

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 190902/AR/2016-2017-BOLANGIR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bolangir Municipality
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	1. SRI SANTOSH KUMAR BEHERA ,EO BOLANGIR MUNICIPALITY DT 01.04.2015 TO 20.07.2015 2.SRI JAYANTA KUMAR PARIDA IN CHARGE EO,DT 21.07.2015 TO31.03.2016
	Name of the Local Authority at the time of Audit :	SRI SACHIDANANDA SATPATHY EO
4	Duration of Audit :	03-05-2016 To 30-07-2016 (Mandays Consumed :- 50.5)
5	Name of the Auditors :	SHYAMA SUNDAR BHOI - Lead Auditor(30-05-2016 to 30-07-2016) NARAYAN DAS - Auditor(03-05-2016 to 30-07-2016)
6	Name of the Reviewing Officer :	DILLIP KUMAR CHHATRIA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	19-11-2016
8	Entry Conference Date :	30-04-2016
9	Exit Conference Date :	16-11-2016
10	Name of the District Audit Officer :	DILLIP KUMAR CHHATRIA
11	Date of approval of report by District Audit Officer :	08-12-2016

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Road side market receipt book	03.05.2016	264	264	SR page 183	nil
2	Rajendra park ticket	03.05.2016	72	72	SR page 140	nil
3	Misc receipt book	03.05.2016	89	89	SR page 27	nil
4	Vegetable receipt book Rs 2.00	03.05.2016	98	98	SR page 55	nil
5	Holding Tax receipt book	03.05.2016	42	42	SR page 06	nil
6	P A cash book	03.05.2016	4400.50	4400.50	SR page 29	nil
7	Subsidiary cash book	03.05.2016	11234.92	11234.92	SR page 23	nil
8	Vegetable market receipt book	03.05.2016	44	44	SR page 87	nil
9	Rajendra park ticket Rs 2.00	03.05.2016	353	353	SR page 119	nil
10	Un used postage stamp	03.05.2016	6646.00	6646.00	SR page 33	nil

Comments

The physical verification of cash and others items was conducted on dt 03.05.2016 before transaction and result their of recorded as above.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Register of Works	Rule 345	Form W-VI
3	Stock & Store Register of Municipality	Rule 346	Form W-VII
4	Contract Certificate	Rule 343	Form W-IV
5	Miscellaneous Supply Bill	Rule 343	Form W-V
6	Nominal Muster Roll (NMR)	Rule 340	Form W-II
7	Contract Agreement Form	Rule 341	Form W-III
8	Register of Estimates & Allotments	Rule 332	Form W-I
9	Register of Distrainted property & sales	Rule 204	Form S
10	Warrant register	Rule 202	Form R
11	Form of inventory & Notice	Rule 203	Form Q
12	Distraint Warrant Register	Rule 202	Form P
13	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
14	Progress statement of collection of taxes	Rule 200	Form N
15	Tax collector's Ledger	Rule 198	Form M
16	Stock account of Receipt Forms	Rule 196	Form L
17	Tax collector's daily collection register	Rule 192	Form K
18	Register of writes off of demands	Rule 190	Form J
19	Tax Receipt Form	Rule 188	Form I
20	Arrear Demand Register	Rule 187	Form H
21	Mutation Register	Rule 184	Form G
22	Register of Petitions	Rule 183	Form F
23	Form of appeal petition	Rule 183	Form E
24	Demand and Collection Register	Rule 178	Form B
25	Assessment List	Rule 177	Form A
26	Stock Register of Stationery	Rule 172	Form No. XLIV
27	Stamp Account	Rule 172	Form No. XLIV
28	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
29	Register of Grants	Rule 80	Form No. XLII
30	Register of Interest Bearing Securities	Rule 147	Form No. XLI
31	Daily Collection Register	Rule 171	Form No. XL
32	Arrear List	Rule 170	Form No. XXXIX
33	Ledger of Lessees	Rule 170	Form No. XXXVIII
34	Jamabandi Register	Rule 170	Form No. XXXVII
35	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
36	Register of Lands	Rule 160	Form No. XXXV
37	Miscellaneous Receipts	Rule 157	Form No. XXXIV
38	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
39	Stock account of License Number Plates	Rule 155	Form No. XXXII
40	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
41	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
42	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
43	Establishment Audit Register	Rule 146	Form No. XXV
44	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
45	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
46	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII

