1	Upto 2001-02	315905.51	968419.74	995742.27	54652.35	2334719.87
2	2002-03	41831.08	20428.62	42534.95	0.00	104794.65
3	2003-04	18087.86	34018.61	15330.66	0.00	67437.13
4	2004-05	44571.31	57117.58	11796.99	0.00	113485.88
5	2005-06	89307.87	34792.58	14108.46	0.00	138208.91
6	2006-07	67348.65	77151.86	30730.78	0.00	175231.29
7	2007-08	34926.52	112734.15	82518.72	0.00	230179.39
8	2008-09	63167.20	90556.19	59320.25	0.00	213043.64
9	2009-10	4748.60	82364.70	73027.80	0.00	160141.10
10	2010-11	11178.62	112543.90	49420.98	0.00	173143.50
11	2011-12	37005.12	255754.79	239431.25	0.00	532191.16
12	2012-13	203638.26	280900.59	186861.40	0.00	671400.25
13	2013-14	317759.25	273067.52	257563.70	0.00	848390.47
14	2014-15	381384.12	290702.94	351860.44	0.00	1023947.50
	Total:-	1630859.97	2690553.77	2410248.65	54652.35	6786314.74

It would be seen from the above table that a total sum of Rs.532191.16 relating to the year 2011-12 is time barred tax for the year 2014-15 which has been pending on different tax holders and is suggested for recovery. For the above loss of Municipality, Sri Pradeep ku Gardia, Ex-E.O and Sri Tapan Ku Pradhan Ex-EO are considered responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pradeep Ku. Gardia	Ex-EO	Balangir Municipality	319314.69
2	Sri Tapan Ku. Pradhan	Ex-EO	Balangir Municipality	212876.47

13.2 - Loss of Municipal Revenue due to non collection of installation and renewal charges of mobile tower

Govt. of Odisha, Housing & Urban Development Department , vide NOTIFICATION No.35742/HUD,BBSR,Dtd.17-12-13 issued a regulation for Installation of Telecom Towers (TT) in Urban Area of Odisha with a view to create a healthy and congenial atmosphere for the wellbeing and Convenience of general public. Accordingly, the regulation titled "Special Regulation for Installation of Telecom Towers in Urban Area of Odisha-2013"(SRITTUAO-13) . As per the SRITTUAO-13, the telecom service provider will install the Telecom Tower in the urban area after obtaining the permission from the local urban local body according to the term and condition prescribed depositing the fee fixed by the H&UD Deptt. As per point-12, the permission issued in favour of the 'service provider ' will be valid for a period of 3years from the date of issue. Point-13, the renewal of the permission shall be done on submission of prescribed application before three month of expiry of the permission with all required documents & renewal fees as stipulated by the government and sanctioned by the Urban Local Body. In case the service provider fails to apply for renewal of license in time, penalty at the rate of Rs.10,000/- per month of delay shall be levied in addition to the renewal fees.The details of the Telecom Tower (TT) installed in the municipal area, along with the permission issued, renewal & fee deposited demanded trough objection memo. On scrutiny it was disclosed that there are 26 nos. of Telecom tower were running without renewal

.Due to the non renewal of licence in time the ULB sustaining a loss of Rs.79000.00 .The Necessary steps may kindly be taken to recover the renewal of licence fees along with penalty of Rs.9119000.00 from the said TT company, failing which the same may be recovered from the person responsible namely Sri S. K. Behera,EO, Sri D.Meher,Accountant and Sri S Nag,TD for not taking any initiative to collect the revenue and causing loss to the Municipal Funf. The details of Telecom company and calculation of Collection of licenses fees dues are furnished below.

Sl. No.	Name of the service provider(Telecom company)	Nos. of mobile tower installed	Period of dues.	Collection of licenses fees dues			
				Collection of installation charges @ of Rs. 10000.00	Collection of renewal fees @ of Rs. 1000.00per year	Penalty if any @ of Rs.10000.00 per month of delay of renwal	Total
1	Wireless T.T. Info Services Ltd.Fortune tower, Chandrasekhar pur, BBSR.	11	2012-13 to 2014-15	Nil	33000.00	3960000.00	3993000.00
2	Dishnet Wireless Ltd, Fortune Tower ,C.S Pur, BBSR.	7	2011-12 to 2014-15	Nil	28000.00	3360000.00	3388000.00
3	Reliance Telecom Infrastucture Ltd, Fortune Tower, Jaidev Bihar, BBSR.	7	2013-14 to 2014-15	Nil	14000.00	1680000.00	1694000.00
4	GTL infrastucture Ltd, Mj plaza, Cuttack Road ,BBSR.	1	2011-12 to 2014-15	Nil	4000.00	40000.00	44000.00
Total:-				Nil	79000.00	9040000.00	9119000.00

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh ku. Behera	Ex-EO	Eo, Titilagarah Municipality	3039667.00
2	Sri Debaraj Meher	Accountant	Balangir Municipality	3039667.00
3	Sri Sanjay Nag	TD	Balangir Municipality	3039666.00

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Original money receipt acknowledgement towards deposit of Govt. dues wanting.

Original money receipt(acknowledgement) towards deposit of Govt. dues wanting.

On checking of the paid vouchers with reference to the Accountant cash book for the year 2014-15, it was noticed that a total sum of Rs.4985225.00 was shown paid to the Govt. towards different govt. dues but, the original money receipt could not made available to audit. In support of the payment the original money receipts towards deposit of Govt. dues may be produced before audit for checking.

Vr.No./date.	Amount	Particulars of deposit
185/24.07.14	688461.00	Deposit of TDS(VAT)
186/24.07.14	357119.00	Royalty
188/24.07.14	274412.00	Income Tax deposit
511/11.12.14	287072.00	Royalty deposit
513/11.12.14	157845.00	Income Tax deposit
633/21.01.15	406384.00	Royalty deposit
	152857.00	Labour Cess deposit

	745568.00	Deposit of TDS(VAT)
	245452.00	Income Tax deposit
754/27.03.15	461533.00	Royalty deposit
755/27.03.15	168362.00	Labour Cess deposit
756/27.03.15	843712.00	Deposit of TDS(VAT)
757/27.03.15	196448.00	Deposit of TDS(VAT)
Total:-	4985225.00	

Audit objection memo issued in this regard, but the local authority was failed to furnish the proper compliance. However, the local authority is suggested to obtain proper acknowledgement from the concerned govt. office and produce the same to the next audit. Till the production same a total sum of Rs.4985225.00 is held under objection.

14.2 - Irregular and inadmissible payment towards off-day allowances.

Irregular and inadmissible payment towards off-day allowance

On scrutiny of the paid vouchers with reference to accountant cash book for 2014-15, a total sum of Rs.207904.00 is found to have been made payment to the staffs towards off-day allowances for the period from 01.10.2014 to 04.10.2014. As per the principle of organization, the interest of the employees rests with the interest of organization and vice-versa. But when the duties of the employees are to collect tax on market the organizational expectation from that employee can be fulfilled only by observing bonafied duty of collecting the tax which is co-related with the opening and closing of the market. Similarly the civic services which was entrusted with /to the Municipality was to be restored irrespective of days and holidays. However, the specific provisions for the scavenging staff of allowing additional off-day allowance for not more than 5 days have been made as per rule of OM Rules.

But as observed indiscriminately off-day allowance were paid to all varieties of staff of staffs irrespective of their bonafied duties throughout the year for which Rs.

was paid as detailed below in contravention to the rules. Hence the payment of off-day allowance amounting to Rs. cannot be admitted in audit and suggested for recovery.

Vr.No./date	Amount
402(1-5)/24.10.14	180688.00
521/15.12.14	27216.00
Total:-	207904.00

Audit objection issued in this regard fetched no reply. Hence, the objection stands in its own merit.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh ku. Behera	Ex-EO	Eo, Titilagarah Municipality	103952.00
2	Sri Debaraj Meher	Accountant	Balangir Municipality	103952.00

14.3 - Irregular and wasteful expenditure towards payment for spreading of crusher dust.

Irregular and wasteful expenditure towards payment for spreading of crusher dust.

On scrutiny of the paid vouchers for the year 2014-15, a total sum of Rs.1129850.00 is found to have been incurred expenditure towards spreading of crusher dust, gravel and moorum in the Municipality areas. The details of expenditure are as furnished below.

Vr.No./date	Amount Paid	Particulars of payment	To whom paid
48/01.05.14	48000.00	40 trips @1200.00/trip	Deepak Ku. Nag
79/22.05.14	48000.00	80 trips @600.00/trip	Deepak Ku. Nag

242/19.08.14	27600.00	23 trips @1200.00/trip	Kali Ch. Biswal
243/19.08.14	48000.00	40 trips @1200.00/trip	Deepak Ku. Nag
244/19.08.14	48000.00	40 trips @1200.00/trip	Kali Ch. Biswal
262/25.08.14	49200.00	41 trips @1200.00/trip	Kambu Nag
263/25.08.14	48800.00	40 trips @1200.00/trip	Kali Ch. Biswal
322/16.09.14	49200.00	41 trips @1200.00/trip	Kambu Nag
322(a)/16.07.14	48000.00	40 trips @1200.00/trip	Kali Ch. Biswal
322(b)/16.09.14	49200.00	41 trips @1200.00/trip	Kali Ch. Biswal
323/16.09.14	48000.00	40 trips @1200.00/trip	Kali Ch. Biswal
324/16.09.14	46800.00	39 trips @1200.00/trip	Sujit Ku. Dash
360/29.09.14	232200.00	194 trips @1200.00/trip	Kali Ch. Biswal
361/29.09.14	48000.00	12 trips @1200.00/trip	Deepak Ku. Nag
362/27.09.14	9600.00	8 trips @1200.00/trip	Mishra Suppliers

435/12.11.14	48000.00	40 trips @1200.00/trip	Deepak Ku. Nag
437/12.11.14	6000.00	5 trips @1200.00/trip	G.R. Mishra
436/12.11.14	174450.00	145 trips @1200.00/trip	Kali Ch. Biswal
565/27.12.14	18000.00	15 trips @1200.00/trip	Kali Ch. Biswal
719/11.03.15	34800.00	29 trips @1200.00/trip	Kali Ch. Biswal
Total:-	1129850.00		

On scrutiny of the above paid vouchers, the following lapses were found which is irregular and inadmissible to the audit point of view.

1. No detailed estimate prepared by the J.E and no technically sanctioned and administratively approved by the competent authority made available to audit.
2. No case records and M.B prepared for the above works.
3. As per the verbal order E.O. the work has been executed.
4. As it is T.C. voucher, no vehicle No. mentioned in the bill.
5. Photography of pre and post conditioned of utilization place not available to audit.
6. No council resolution and budgetary provision.
7. No labour trusted for utilization spreading.
8. No govt. order for execution of such work.
9. Crusher dust was consolidated neither with the mental nor with the chips by the mechanical means.
10. No royalty deducted and paid to Tahasildar.
- 11.No public demand and exigency noticed.
12. No approval of works subcommittee of municipal council.

Audit objection memo issued in this regard, but the reply of the local authority was not convinced to audit.Hence,the works case record , MB thereof and council resolution could not made available to audit.However, till the production of the same a sum of Rs.1129850.00 is held under objection.

14.4 - Irregular payment towards engagement of private tractor and excavator

Payment to A.B. Construction; Udayanagar, Balangir.

It was revealed that a total sum of Rs.502450.00 was made payment to the A.B. Construction;U.Nagar, Balangir towards engagement of four(4) nos. of Tractors and one (1)no. of excavator for the periods from dt.16.08.14 to 28.08.2014 and 29.08.14 to 18.09.14 without any reasonable purposes of work. For which purposes the four(4) nos. of Tractors and one(1)no. of excavator engaged in the Municipality jurisdiction were clearly mentioned neither in the cash book nor in the paid vouchers. The Municipality's vehicle could have engaged for the said purposes. The details of the payment are as follows.

Vr.No./date	Amount	Period of payment
506/01.06.14	177120.00	16.08.14 to28.08.14
507/01.06.14	207250.00	29.08.14 to 18.09.14
530/19.12.14	118080.00	19.09.14 to 30.09.14
Total:-	502450.00	

Objection memo issued in this regard but the reply of the local authority was not convinced to audit.The council resolution and register for tender calls with comparative statement were not made available to audit . Till the production of the same a sum of Rs.502450.00 is kept under objection.

14.5 - Acknowledgement wanting.

Acknowledgement wanting

A total sum of Rs.400000.00 is found to have been made payment to WESCO towards energy charges for sept.14 oct.-14. In support of the payment only a handmade receipt without passing for payment was made available to audit. Hence, the details of payment I,e. money receipt and acknowledgement may be produced to audit.

Vr.No./date	Amount	Period of payment
372/30.09.14	200000.00	Sept.14
412/30.10.14	200000.00	Oct.14
Total:-	400000.00	

On issue of objection memo issued in this regard the local authority replied that"Produced" without producing the same. Till the production of the same a sum of Rs 400000.00 is kept under objection.

14.6 - Original money receipt acknowledgement towards advertisement charges wanting.

Original money receipt(invoice) wanting

On scrutiny of the paid vouchers with reference to the accountant cash book, it is revealed that the following payments have been made towards advertisement charges. In support of the payments only handmade receipts have been kept in the guard file. The original money receipts (invoice) and advertised paper may be produced to audit for checking the genuineness of the payments. The details of the payment are as furnished below.

Vr.No./date	Amount	Particulars of the payment
403/24.10.14	8455.00	Samaj, cuttack
404/24.10.14	5161.00	KhabarNews paper
405/24.10.14	12680.00	Dharitree odiya daily
406/24.10.14	10592.00	Eastern Media ltd. Sambad
Total:-	36888.00	

Objection memo issued in this regard fetched no reply. However, till the production of same a sum of Rs. 36888.00 is kept under objection.

14.7 - Details voucher wanting.

Details of voucher wanting

On scrutiny of the paid vouchers with reference to the accountant cash book, a sum of Rs.502297.00 is found to have been made payment as given below. In support of the payment the detailed vouchers could not be made available to audit. Hence the same may be produced to audit for verification.

Vr.No./dt.	Amount	Particular of the payment
136/09.06.14	4158.00	Purchase of Flex board.
137/09.06.14	3770.00	Office Contingency.
221/05.08.14	15860.00	Repairing of Tipper
238/18.08.14	35100.00	Paid to owner of vehicle engaged in election
688/28.02.15	223379.00	LIC deposit
689/28.02.15	202400.00	CPF deposit
704/04.03.15	2894.00	Advertisement
705/04.03.15	1766.00	...do...
706/04.03.15	2970.00	...do...
725/17.03.15	10000.00	Repairing of Ambulance
Total:-	502297.00	

Objection Memo issued in this regard the local authority replied that the vouchers would be produced. Till the production of the same a sum of Rs.502297.00 is held under objection.

14.8 - Acknowledgement of deposit of Govt. fund wanting.

Acknowledgement wanting.

On checking of the accountant cash book, a sum of Rs.27500000.00 is found to have been made transferred/deposited to the account of Tusura NAC, Tusura on date 28.02.2015 towards different government grant after being withdrawn from P/L account against which no proper acknowledgement of deposit/transferred could be made available to audit. Hence same may be produced to audit for checking and verification.