47	Abstract Register of Expenditure	Rule 129	Form No. XVI
48	Abstract Register of Receipts	Rule 129	Form No. XV
49	Cash Book of the municipality	Rule 125	Form No. XIV
50	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
51	Permanent Advance Account	Rule 108	Form No. XII
52	Periodical Increment Certificate	Rule 99	Form No. XI
53	Absentee Statement	Rule 97	Form No. X
54	Salary Bills	Rule 97	Form No. IX
55	Order Book	Rule 96	Form No. VIII
56	Register of Bills	Rule 96	Form No. VII
57	Challan	Rule 87	Form No. VI
58	Subsidiary Cash Book	Rule 128 A	Form No. V-A
59	Cashier's Cash Book	Rule 81	Form No. V
60	Abstract of the Budget Estimate	Rule 74	Form No. I-A
61	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

Slno	List Records/Register	Rules	Form No
1	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
2	Loan Register	Rule 149	Form No. XXVII
3	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
4	Register of Investments	Rule 148	Form No. XXVI
5	Register of outstanding deposits	Rule 143	Form No. XXI
6	Deposit Ledger	Rule 142	Form No. XX
7	Register of Outstanding Advances	Rule 140	Form No. XIX
8	Advance Ledger	Rule 136	Form No. XVIII
9	Register of adjustments	Rule 132	Form No. XVII
10	Subsidiary account of special taxes	Rule 79	Form No.-IV
11	Schedule for the Budget Estimate	Rule 77	Form No. III

C : List of Records/Registers not Maintained

Slno	List Records/Register	Rules	Form No
------	-----------------------	-------	---------

D : List of Records/Registers not Required

Slno	List Records/Register	Rules	Form No
------	-----------------------	-------	---------

Comments

3.1.Non-Maintenance of Prescribed documents, Registers etc for 2015 – 16

In spite of repeated objections and suggestion imparted in last and previous audit reports the following irregularities in maintenance of records and registers are found still persisting .No sincere steps appear to have been taken to maintain the same . The Executive Officer is therefore once again impressed upon to look into the matter personally and to ensure early maintenance of following registers and records in order to have a better shape of accounts in future.

- i) Register of Outstanding Advances
- ii) Deposit Ledger
- iii) Register of un-disbursed Pay & Allowances
- iv) Assets Register.
- v) Surcharge Register & Audit check register.

Apart from the above lapses the following irregularities of activities in preparation of accounts and registers were noticed which needs immediate attention of the local authority.

- 1) Expenditure on office establishment and general administration was not restricted to 5% of the income of the municipality as required under Rule 174 of OM Rule-1953.
- 2) Half yearly Physical verification of Stock & Stores have not been conducted as required under Rule 346 of OM Rules 1953 , which should be conducted at a regular intervals of 6 months.

- 3) D C B Register of taxes both arrear & Current have not been maintained properly since long.
- 4) Reconciliation of accounts figures with collection figures of D C B was not done as required under Rules 199 to 201 of OM Rules 1953.
- 5) Demand List of Licence fees as required under section 290 of the Odisha Municipality Act 1950 were not prepared before the beginning of the year.
- 6) Arrear demand were not checked by the E.O as required under Rule 187 of OM Rules 1953.
- 7) Annual accounts of receipts & expenditure as required under Rule 144 & 145 of OM Rule has not been maintained.

In response to Audit objection memo issued on this score the Executive Officer replied that steps are being taken to follow the audit instructions which is felt traditional in view of the last and past Audit Reports.

All the aforementioned aspects of Audit observation may be followed & ensured at the earliest under intimation to the next Audit.