In response to the audit objection memo issued in this regard the local authority produced a xerox copy of deposit slip which is not adequate evidence. Hence, till the production of proper acknowledgement i.e., bank pass book and cash book of Tusura NAC, Tusura, a sum of Rs.27500000.00 is held under objection.

14.9 - Non-production of POL stock register and Log book of the vehicle.

Production POL stock register and Log book of the vehicle.

On checking of the paid vouchers with reference to the accountant cash book, a sum of Rs.502297.00 is found to have been made payment towards purchase of petroleum oil for the vehicle of Municipality. Hence, the Stock Register of POL and log book of vehicle may be produced to audit for checking.

The details of payment are as furnished below.

Vr.No./date	Amount	Perticulars of the payment
15/05.04.14	54580.00	Purchase of POL for the vehicle.
21/29.04.14	300000.00	....do....
26/19.04.04	60074.00	....do....
27/22.04.14	50965.00	....do....
69/13.05.14	57657.00	....do....
78/22.05.14	85447.00	....do....
107/31.05.14	83056.00	....do....
146/17.06.14	83116.00	....do....
147/17.06.14	100000.00	....do....
159/27.06.14	84361.00	....do....
173/15.07.14	81059.00	....do....
196/26.07.14	83101.00	....do....
222/05.08.14	88944.00	....do....
246/19.08.14	89117.00	....do....
321/16.09.14	82227.00	....do....
344/27.09.14	90742.00	....do....
381/10.10.14	86389.00	....do....
400/22.10.14	81375.00	....do....
409/29.10.14	84098.00	....do....
452/21.11.14	93360.00	....do....
453/22.11.14	85044.00	....do....
528/18.12.14	83741.00	....do....
534/19.12.14	84575.00	....do....
667/13.02.15	171374.00	....do....
727/17.03.15	144442.00	....do....
748/23.03.15	98622.00	....do....
Total:-	2487466.00	

Objection memo issued in this regard fetched no reply. How ever production of the same a sum of Rs. 2487466.00 is held under objection.

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment in the way of allowing bill amount more than agreement amount /quoted rate as per contract agreement and tender calls

Name of the work:-Construction of C:C road from main road to NICE via Bhagabati mandir in ward no.-8.

Estimate Cost:-Rs.460000.00; Head:- Road Dev.

Vr. No./date:-487/03.12.14;M.B. No.:-157/P-93-94.

Name of the J.E.: - Golak Bihari Sahoo.

Name of the Executant: - Sri Shyam sundar Sagar.

Excess payment in the way of payment more than agreement amount /quoted rate as per contact agreement and tender calls.

On scrutiny of the above work case records with reference to the M.B, a sum of Rs. 3194.00 was found to have been paid in excess to the executants in way of allowing excess value of work than the contact agreement of Tender call which is suggested for recovery. The details of which are furnished below.

Value of the work bill	Amount as per contact agreement and tender calls	Excess payment
Rs. 453360.00	Rs. 450166.00	Rs. 3194.00

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.3194.00 from S.D.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh ku. Behera	Ex-	Now EO Titilagarh Municipality	799.00
2	Ashok ku. majhi,	Ex-ME	balangir Municipality	799.00
3	Sri Golak bihari Sahoo	JE	Balangir Municipality	799.00
4	Sri Debaraj Meher	Accountant	Balangir Municipality	797.00

15.2 - Excess payment in the way of allowing excess volume of work done

Name of the work: - Construction of C:C road from Rugudipara chowk to railway station road via Hati pur club in ward no.-16.

Estimate Cost:-Rs.980000.00; Head:- T.F.C.(R &B)

Vr.No./date:-493/03.12.14;M.B. No.: -157/P-88 to 89.

Name of the J.E.: - Golak Bihari Sahoo.

Name of the Executant: - Manoranjan Nanda.

Excess payment in the way of showing excess volume of the work done.

On scrutiny of the above work case records with reference to the M.B, it was found that the following items of work have been executed.

Item No.1 :-E/W

Guard wall- $2 \times 180 \times 0.15 \times 0.15 = 8.10$ cum

Road - $1 \times 180 \times (5.7 + 5.4 + 5.2 + 5.3 + 5.3)/5 \times 0.15 = 145.26$ cum

Item No.2:- Sand filling

Guard wall- $2 \times 180 \times 0.15 \times 0.10 = 5.40$ cum

Road - $1 \times 180 \times (5.7 + 5.4 + 5.2 + 5.3 + 5.3)/5 \times 0.10 = 96.84$ cum

Item No.3:- C:C (1:4:8) with 40 mm size mental.

Guard wall- $2 \times 180 \times 0.15 \times 0.10 = 5.40 \text{ cum}$

Road - $1 \times 180 \times (5.7 + 5.4 + 5.2 + 5.3 + 5.3) / 5 \times 0.10 = 96.84 \text{ cum}$

Item No.4:- C:C (1:2:4) with 12 mm size mental.

Guard wall- $2 \times 180 \times 0.15 \times 0.15 = 8.10 \text{ cum}$

Road - $1 \times 180 \times (6 + 5.7 + 5.5 + 5.6 + 5.6) / 5 \times 0.12 = 122.68 \text{ cum}$

It was noticed from the above item no.4 of the work that the measurement for the breadth of the road for c:c(1:2:4) has been enhanced to the length of 0.30(0.15+0.15) m and overlapped the guard wall on both side. Hence the execution of work for the guard wall is not required in the item no.4. The volume of work of 8.10cum for guard wall is disallowed and inadmissible.

Excess payment = $8.10 \times @3951.19/\text{cum} = 32004.64$

As such, a sum Rs. 32005.00 is suggested for recovery from the person concerned.

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount from S.D.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Golak bihari Sahoo	JE	Balangir Municipality	16003.00
2	Sri Ashok Ku. Majhi	ME	Balangir Municipality	16002.00

15.3 - Excess payment in the way of erroneous calculation in MB.

Name of the work:-Construction of Drain and improvement of road at malpada at Udayanagar in ward no.-15.

Estimate Cost:-Rs1500000.00; Head:- W.O.D.C.

Vr.No./date:-539/19.12.14;M.B. No.:-157/P-128 to 132.

Name of the J.E.:-Golak Bihari Sahoo.

Name of the Executant:-Saroj Ku. Bhoi.

Name of the A.E. :- Ashok ku. Majhi.

On scrutiny of the above work case records with reference to the M.B, a total sum Rs.33799.00 as detailed below is found to have been paid in excess to the executants which is suggested for recovery.

a) Excess payment in the way of erroneous calculation in M.B.

Item No.4:- C:C (1:2:4) with 12 mm size mental

Volume of the work shown Measurement in M.B.	Actual volume of the work	Excess volume of the work
209.961cum	207.961cum	2cum

Hence, Excess payment = $2 \times @ \text{Rs. } 3965.20/\text{cum} = \text{Rs. } 7930.00$

b) Excess payment in the way of payment more than agreement amount /quoted rate as per contact agreement and tender calls.

On further scrutiny it was noticed that a sum of Rs. 12551.00 was paid in excess to the executants as detailed furnished below.

Value of the work bill	Amount as per contact agreement and tender calls	Excess payment
Rs.1331798.00	Rs.1319247.00	Rs.12551.00

c) Excess payment due to non-deduction of compensation for delay in completion of work .