3.2 NON MAINTENANCE OF DOUBLE ENTRY ACCRUAL BASED ACCOUNTING SYSTEM (DEABAS) as per Odisha Municipal(Accounts)Rules -2012 (OMAR) in Bolangir municipality w.e.f. 1st October- 2013 :

As per the directive of Govt. in H&UD Deptt (O) issued vide Letter No-24970 /HUD,BBSR Dtd 7.8.2013 Double entry accrual based accounting system (DEABAS) as per Odisha Municipal (Accounts) Rules 2012 should have been maintained in Bolangir municipality with effect from October 2013. But on verification of accounts It was found that DEABAS has not been maintained in full fledged manner as on 31.3.2016. As such the audit work was conducted on Manual cash books, Due to non-maintenance of the DEABAS as per Odisha Municipal Rule-2012 the very purpose of the above directive of the Govt. has been defeated.

Hence the Executive Officer is impressed upon to ensure early maintenance of the above accounting system prescribed by the Govt. and produce before next audit.

PARA: 4 FINANCIAL POSITION

Bolangir Municipality - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant cash book	01-04-2016	2029937 43.11	30656000 0.50	50955374 3.61	26075399 6.00	31-03-2016	2487997 47.61	31-03-2016	2445667 65.50	4232982.1 1	The reason of difference of Rs.4232982.11 has been explained in A.R.No.26/2010-11.
	GRAND TOTAL		2029937 43.11	30656000 0.50	50955374 3.61	26075399 6.00		2487997 47.61		2445667 65.50	4232982.1 1	

Comments

Reasons of Difference :-

i)Difference as on 31.03.2009 as explained in AR No.17/2009-10 is not reconciled till 31.03.2016	0.11
ii)Excess amount of expenditure shown in the accountant cash book during 2009-10 but not reconciled till 31.03.2016	(+)21,10,959.00
iii)Excess amount of receipt shown in the accountant cash book without any details during 2009-10 .	(-)8,95,813.00
iv)Less receipt shown in the accountant cash book during 2009-10 due to less receipt shown during transfer of fund from one account to other and not reconciled till 31.03.2016	(+)30,17,836.00
Total....	4232982.11

Details of closing balance :-

The details of cash book wise closing balance as on 31.03.2016 is furnished below.

Sl.No.	Name of the cash book	C.B. as on 31.03.2016.
1	Accountant Cash Book	244564075.00
2	Subsidiary Cash Book	0.00
3	P.A. Cash Book	2690.50
	Total:-	244566765.50

But it was observed that the closing balance showing the details of cash in bank (account wise), cash in hand, advance have not been furnished in the Accountant Cash Book for which position of cash balance in hand or bank wise cash balance or advance position on a particular date cannot be ascertained from the cash book which shows the sorry figure of this Municipality Accounts. Hence the local authority is impressed upon to furnish the details of CB in cash book and compliance be reported.

4.1. Maintenance of Annual Accounts

The Annual Accounts of receipts and expenditure as require under Rule-144 & 145 of OM Rules was not maintained properly for the year 2015-16. The maintenance of same need be ensured henceforth & compliance be reported to audit.

4.2. Sinking fund:-

As per sec-III of OM Act 1950 Rule 20(d) of OLFA Rule -1951 provision should be made for sinking fund ,where loan has been incurred by the ULB to clear

off the liability. But no such fund has been created by the Municipality during the year under audit. Hence the local authority is impressed upon to do the needful.

4.3. Non-maintenance of Flexi Account in Bank for parking of Funds of centrally sponsored scheme.

During the period under audit it was observed that a total sum of Rs.58574497.42 as detailed below has been kept in Saving bank account deposit as on 31.03.2016 towards unutilized funds of centrally sponsored schemes implemented in the municipality.

SL NO	Name of Scheme	AMOUNT	REMARKS
1	BRGF	16294152.00	
2	TFC Fund	36332494.00	
3	NULM / SJSRY Fund	3228773.00	
4	IHSDP	2719078.42	
	TOTAL	58574497.42	

The above amounts are kept in different nationalized banks in shape of deposits in S. B. accounts instead of keeping them in flexi accounts. In this context it may be pointed out that the Govt. in Finance Department (O) has instructed vide their Letter No. 35425/ F. Dt.12.10.2012 to keep the funds of centrally sponsored plan schemes in Flexi Accounts so that higher interest accruals from such funds can be achieved to expand the coverage of the scheme without affecting fund flow for scheme.