On further scrutiny of the above work bill and case records , it was revealed that as per the agreement made in the work, the date of commencement and completion of the work were dt.06.08.13 & dt.05.10.13 respectively. As it being a tendered work, the work was to be completed within the stipulated time of two(2)months from the date of commencement of work i.e, on/before dt.05.10.13.But, the actual date of completion of work is on dt.20.11.14.Hence, for delay of work's completion, compensation at least @1% of the estimated cost amounting to Rs.13318.00(=1% of the work value –Rs.1331798.00,excluding contingency and display board)should have been deducted from the work bill. But, no such deduction has been made for which a sum of Rs. 13318.00 was paid in excess to the executants is suggested for recovery

Value of the work	Compensation due for realisation
1331798.00	13318.00

As such, a total sum of Rs. 33799.00 (7930.00 + 12551.00 +13318.00) was paid in excess to the executants is suggested for recovery.

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.33799.00from S.D.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Golak bihari Sahoo	JE	Balangir Municipality	9633.00
2	Sri Ashok Ku. Majhi	ME	Balangir Municipality	10432.00
3	Sri Santosh ku. Behera	Ex-EO	EX-EO,Now EO in Balangir Municipality	6467.00
4	Sri Debaraj Meher	Accountant	Balangir Municipality	7267.00

15.4 - Excess payment in the way of erroneous calculation in MB.

Name of the work:- Imp. of road from patna hotel chowk to Tahasil office in ward no.-8.

Estimate Cost:-Rs100000.00; Head:-T.F.C.(R & B)

Vr.No./date:-496/3.12.14; M.B. No.:-156/P-104 to 105,138.

Name of the J.E.:-Golak Bihari Sahoo.

Name of the Executant:-Sri Kshirod ku Nag.

Name of the A.E. :- Ashok ku. Majhi.

On scrutiny of the above work case records with reference to the M.B, a total sum Rs.22841.00 as detailed below is found to have been paid in excess to the executants which is suggested for recovery.

a) **Excess payment in the way of erroneous calculation in M.B.**

Item No.3:-C:C (1:4:8)with 40 mm size mental

Volume of the work shown Measurement in M.B.	Actual volume of the work	Excess volume of the work
78.581cum	77.08cum	1.5cum

Hence, Excess payment = 1.5cum x @ Rs. 2752.97/cum = Rs. 4129.00

Item No.4:- C:C (1:2:4)with 12 mm size mental

Volume of the work shown Measurement in M.B.	Actual volume of the work	Excess volume of the work
117.75cum	115.63cum	2.12cum

Hence, Excess payment = 2.12 x @ Rs. 4174.16/cum = Rs. 8849.00

b) **Excess payment due to non-deduction of compensation for delay in completion of work .**

On further scrutiny of the above work bill and case records , it was revealed that as per the agreement made in the work, the date of commencement and completion of the work were dt.20.09.13 & dt.19.11.13 respectively. As it being a tendered work, the work was to be completed within the stipulated time of two(2)months from the date of commencement of work i.e, on/before dt.19.11.13.But, the actual date of completion of work is on dt.26.10.14.Hence, for delay of work's completion, compensation at least @1% of the estimated cost amounting to Rs.9863.00(=1% of the work value –Rs.986332.00,excluding contingency and display board)should have been deducted from the work bill. But, no such deduction has been made for which a sum of Rs. 9863.00 was paid in excess to the executants is suggested for recovery

Value of the work	Compensation due for realisation
986332.00	9863.00

As such, a total sum of Rs. 22841.00 (4149.00 + 8849.00 +9863.00) was paid in excess to the executants is suggested for recovery.

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.22841.00 from S.D.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh ku. Behera	Ex-EO	EO,TITILAGARH MUNICIPALITY	2465.00
2	Sri Ashok Ku. Majhi	ME	Balangir MUNICIPALITY	8954.00
3	Sri Golak bihari Sahoo	JE	Balangir municipality	8956.00
4	Sri Debaraj Meher	Accountant	Balangir Municipality	2466.00

15.5 - Excess payment in the way of allowing excess volume of work done

Name of the work:- Construction of C:C road from Rusi Nanda house to Muralidhar Das house in ward no.-4

Estimate Cost:-Rs500000.00; Head:-R.D.

Vr.No./date:-691/28.02.15; M.B. No.:-157/P-186 to 187.

Name of the J.E.:-Golak Bihari Sahoo.

Name of the Executant:-Sri Sunil Ku. Naik.

Name of the A.E. :- .

Excess payment in the way of allowing excess volume of the work done.

On scrutiny of the above work case records with reference to the M.B, it is noticed that the following items of work has been executed and a total sum Rs.22148.00 as detailed below is found to have been paid in excess to the executants which is suggested for recovery.

Item No.1 :-E/W

Guard wall- $2 \times 78.60 \times 0.15 \times 0.15 = 3.537 \text{ cum}$

Road - $1 \times 78.60 \times (4.85 + 4.9 + 4.60 + 4.20 + 4.35) / 5 \times 0.15 = 54.00 \text{ cum}$

$1 \times 32 \times (4.15 + 4.2 + 4.4 + 3.95) / 4 \times 0.15 = 20.04 \text{ cum}$

Item No.2:- Sand filling

Guard wall- $2 \times 78.60 \times 0.15 \times 0.10 = 2.358 \text{ cum}$

Road - $1 \times 78.60 \times (4.85 + 4.9 + 4.60 + 4.20 + 4.35) / 5 \times 0.10 = 36 \text{ cum}$

$1 \times 32 \times (4.15 + 4.2 + 4.4 + 3.95) / 4 \times 0.10 = 13.32 \text{ cum}$

Item No.3:- C:C (1:4:8) with 40 mm size mental.

Guard wall- $2 \times 78.60 \times 0.15 \times 0.10 = 2.358 \text{ cum}$

Road - $1 \times 78.60 \times (4.85 + 4.9 + 4.60 + 4.20 + 4.35) / 5 \times 0.10 = 36 \text{ cum}$

$1 \times 32 \times (4.15 + 4.2 + 4.4 + 3.95) / 4 \times 0.10 = 13.32 \text{ cum}$

Item No.4:- C:C (1:2:4) with 12 mm size mental

Guard wall - $2 \times 78.60 \times 0.15 \times 0.225 = 5.306 \text{ cum}$

Road - $1 \times 78.60 \times (5.15 + 5.2 + 4.9 + 4.50 + 4.65) / 5 \times 0.12 = 46.028 \text{ cum}$

$1 \times 32 \times (4.45 + 4.2 + 4.4 + 3.95) / 4 \times 0.10 = 16.032 \text{ cum}$

It was noticed from the above item no.4 of the work that the measurement for the breadth of the road for c:c(1:2:4) has been enhanced to the length of 0.30(0.15+0.15) m and overlapped the guard wall on both side. Hence the execution of work for the guard wall is not required in the item no.4. The volume of work of 5.306cum for guard wall is disallowed and inadmissible.

Excess payment = $5.306 \times 4174.16 / \text{cum} = \text{Rs.}22148.00$

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.22148.00 from S.D.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jayant ku. Parida	ME	EO ,Balangir Municipality	11074.00
2	Sri Golak bihari Sahoo	JE	Balangir Municipality	11074.00

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15.6 - Excess payment in the way of allowing excess volume of work done due to the totaling mistake in MB.

Name of the work:- Construction of C:C road and drain near K.C.Pattnaik residence in ward no.-21

Estimate Cost:-Rs800000.00; Head:-R.D.

Vr.No./date:-484/3.12.14; M.B. No.:-157/P-49 to 52 & 118.

Name of the J.E.:-Golak Bihari Sahoo.

Name of the Executant:-Sri Santosh Panigrahi

Name of the A.E. :- .

Excess payment in the way of allowing excess volume of the work done due to the totaling mistake.

On scrutiny of the above work case records with reference to the M.B, a total sum Rs.1902.00 as detailed furnished below is found to have been paid in excess to the executants which is suggested for recovery.