On issue of audit objection memo the E.O replied that "noted for future guidance." Hence, attention of the Higher Authority is invited in this regard and it is suggested to do the needful as per the above instruction so as to achieve high return towards interest money and to expand the coverage of the scheme without affecting fund flow for scheme and compliance be reported to audit.

4. 4. Operation of multiple bank accounts for individual scheme funds:-

As per Govt. guide line all money received under different program and activities shall forth with be deposited with the interest bearing saving bank accounts which are approved by the Govt. and the interest occurred is to be treated as additional resources of the scheme for utilization of the concern schemes. On checking of the bank pass book w.r.t accountant cash book the following irregularities were noticed on operation of bank account.

- 1- Many saving bank accounts were operated by the municipality at different branches of the same /different banks.
- 2- Multiple bank accounts were opened under one scheme funds at different branches.

The details are given below;

SL NO	NAME OF THE BANK	ACCOUNT NO	NAME OF THE SCHEME	AMOUNT
1	SBI,Balangir	31501	BRGF	10461440.00
2	AXIS BANK,Balangir	88422	BRGF	5832712.00
			TOTAL	16294152.00
3	UCO.Balangir	7746	TFC	199448.00
4	UBI,Balangir	3935	TFC	95397.00
5	IDBI,Balangir	53075	TFC	57034.00
6	UCO,Balangir	4975	TFC	28901725.00
7	ALLAHABAD,BANK	7544	TFC	7078890.00
			TOTAL	36332494.00
8	BOI,Balangir	0424	NULM /SJSRY	174117.00
9	IOB,Balangir	0615	NULM /SJSRY	97944.00
10	BOB,Balangir	624	NULM /SJSRY	99104.00
11	PNB,Balangir	4643	NULM /SJSRY	3554161.00
12	UBI,Balangir	1093	NULM /SJSRY	3747.00
			TOTAL	3228773.00
13	AXIS BANK,Balangir	51044	IHSDP	2559052.00
14	BOB,Balangir	990	IHSDP	144464.50
15	PNB,Balangir	7783	IHSDP	15561.92
			G TOTAL	58574497.42

On issue of objection memo in this regard the local authority replied that steps will be taken to maintain one account for one scheme. However, the local authority is advised to close the above accounts which are not in operation since long and take the balance position of the pass books to respective scheme account and compliance be reported.

The details of receipts and expenditures are furnished below :-

Statement -B, Showing the details Receipts for the years 2013-14, 2014-15 & 2015-16.					
Sl. No.	Head of receipts	Receipt during	Receipt during	Receipt during	Remarks

		2013-14.	2014-15.	2015-16.	
1	2	3	4		
I.	Rate of Taxes				
1	Holding Tax	428460.84	457874.49	456296.40	
2	Lighting Tax	330391.96	343534.10	327078.00	
3	Water Tax	345027.30	337668.54	328149.59	
4	Latrin Tax	446.42	9666.21	899.77	
	Total:-	1104326.52	1148743.34	1112423.76	
II.	Licenses & other fees				
1	Cost of Tender Paper	65322.00	199340.00	62120.00	
2	Licenses fees U/S 290	20208.00	18767.00	1500.00	
3	Road cutting fees	0.00	804032.00	11700.00	
4	Licenses & other fees(Mobile Tower/Hording)	1762534.00	257001.00	663750.00	
5	Building plan Approval	948148.00	1331882.00	1940261.00	
6	Road side Market	0.00	0.00	0.00	
	Total:-	2796212.00	2611022.00	2679331.00	
III.	Receipt Under Spl. Act				
1	Compensation towards acquisition of land by Rly			1162517.00	
IV.	Revenue derived				
	Municipal properties				
1	Temporary Shop Licenses	104071.00	311423.00	314465.00	
2	Market Stall License fees/S.D.	129000.00	250000.00	324200.00	
3	Stall rent/House rent	1583326.00	2260204.00	1599834.00	
4	Water Tanker/Cess pool	251200.00	588080.00	605830.00	
5	Road side Collection U/S 307	132954.00	0.00	54510.00	
6	Collection from Rajendra Park	280390.00	264018.00	289744.00	
7	Town Hall	225494.00	94100.00	104200.00	
8	Lease of cycle stand	0.00	50062.00	0.00	
9	Other fees	182391.00	85426.66	0.00	
	Total:-	2888826.00	3903313.66	3292783.00	
V.	Grants Contribution				
1	CPF	0.00	0.00	0.00	
2	Octroi Compensasion Grant	33444000.00	43083000.00	64565000.00	
3	SJSRY	730519.00	4351075.00	0.00	
4	WODC Grant	2146127.00	11720000.00	600000.00	
5	TFC Grants	14273000.00	0.00	19072000.00	
6	MLALAD Grant	6500000.00	0.00	0.00	
7	MPLAD Grant	1500000.00	1900000.00	14701723.00	
8	Road Maintenance Grant(Normal)	0.00	0.00	0.00	
9	Road Maintenance Grant(Hard)	0.00	0.00	0.00	
10	Road Development Grant	8748000.00	3060000.00	4909000.00	

11	IHSDP	0.00	0.00	0.00	
12	BRGF Grant	19800000.00	0.00	22183000.00	
13	Entertainment Grant	0.00	0.00	0.00	
14	TFC Grant(R & B)	0.00	15229000.00	5326000.00	
15	TFC Grant (S.W. Management)	1306498.00	6619000.00	0.00	
16	Census/SECC	992000.00	0.00	0.00	
17	Special C.C. Road Grant	10167771.00	0.00	0.00	
18	Pension Grants	0.00	1360000.00	45395000.00	
19	Devolution Funds Grant	12551926.00	7542000.00	34534000.00	
20	C.C. Road	0.00	0.00	0.00	
21	NRB Grant (TFC)	13259000.00	0.00	0.00	
22	Special C.C. Road Grant	11091000.00	0.00	0.00	
23	Motor Vehicle Grants	0.00	0.00	0.00	
24	AIDS (Leporsy)	0.00	0.00	0.00	
25	NFBS	0.00	0.00	0.00	
26	OAP/ODP/NOAP/NFBS	28359298.00	28104115.00	33066800.00	
27	Mobile Tower	0.00	0.00	172500.00	
28	Kalyan Mandap	0.00	0.00	0.00	
29	M.V. Tax	4438000.00	3917000.00	6570000.00	
30	Incentive Grants	0.00	0.00	0.00	
31	Special Problem Fund	1500000.00	1000000.00	0.00	
32	Performance Based Incentive Grants	2779000.00	0.00	1922000.00	
33	Local Festival	100000.00	0.00	0.00	
34	Development of park and greenary	0.00	700000.00	0.00	
35	City Development Plan	0.00	658430.00	0.00	
36	Salary of BRGF Accountant	0.00	121500.00	0.00	
37	Special Dev Scheem	0.00	100000.00	0.00	
38	Election	0.00	82750.00	9600.00	
39	GOVT. GRANT (TUSURA NAC)	0.00	30489083.00	409000.00	
40	Painting of Kosal Kala Mandap	0.00	130000.00	0.00	
41	Swatch Bharat	0.00	0.00	15566968.00	
42	Metering Water Supply	0.00	0.00	2000000.00	
43	Creation of Capital Asst.	0.00	0.00	2662500.00	
44	Basis Service	0.00	0.00	275000.00	
45	Honorarium/TA of elected representative	0.00	0.00	78000.00	
46	Others Scheme(Purchase of street light)	0.00	0.00	3630000.00	
47	Grant for Expose visit	0.00	0.00	21540.00	
48	Others/Harischandra Yojana	0.00	0.00	450000.00	
49	NFSA	0.00	0.00	102650.00	
50	Other grant	0.00	0.00	500000.00	