Item No.5 :-

Volume of the work shown Measurement in M.B.	Actual volume of the work	Excess volume of the work
79.245cum	78.77cum	0.475

Hence, excess payment=0.475 cum x @ [4003.81/cum](#)= Rs.1902.00

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.1902.00 from S.D.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Golak bihari Sahoo	JE	Balangir Municipality	1902.00

15.7 - Excess payment in the way of allowing bill amount more than agreement amount /quoted rate as per contract agreement and tender calls

Name of the work:- Improvement of Gandhi Stadium

Estimate Cost:-Rs.1000000.00; Head:- BRGF (13-14)

Vr.No./date:-540/19.12.14; M.B. No.:-154/P-154 to 174.

Name of the J.E.:-Rosalisa Rout.

Name of the Executant :-Sri Biswaranjan Pujari.

Excess payment in the way of showing excess volume of the work done. _____

On scrutiny of the above work case records with reference to the M.B, a total sum of Rs. 32104.00 was found to have been paid in excess to the executants in way of allowing excess volume work done than the contract agreement of Tender call which is suggested for recovery. The details of which are furnished below.

Value of the work bill	Contract agreement amount as per tender call	PH Work as per deviation statement	Actual total value of work	Excess payment
969000.00	916747.00	20149.00	936896.00	32104.00

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.32104.00 from S.D.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Rosalisa Rout	JE	Balangir Municipality	16052.00
2	Sri Lilamaya Sahu	ME	Balangir Municipality	16052.00

15.8 - Excess payment in the way of allowing bill amount more than agreement amount /quoted rate as per contract agreement and tender calls

Name of the work:- Construction of C:C road from Purna Ch. Sahu house to Biswanath residence in ward no.-21

Estimate Cost:-Rs500000.00; Head:-T.F.C.(R & B).

Vr.No./date: 389/16.10.14; M.B. No.:-156/P-73-75.

Name of the J.E.:-Golak Bihari Sahoo; Name of the Executant:-Sri Saroj ku Bhoi,.

Name of the A.E. :-Ashok ku. Majhi .

Excess payment in the way of payment more than agreement amount /quoted rate as per contract agreement and tender calls.

On scrutiny of the above work case records with reference to the M.B it was noticed that a sum of Rs. 2790.00 as detailed furnished below was paid in excess to the executants which is suggested for recovery. .

Value of the work bill	amount as per contact agreement and tender calls	Excess payment
466269.00	463479.00	2790.00

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.2790.00 from SD.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Golak bihari Sahoo	ME	Balangir Municipality	930.00
2	Sri Santosh ku. Behera	Ex-EO	EO, Titilagarah Municipality	930.00
3	Sri Debaraj Meher	Accountant	Balangir Municipality	930.00

15.9 - Excess payment in the way of allowing bill amount more than agreement amount /quoted rate as per contract agreement and tender calls

Name of the work:- Constrution of C:C road PWD road to Biswal residence via Mishra chamber in ward no.-21
 Estimate Cost:-Rs1000000.00; Head:-R.D.
 Vr.No./date: 193/26.07.14; M.B. No.:-156/P-.
 Name of the J.E.:Golak Bihari Sahoo.
 Name of the Executant:-Sri Jitendra Deep.
 Name of the A.E. :-Ashok ku. Majhi .
 On scrutiny of the above work case records with reference to the M.B, a total sum Rs.18118.00 as detailed below is found to have been paid in excess to the executants which is suggested for recovery.

a) Excess payment in the way of payment more than agreement amount /quoted rate as per contact agreement and tender calls.

On scrutiny it was noticed that a sum of Rs. 9418.00 was paid in excess to the executants as detailed furnished below.

Value of the work bill	Amount as per contact agreement and tender calls	Excess payment
870000.00	860582.00	9418.00

b) Excess payment due to non-deduction of compensation for delay in completion of work .

On further scrutiny of the above work bill and case records , it was revealed that as per the agreement made in the work, the date of commencement and completion of the work were dt.20.09.13 & dt.19.11.13 respectively. As it being a tendered work, the work was to be completed within the stipulated time of two(2)months from the date of commencement of work i.e, on/before dt.19.11.13.But, the actual date of completion of work is on dt.15.05.14.Hence, for delay of work's completion, compensation at least @1% of the estimated cost amounting to Rs.8700.00(=1% of the work value –Rs.870000.00,excluding contingency and display board)should have been deducted from the work bill. But, no such deduction has been made for which a sum of Rs. 8700.00 was paid in excess to the executants is suggested for recovery

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.18118.00 (9418 +8700) from S.D.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Golak bihari Sahoo	ME	Balangir Municipality	4530.00
2	Sri Santosh ku. Behera	Ex-EO	EO, Titilagarah Municipality	4529.00
3	Sri Ashok Ku. Majhi	ME	Balangir Municipality	4529.00
4	Sri Debaraj Meher	Accountant	Balangir Municipality	5230.00

15.10 - Excess payment in the way of allowing bill amount more than agreement amount /quoted rate as per contract agreement and tender calls

Name of the work:- Construction of C:C road from Kabarhan to S.ku. Das, D.Para, ward no.-3
 Estimate Cost:-Rs500000.00; Head:-Spl. Grant c:c road.
 Vr.No./date: 708/03.03.15; M.B. No.:-156/P-99-100.
 Name of the J.E.:Golak Bihari Sahoo.

Name of the Executant:-Sri Jeetendra Deep.

Excess payment in the way of payment more than agreement amount /quoted rate as per contact agreement and tender calls.

On scrutiny of the above work case records with reference to the M.B it was noticed that a sum of Rs. 1288.00 as detailed furnished below was paid in excess to the executants which is suggested for recovery. .

Value of the work bill	Amount as per contact agreement and tender calls	Excess payment
492061.00	490773.00	1288.00

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.1288.00 from S.D.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh ku. Behera	Ex-EO	EO, Titilagarah Municipality	322.00
2	Sri Golak bihari Sahoo	JE	Balangir Municipality	322.00
3	Sri Debaraj Meher	Accountant	Balangir Municipality	322.00
4	Sri Jayant ku. Parida	ME	Balagir Municipality	322.00

15.11 - Excess payment in the way of allowing excess volume of work done due to the erroneous calculation in MB.

Name of the work:- Construction of C:C road from Bibhuti Mishra residence via S.S. Mishra residence, Rajendra para in ward no.-21

Estimate Cost:-Rs500000.00; Head:-Spl. Grant c:c road.

Vr.No./date: 101/29.05.14.14; M.B. No.:-150/P-159-164.

Name of the J.E.: -Golak Bihari Sahoo.

Name of the Executant:-Sri Susil Ku. Naik.

Name of the A.E. :-Ashok ku. Majhi .

Excess payment in the way of showing excess volume of the work done due to the erroneous calculation in M.B .

On scrutiny of the above work case records with reference to the M.B, a total sum Rs.30680.00 as detailed below is found to have been paid in excess to the executants which is suggested for recovery.

Item No.4:- C:C (1:2:4)with 12 mm size mental

Name of the work	Volume of the work calculated as per M.B	Actual volume of the work	Excess volume
Gard wall	2 x122.50 x 0.30 x 0.20 = 22.05cum	2 x122.50 x 0.30 x 0.20 = 14.70cum	7.35cum

Hence, excess payment =7.35 cum x @ 4174.16/cum = Rs.30680.00

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.30680.00 from S.D.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Golak bihari Sahoo	JE	Balangir Municipality	15340.00

2	Sri Ashok Ku. Majhi	ME	Balangir Municipality	15340.00
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15.12 - Excess payment in the way of allowing excess volume of work done

Name of the work:-Construction of C:C road from Bihiti Mishra res to Bramha Nanda res via S.S Mishra res, Rajendrapara in ward no.-21.