	Total:-	173686139.00	160166953.00	278722281.00	
VI.	Miscellaneous				
1	Royalty	844974.00	1649641.00	2280429.00	
2	Cost of EGB	246818.00	257829.00	356694.00	
3	Misc. Receipts	611600.00	0.00	0.00	
4	Ambulance	30768.00	83414.00	89514.00	
5	Bank Interest	2726038.00	0.00	497014.00	
6	A/C Transefer	0.00	0.00	0.00	
7	Birth/Death form	0.00	42230.00	72579.00	
8	RTI	0.00	1784.00	232.00	
9	5th pay arrear bill amount	0.00	12120.00	0.00	
10	Remuneration of BRGF Staff deducted from work bill	0.00	379601.00	0.00	
11	Renewal of Tower		71000.00	0.00	
12	Less bid	0.00	241564.00	0.00	
13	Refund of Undisbursed OAP/ODP		2901600.00	0.00	
14	Contingency for national food security Act-2013.	0.00	96750.00	0.00	
15	HRA	0.00	6390.00	28024.00	
16	CPF	0.00	1217400.00	1530905.00	
17	PC	0.00	947248.00	1018554.00	
18	LIC	0.00	2546529.00	3094135.00	
19	Loan	0.00	150524.00	0.00	
20	PT	0.00	221400.00	292150.00	
21	Miscellaneous	0.00	2673.00	106891.74	
	Refund of excess drawal of Salary	0.00	0.00	175036.00	
	Total:-	4460198.00	10829697.00	9542157.74	
VII.	Extra Ordinary Debt				
1	SD/EMD	1632342.00	2155743.00	2688077.00	
2	Sales Tax (VAT)	2002726.00	2666575.00	3140713.00	
3	Income Tax	854570.00	816443.00	895995.00	
4	Advance Adjusted	949000.00	4731620.00	2000500.00	
5	House Rent(APS)	0.00	447089.00	121000.00	
6	Bank loan	0.00	0.00	0.00	
7	Withheld Amount	0.00	0.00	0.00	
8	Labour Cess	413889.00	538050.00	723867.00	
9	OH Charges	277102.00	61000.00	282708.00	
10	Other charges	228845.00	0.00	195647.00	
	Total:-	6358474.00	11416520.00	10048507.00	
	Grant Total:-	191294175.00	190076249.00	306560000.5	

Statement -C, Showing the details of Expenditure for the years 2013-14, 2014-15 & 2015-16.

Sl.	Head of	Expenditure	Expenditure	Expenditure	Remarks
-----	---------	-------------	-------------	-------------	---------

No.	Expenditures	during 2013-14.	during 2014-15.	during 2015-16.	
1	2	3	4		5
I.	General Establishment				
1	Office establishment(Salary)	3251360.00	7791876.00	8815192.00	
2	Contingency	177966.00	29106.00	212727.00	
3	T.A.	105720.00	69700.00	28020.00	
4	Allowance to C.M. & V.C.M	228787.00	0.00	0.00	
5	E & A of staff	0.00	0.00	0.00	
6	C.P.F. of staff	1310400.00	0.00	0.00	
7	Sitting allowance of Non-official	0.00	0.00	52461.00	
8	ULS	0.00	0.00	0.00	
9	Out sourcing DEO of staff	0.00	120800.00	828616.00	
	Total:-	5074233.00	8011482.00	9937016.00	
II.	Collection Establishment				
1	Tax establishment	670041.00	349448.00	478620.00	
2	Octroi establishment	2946203.00	4506665.00	4194949.00	
3	Contingency	70400.00	0.00	0.00	
4	NMR/DLR	5812277.00	10307730.00	7106709.00	
	Total:-	9498921.00	15163843.00	11780278.00	
III.	Public Safety				
1	Light establishment	248377.00	180000.00	230475.00	
2	Garden establishment	56595.00	56790.00	23612.00	
3	Public Health establishment	2112379.00	3575252.00	4037578.00	
4	Public Works charged establishment	1613263.00	1823542.00	11051297.00	
5	Street Light Materials	0.00	22957511.00	1927882.00	
6	Salary Tipper driver		350038.00	375225.00	
	Street Light Energy charges	0.00	0.00	2094000.00	
	Total:-	4030614.00	28943133.00	19740069.00	
IV.	Public Health				
1	Scavenging Staff	7472899.00	14927117.00	13113841.00	
2	Contingency	136778.00	0.00	0.00	
3	UBS Staff Salary	673909.00	366339.00	1292534.00	
4	BRGF Staff Salary	278547.00	255995.00	241700.00	
5	Purchase of Sanitary Materials	2150987.00	1375310.00	4171620.00	
6	Outsourcing DLR	0.00	0.00	17025829.00	
7	Vehicle Expenditure/ Repair	419321.00	0.00	0.00	
8	Fuel charges	0.00	0.00	0.00	
9	Wages to DLR	2994177.00	2860185.00	0.00	
10	Conveyance allowance		4925.00	4900.00	
	Total:-	14126618.00	19789871.00	35850424.00	
V.	Public Works (Grants)				
1	Water bodies	0.00	0.00	0.00	

2	SJSRY	500000.00	1825731.00	5975485.00	
3	Road Maintenance(Normal)	0.00	0.00	0.00	
4	Road Maintenance(Hard Cash)	0.00	0.00	0.00	
5	Road Development Funds	14066304.00	10369882.00	2993429.00	
6	MPLAD	0.00	300000.00	7430447.00	
7	MLALAD	576821.00	2666785.00	1747236.00	
8	TFC	8565112.00	1357177.00	32662978.00	
9	WODC	0.00	5192194.00	8715675.00	
10	BRGF	828890.00	19850907.00	25531711.00	
11	IHSDP	1379722.00	499873.00	6010230.00	
12	13FC(SWM)	0.00	8736620.00	195806.00	
13	R & B(TFC)	0.00	8322825.00	12968262.00	
14	Hymax & Street Light	15584579.00	0.00	0.00	
15	MOAP/ODP/NOAP	26010200.00	25003200.00	23705300.00	
16	NFBS	1700000.00	0.00	980000.00	
17	HIV/Pension/Leprosy	72300.00	0.00	62100.00	
18	Census	0.00	19800.00	8300.00	
19	Pension & Gratuity	5462695.00	6822474.00	15472669.00	
20	WESCO	4400000.00	4500000.00	0.00	
21	MV. Tax	4814360.00	1915842.00	5028713.00	
22	Special grant for C:C Road	0.00	6694656.00	3749604.00	
23	Greenery of Park	3595385.00	0.00	0.00	
24	Festival& National day	433420.00	0.00	0.00	
25	Public Toilet	0.00	1356200.00	0.00	
26	Animal birth Control	0.00	651543.00	0.00	
27	Devolution fund	0.00	0.00	3664434.00	
28	Swachha Bharat	0.00	0.00	254028.00	
29	Dev. Koshal kala Mandap	0.00	0.00	130000.00	
30	NAFSA	0.00	0.00	347150.00	
31	Grant Transferred to TUSURA NAC	0.00	27500000.00	0.00	
	Total:-	87989788.00	133585709.00	157633557.00	
VI.	Miscellaneous				
1	Law charges	40000.00	131500.00	69500.00	
2	Donation/Other/LSG Day	150000.00	20000.00	402000.00	
3	Printing of Hand Book	0.00	800.00	0.00	
4	Repair of Vehicle	0.00	739234.00	913229.00	
5	Stationery/Estt. Charges	485239.00	335101.00	170502.00	
6	C.A.C.T. Fees	0.00	0.00	0.00	
7	Advertisement	371643.00	312511.00	516220.00	
8	Off Day Allowance	64009.00	136504.00	132481.00	
9	Own Fund Dev. Work	5545281.00	2469800.00	4375001.00	
10	Fuel charges	3070980.00	2398955.00	3302280.00	
11	Refund cesspool	0.00	0.00	0.00	