Estimate Cost:-Rs.500000.00; Head:- Spl. grant C:C road

Vr.No./date:-593/07.01.15;M.B. No.:-150/P-159-164.

Name of the J.E.:Golak Bihari Sahoo.

Name of the Executant:-Sri Susil kumar Naik.

Excess payment in the way of showing excess volume of the work done.

On scrutiny of the above work case records with reference to the M.B, a sum of Rs. 16675.00 was found to have been paid in excess to the executants in way of allowing excess volume work done than the contact agreement of Tender call which is suggested for recovery. The details of which are furnished below.

Item No.4:- C:C (1:2:4)with 12 mm size mental.

Volume of work executed	Volume of work was to be executed as per contract agreement	Excess volume of work executed
75.17cum	71.175 cum	3.995cum

Hence, excess payment = 3.995 cum x @ Rs 4174.16 cum

= Rs. 16675.00

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.16675.00 from S.D.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Golak bihari Sahoo	JE	Balangir Municipality	16675.00

15.13 - Excess payment in the way of allowing excess volume of work done

Name of the work:- Improvement of road from Block chhak to B.Ed College in front of Mission School.

Estimate Cost:-Rs.1000000.00; Head:- BRGF (13-14)

Vr.No./date:-669/09.02.15; M.B. No.:-155/P-169-176.

Name of the J.E.:Rosalisa Rout.

Name of the Executant :-Sri Soroj Ku. Bhoi.

Excess payment in the way of showing excess volume of the work done.

On scrutiny of the above work case records with reference to the M.B, a total sum of Rs. 69342.00 was found to have been paid in excess to the executants in way of allowing excess volume work done than the contact agreement of Tender call which is suggested for recovery. The details of which are furnished below.

Item No.2:- Sand filling

Volume of work executed	Volume of work was to be executed as per contract agreement	Excess volume of work executed
95.01cum	67.07 cum	27.94cum

Hence, excess payment = 27.94 cum x @ Rs 298.76 cum

= Rs. 8347.00

Item No.3:- C:C (1:4:8)with 40 mm size mental.

Volume of work executed	Volume of work was to be executed as per contract agreement	Excess volume of work executed
95.01cum	74.73 cum	20.28cum

Hence, excess payment = 20.28 cum x @ Rs 3007.64 cum

= Rs. 60995.00

In response to the audit objection memo issued in this regard the local authority replied that the final deviation statement has been approved by the competent authority along with final bill and the total amount paid is within the agreement value. But no deviation statement was made available to audit and as it is a tendered work no deviation beyond the contact agreement is admitted. It is undue and willful benefit to the executant. Hence the objection stands in its own merit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Rosalisa Rout	JE	Balagir municipality	30497.00
2	Sri Lilamaya Sahu	ME	Balangir Municipality	30498.00

15.14 - Excess payment to the executors due to non-deduction of compensation for delay in completion of work.

Excess payment due to non-deduction of compensation for delay in completion of work .

On scrutiny of the following work bills and case records with reference to the M.B., it was revealed that the said works have not been completed within the period as per the agreement. As it being tendered works, the works were to be completed within the stipulated time period. Hence, for delay of work's completion, compensation at least @1% of the estimated cost (=1% of the work value, excluding contingency and display board)should have been deducted from the work bill. But, no such deduction has been made for which a total sum of Rs. 41876.00 was paid in excess to the executants and is suggested for recovery

Sl.No.	particulars of the work bill	Vr.No./dt.	Date for commencement of work	Period for completion of work	Actual date of completion	Value of the work bill	Compensation due.
1	Nameof the work:-Constn. of c:c road and drain from B. Naik res to G. Naik res in w.no.19. Name of JE :- Rosalisa Rout;Name of contactor-M Mahakur.Head:BRGF;E.C:-800000.00; M.B:154,P/91-101	363/30.09.14	06.08.2013	Two months	25.10.14	774368.00	7744.00
2	Nameof the work:-Constn. Metaling road infront of banking hosue Adarshapara W.No-5.. Name of JE :- Rosalisa Rout;Name of contactor-Deepak Nag.Head:BRGF;E.C:-200000; M.B:150,P/141-148	77/29.5.14	17.08.12	One months	15.04.14	192,924.00	1,929.00
3	Nameof the work:-Imp. Of road from ITI to Larkipali W.No-1.. Name of JE :- Rosalisa Rout;Name of contactor-Deepak Nag.Head:BRGF;E.C:-800000; M.B:150,P/166-172	93/29.5.14	06.08.13	Two months	25.4.14	774,412.00	7,744.00
4	Nameof the work:-Const. of Drain from Banmali Hota res to Krishana Panda res W.No-6.. Name of JE :- Rosalisa Rout;Name of contactor-Sridhara Naik.Head:BRGF;E.C:-200000; M.B:155,P/88-98	366/30.09.14	21.08.12	One months	20.08.14	152507	1525
5	Nameof the work:-Const. of CC road from Siba Temple towards Sagarpara W.No-19.. Name of JE :- Rosalisa Rout;Name of contactor-M.Mahapatra.Head:BRGF;E.C:-400000; M.B:155,P/127-135	498(6)/5.1214	6.8.13	Two months	16.11.14	387539	3075
6	Nameof the work:-Imp. Of road from S.Chand towards Rajibnagar .. Name of JE :- Rosalisa Rout;Name of contactor-P.Seth.Head:BRGF;E.C:-500000; M.B:151,P/101-105	743/17.03.15	6.8.13	Two months	27.2.15	437044	4370
7	Nameof the work:-Const. of CC road from Maa Mangala Buja Mill Gali W.No-20.. Name of JE :- Rosalisa Rout;Name of contactor-C.R.Mahanty.Head:BRGF;E.C:-400000; M.B:151,P/66-72	742/17.03.15	30.09.13	Two months	13.02.15	382074	3820

8	Name of the work:-Imp.road At-Laxmijorpara W.No-21.. Name of JE :- G.B Sahu ;Name of contactor-DK Naik.Head:RD;E.C:-200000;	482/3.12.14	20.12.12	One months	05.8.14	178869	1788
9	Name of the work:-Const. of CC Road At.Tikrapara Ramji Mandir to Daily market W.No-13.. Name of JE :- G.B Sahu;Name of contactor-P.C.Parida.Head:Spl CC road;E.C:-1000000; M.B:149,P/157-161	411/31.10.14	20.09.13	Two months	15.09.14	988184	9881
Total-							41876.00

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs.41876.00 from S.D.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Lilamaya Sahu	ME	Balagir Municipality	7552.00
2	Sri Santosh ku. Behera	Ex-EO	Eo, Titilagarah Municipality	10469.00
3	Smt Rosalisa Rout	JE	Balangir Municipality	7552.00
4	Sri Ashok Ku. Majhi	JE	Balangir Municipality	2917.00
5	Sri Golak bihari Sahoo	JE	Balangir Municipality	2917.00
6	Sri Debaraj Meher	Accountant	Balangir Municipality	10469.00

15.15 - Excess payment in the way of allowing excess volume of work done

Name of the work:-Construction of C:C road from P.W.D. road, Patnagarah road to Panigrahi res. in ward no.-21.

Estimate Cost:-Rs.1000000.00; Head:-

Vr.No./date:-593/07.01.15;M.B. No.:-149/P-167-168,195.

Name of the J.E.:-Golak Bihari Sahoo.

Name of the Executant:-Deepak ku. Nag.

Excess payment in the way of showing excess volume of the work done.

On scrutiny of the above work case records with reference to the M.B, it was found that the following items of work have been executed.

Item No.1 :-E/W

Guard wall- $2 \times 223.70 \times 0.225 \times 0.30 = 30.20 \text{ cum}$

Road - $1 \times 7 \times (7.85 + 3.20)/2 \times 0.15 = 5.80 \text{ cum}$

$1 \times 216.70 \times (4.3 + 4.3 + 3.65 + 3.85 + 3.55 + 3.20)/6 \times 0.15 = 125.01 \text{ cum}$

Item No.2:- Sand filling

Guard wall- $2 \times 223.70 \times 0.225 \times 0.10 = 10.061 \text{ cum}$

Road - $1 \times 7 \times (7.85 + 3.20)/2 \times 0.10 = 3.868 \text{ cum}$

$1 \times 216.70 \times (4.3 + 4.3 + 3.65 + 3.85 + 3.55 + 3.20)/6 \times 0.10 = 83.609 \text{ cum}$

Item No.3:- C:C (1:4:8)with 40 mm size mental.

Guard wall- $2 \times 223.70 \times 0.225 \times 0.10 = 10.061 \text{ cum}$

Road - $1 \times 7 \times (7.85 + 3.20) / 2 \times 0.10 = 3.868 \text{ cum}$

$1 \times 216.70 \times (4.3 + 4.3 + 3.65 + 3.85 + 3.55 + 3.20) / 6 \times 0.10 = 83.609 \text{ cum}$

Item No.4:- C:C (1:2:4)with 12 mm size mental.

Guard wall- $2 \times 223.70 \times 0.225 \times 0.45 = 45.30 \text{ cum}$

Road - $1 \times 7 \times (8.30 + 3.65) / 2 \times 0.10 = 4.188 \text{ cum}$

$1 \times 216.70 \times (4.75 + 4.75 + 4.1 + 4.3 + 4.00 + 3.65) / 6 \times 0.10 = 92.278 \text{ cum}$

Total: 141.766 cum

On scrutiny of the above works done, it was noticed that the height of the guard wall shown in the item No.4: c:c(1: 2: 4) cannot be exceeded to 0.15 meter. Hence, the height of 0.45 meter for the guard wall is not admissible to audit and admissible height is 0.15 meter.

As such the work done admissible as given below.

Item No.4:- C:C (1:2:4)with 12 mm size mental.

Guard wall- $2 \times 223.70 \times 0.225 \times 0.15 = 15.10 \text{ cum}$

Road - $1 \times 7 \times (8.30 + 3.65) / 2 \times 0.10 = 4.188 \text{ cum}$

$1 \times 216.70 \times (4.75 + 4.75 + 4.1 + 4.3 + 4.00 + 3.65) / 6 \times 0.10 = 92.278 \text{ cum}$

Total: 111.566 cum

Hence, excess value of work done shown = $141.766 \text{ cum} - 111.566 \text{ cum} = 30.20 \text{ cum}$

Excess Payment = $30.20 \text{ cum} \times @ \text{Rs.}4174.96/\text{cum} = \text{Rs.}126084.00$

As such, the cost of 30.20 cum comes to Rs.126084.00 paid in excess to the executants is suggested for recovery.

In response to the audit objection memo issued in this regard the local authority was agreed to recover the suggested amount of Rs. 126084.00 from S.D.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Golak bihari Sahoo	JE	Balangir Municipality	126084.00

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

16.1 -
No comments.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Schemes
The schemes like BRGF, IHSDP, WODC, 13 FC, MPLAD, MLALAD, Special Construction of C:C road etc are running in the Municipality. The IHSDP Programme is meant for upliftment of the poor by providing them pucca houses along with facilities of water supply, drainage, sewerage, road, Street light, Plantation, Community Center, Primary health etc. The target was set up by the Government during the year 2008-09. But it would be seen from the Grant Statement that a huge amount of Rs. 35113360.00 is lying in the Municipality account without being utilized. Hence the unspent amount may be spent for the said proposes.
17.2 -
Diversion of funds
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

18.1 - Non-credit of collected amount.																									
On checking of the weekly market receipts books of Rs 1.00 w.r.t connected DCR and Cashier cash book a total sum of Rs. 1200.00 as detailed below is found to have been collected Vide book No 27, 149 & 150 has neither taken to DCR nor to cashier cash book. As a result of this the said amount of Rs. 1200.00 causes loss of Municipality, which needs to be recovered from the person responsible and compliance may be reported to audit																									
<table border="1"> <thead> <tr> <th>SL.No.</th> <th>Book No./Dt</th> <th>No of ticket</th> <th>Amount collected</th> <th>Name of the Tax collector</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>22/14.10.14</td> <td>400</td> <td>400.00</td> <td>Lal Bihari Biswal</td> </tr> <tr> <td>2</td> <td>149/17.03.15</td> <td>400</td> <td>400.00</td> <td>Lal Bihari Biswal</td> </tr> <tr> <td>3</td> <td>150/17.03.15</td> <td>400</td> <td>400.00</td> <td>Lal Bihari Biswal</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>1200.00</td> <td></td> </tr> </tbody> </table>	SL.No.	Book No./Dt	No of ticket	Amount collected	Name of the Tax collector	1	22/14.10.14	400	400.00	Lal Bihari Biswal	2	149/17.03.15	400	400.00	Lal Bihari Biswal	3	150/17.03.15	400	400.00	Lal Bihari Biswal	Total			1200.00	
SL.No.	Book No./Dt	No of ticket	Amount collected	Name of the Tax collector																					
1	22/14.10.14	400	400.00	Lal Bihari Biswal																					
2	149/17.03.15	400	400.00	Lal Bihari Biswal																					
3	150/17.03.15	400	400.00	Lal Bihari Biswal																					
Total			1200.00																						
On issue of objection memo issued in this regard the local authority replied that steps are being taken to recover the said amount of Rs. 1200.00 from the concerned person.																									
Responsible Person for this paragraph																									

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Lal Bihari Biswal,	Tax Collector	Balangir Municipality	1200.00

18.2 - Non-credit of collected amount.

While tracing out the collected amount from DCR of sri Sudhansu sekhar patra , tax collector to cashier cash book it is noticed that a sum of Rs.290.00 as detailed below is not credited to the cashier cash book. As a result of this the said amount of Rs.290.00 causes loss of Municipality, which needsto be recovered from the person responsible and compliance may be reported to audit.

Misc Receipt Book No.	MR No/Dt	Amount	Towards	DCR page	Name of the Tax collector
188	24 to 50/ 14.11.14	290.00	Birth & death certificate	28	Sudhansu sekhar patra

On issue of objection memo issued in this regard the local authority replied that steps are being taken to recover the said amount of Rs.290.00 from the concerned person.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sudhansu Sekhar Sahu,TC	Tax Collector	Balangir Municipality	290.00

18.3 - Excess payment towards disbursement in OAP/ODP

Excess Payment shown towards disbursement in OAP/ODP:-

During the Course of checking of OAP/ODP paid acquaintance roll of ward No.21 of Bolangir Municipality w.r.t OAP subsidiary cash book a sum of Rs. 29700.00 is found to have been shown payment in excess towards the disbursement of OAP/ODP as details below.

Sl. No.	Word No	Date of disbursement	For the month	Amount shown disbursed	Actual amount for disbursement	Excess amount shown as disbursed	Name of the offic who disbursed th amount
1	21	15.05.14	May 2014	121900.00	92200.00	29700.00	Bhisma sahu, Am

Hence the excess paid amount of Rs.29700.00 may be recovered and compliance may be reported to audit.

On issue of objection memo issued in this regard a sum of Rs.29700.00 was recovered from Sri Bhisma Sahu,Amin vide MR.No.79/40/dt.16.07.15

18.4 - Excess payment towards disbursement in OAP/ODP

Excess Payment shown towards disbursement in OAP/ODP:-

During the Course of checking of OAP/ODP paid acquaintance roll of ward No.05 of Bolangir Municipality w.r.t OAP subsidiary cash book a sum of Rs. 1200.00 is found to have been shown payment in excess towards the disbursement of OAP/ODP as details below

Sl. No.	Word No	Date of disbursement	For the month	Amount shown disbursed	Actual amount for disbursement	Excess amount shown as disbursed	Name of the officer who disbursed the amount
1	05	15.06.14	June 2014	44900.00	44600.00	300.00	Lambodar Maharana ,peon

2	05	15.08.14	Aug-2014	48800.00	48200.00	600.00	Lambodar Maharana	peon
3	05	15.09.14	Sept-2014	470000.00	46700.00	300.00	Lambodar Maharana	peon
Total Excess amount shown as disbursed						1200.00		

Hence the excess paid amount of Rs.1200.00 may be recovered and compliance may be reported to audit.

On issue of objection memo issued in this regard the local authority replied that steps are being taken to recover the said amount of Rs.1200.00 from the concerned person.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Lambodhar Pradhan. Peon.	Peon.	Balangir Municipality.	1200.00

18.5 - Excess payment towards disbursement in OAP/ODP

Excess Payment shown towards disbursement in OAP/ODP:-

During the Course of checking of OAP/ODP paid acquittance roll of ward No.02 of Bolangir Municipality w.r.t OAP subsidiary cash book a sum of Rs. 3600.00 is found to have been shown payment in excess towards the disbursement of OAP/ODP as details below.

Sl. No.	Word No	Date of disbursement	For the month	Amount shown disbursed	Actual amount for disbursement	Excess amount shown as disbursed	Name of the officer who disbursed the amount
1	02	15.05.14	May 2014	79400.00	77300.00	2100.00	Lingaraj Bariha, peon
2	02	15.06.14	June 2014	82700.00	82100.00	600.00	Lingaraj Bariha, peon
3	02	15.08.14	Aug-2014	79700.00	79400.00	300.00	Lingaraj Bariha, peon
4	02	15.09.14	Sept-2014	80300.00	80000.00	300.00	Lingaraj Bariha, peon
5	02	15.11.14	Nov 2014	76700.00	76400.00	300.00	Lingaraj Bariha, peon
Total Excess amount shown as disbursed						3600.00	

Hence the excess paid amount of Rs.3600.00 may be recovered and compliance may be reported to audit.

On issue of objection memo issued in this regard the local authority replied that steps are being taken to recover the said amount of Rs. 3600.00 from the concerned person.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Lingaraj Bihari, Peon	Peon	Balangir Municipality	3600.00

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

19.1 - Deposits

Rule-6 of OTC Vol-1 read with Rule-4 of OGFR stipulates that all moneys received or realized on behalf of Government should be deposited in full in Treasury/with the competent authority within three days of its receipt/realization . Retention of Govt. 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, Royalty, Cess, IT) for Rs. 3857732.00 is kept under objection.

19.2 - CPF deposits.

An abstract position of the loan for the year 2014-15 is furnished here under as per the previous Audit Report .

Sl.No.	Name of the loan	Opening Balance	Loan Received During The Year	Go.No/Date	Total	Loan repaid during the year
1		9687383.00	0.00		9687383.00	0.00
2						
3						
4						
5						

It would be seen from the above position that loans amounting of Rs. 9687383.00 is lying as outstanding since long.Steps therefore may be taken to reduce the liabilities on repayment of loans.No loan register has been maintained by the Municipality. It is impressed upon to maintain the loan register and compliance reported.

19.3 - CPF deposit

During the course of checking of the pay acquaintance roll of staff it was noticed that deductions were made from salary bills towards CPF deposit of staff which were deposited in their respective postal saving bank accounts. A total sum of Rs.1436400.00 was deposited in postal saving bank accounts towards CPF.

PARA: 20 RESULT OF AUDIT

20.1 - GENERAL REMARKS

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.

Recommendation

The local authority may :

- Ensure that bank reconciliation statement be worked out after end of every financial year to maintain accounts with a great deal of accuracy.
- Ensure prompt and effective action for recoument of outstanding advance to avoid temporary misappropriation of Govt money.
- Ensure preparation of annual budget keeping in view the actual requirement of funds for the developmental projects.
- Ensure that grants be spent and UC be submitted in due time.
- Ensure that funds shall not be diverted from one scheme to another.
- Ensure financial discipline and strengthen the monitoring mechanism.
- Ensure that as per scheme guidelines, the assets created out of GOI grants shall be duely 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.

- 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 spending to accelerate growth and development.
- Ensure that all statutory records be maintained as prescribed in OMRules-1953 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.

20.2 - Result of Audit

As a result of audit Rs 5,98,14,565.78 is held under objection which includes Rs 1,04,19,574.16 suggested for recovery in the audit report..and Rs.29700/- was recovered during the course of audit.

Result Of Audit

Sl 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	7304673.62	0.00	0.00	0.00	
2	8.1	106990.00	795400.00	106990.00	0.00	0.00	
3	13.1	532191.16	532191.16	532191.16	0.00	0.00	
4	13.2	9119000.00	9119000.00	9119000.00	0.00	0.00	
5	14.1	0.00	4985225.00	0.00	0.00	0.00	
6	14.2	207904.00	207904.00	207904.00	0.00	0.00	
7	14.3	0.00	1129850.00	0.00	0.00	0.00	
8	14.4	0.00	502450.00	0.00	0.00	0.00	
9	14.5	0.00	400000.00	0.00	0.00	0.00	
10	14.6	0.00	36888.00	0.00	0.00	0.00	
11	14.7	0.00	502297.00	0.00	0.00	0.00	
12	14.8	0.00	27500000.00	0.00	0.00	0.00	
13	14.9	0.00	2487466.00	0.00	0.00	0.00	
14	15.1	3194.00	3194.00	3194.00	0.00	0.00	
15	15.2	32005.00	32005.00	32005.00	0.00	0.00	
16	15.3	33799.00	33799.00	33799.00	0.00	0.00	
17	15.4	22841.00	22841.00	22841.00	0.00	0.00	
18	15.5	22148.00	22148.00	22148.00	0.00	0.00	
19	15.6	1902.00	1902.00	1902.00	0.00	0.00	
20	15.7	32104.00	32104.00	32104.00	0.00	0.00	
21	15.8	2790.00	2790.00	2790.00	0.00	0.00	
22	15.9	18818.00	18818.00	18818.00	0.00	0.00	
23	15.10	1288.00	1288.00	1288.00	0.00	0.00	
24	15.11	30680.00	30680.00	30680.00	0.00	0.00	
25	15.12	16675.00	16675.00	16675.00	0.00	0.00	
26	15.13	60995.00	60995.00	60995.00	0.00	0.00	
27	15.14	41876.00	41876.00	41876.00	0.00	0.00	
28	15.15	126084.00	126084.00	126084.00	0.00	0.00	
29	18.1	1200.00	1200.00	1200.00	0.00	0.00	
30	18.2	290.00	290.00	290.00	0.00	0.00	
31	18.4	1200.00	1200.00	1200.00	0.00	0.00	
32	18.5	3600.00	3600.00	3600.00	0.00	0.00	
33	19.1	0.00	3857732.00	0.00	0.00	0.00	
Total		10419574.16	59814565.78	10419574.16	0.00	0.00	

Audit Certificate

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

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	18.3	79/40	2015-07-16	29700	Bhishma Sahu
Total				29700	