12	Obsequies	0.00	0.00	0.00	
13	Jalachhatra	217490.00	360820.00	152250.00	
14	Election Expenditure	658389.00	1054998.00	268188.00	
15	Acquisition of Govt. Land	276244.00	0.00	0.00	
16	SJSRY Subsidy	0.00	0.00	0.00	
17	Purchase of Bolero, Generator	0.00	0.00	0.00	
18	Harischandra Sahayata	0.00	246000.00	528000.00	
19	Hiring of Vehicle	0.00	118080.00	0.00	
20	Loan installment	0.00	149524.00	0.00	
21	CPF deposited	0.00	1436400.00	1247900.00	
22	LIC deposited	0.00	2614689.00	3085383.00	
23	Exp. Of Jundish	0.00	0.00	694460.00	
24	Data base	0.00	0.00	459630.00	
25	Financial assistance	0.00	0.00	35000.00	
26	Others	0.00	0.00	75387.00	
	Total:-	10886644.00	12524916.00	16427411.00	
VII.	Extra Ordinary Debt				
1	Income Tax deposit	853315.00	677709.00	873632.00	
2	Royalty deposit	191560.00	1512108.00	1645316.00	
3	EMD/SD-Fund	0.00	1037361.00	344475.00	
4	Advance Payment	1484990.00	5067620.00	2460800.00	
5	Festival Advance	0.00	0.00	0.00	
6	LSG Day	0.00	108971.00	108602.00	
7	Deposit of VAT	2131676.00	3213432.00	3297568.00	
8	Deposit of Labor Cess	0.00	560476.00	654848.00	
	Total:-	4661541.00	12177677.00	9385241.00	
	Grand Total:-	136260990.00	230196631.00	260753996.00	

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

Bolangir Municipality - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANK	0000	01-04-2015	266830658.21	31-03-2016	244564075.00	22266583.21	The details of bank wise difference can not be worked out due to non exhibition of details of bank wise closing balance in accountant as on 31.3.2016.
	GRAND TOTAL			266830658.21		244564075.00	22266583.21	

Reconciliation

The details of bank wise and cash book wise closing balance as per bank as on 31.3.2016 is furnished below.

Sl 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	31.03.2016	89159.00	31.03.2015	0.00	89159.00	R & B
2	CENTRAL BANK	53536	31.03.2016	56973.00	31.03.2015	0.00	56973.00	MLALAD
3	UBI	36266	31.03.2016	7140925.00	31.03.2015	0.00	7140925.00	MLALAD
4	UNION BANK	3417	31.03.2016	56459.00	31.03.2015	0.00	56459.00	RMG(HC)
5	UCO BANK,BALANGIR	7746	31.03.2016	199448.00	31.03.2015	0.00	199448.00	TFC
6	UBI	3935	21.03.2016	95397.00	31.03.2015	0.00	95397.00	TFC
7	IDBI,BALANGIR	53075	31.03.2016	57034.00	31.03.2015	0.00	57034.00	TFC,R & B
8	UCO BANK,BALANGIR	4975	31.03.2016	28901725.00	31.03.2015	0.00	28901725.00	TFC
9	ALLAHABAD BANK	7544(New-3922-5)	31.03.2016	7078890.00	31.03.2015	0.00	7078890.00	R & B
10	ALLAHABAD BANK	5033(New-13911)	31.03.2016	7518521.00	31.03.2015	0.00	7518521.00	MPLAD
11	UBI	14264	12.12.2015	510292.00	31.03.2015	0.00	510292.00	SD
12	AXIS BANK	27101	31.03.2016	16013.00	31.03.2016	0.00	16013.00	GREENARY OF PARK
13	AXIS BANK	24686	31.03.2016	25127.00	31.03.2016	0.00	25127.00	SPL. PROBLEM FUND
14	AXIS BANK	65512	31.03.2016	195694.82	31.03.2016	0.00	195694.82	APS.EMD.TENDER
15	AXIS BANK	44994	31.03.2016	150429.46	31.03.2016	0.00	150429.46	INCOME TAX
16	IDBI,BALANGIR	1281	3.12.2015	976534.00	31.03.2015	0.00	976534.00	WODC
17	PNB,BALANGIR	22733	31.03.2016	2613192.92	31.03.2015	0.00	2613192.92	WODC
18	PNB,BALANGIR	22751	31.03.2016	196935.92	31.03.2015	0.00	196935.92	MV TAX
19	PNB,BALANGIR	22742	31.03.2016	298251.92	31.03.2015	0.00	298251.92	W/S PUBLIC TOILET
20	ICICI BANK	1096	21.03.2016	944986.00	31.03.2015	0.00	944986.00	GENERAL
21	SBI,BALANGIR	1682	31.03.2016	19400758.24	31.03.2015	0.00	19400758.24	GENERAL
22	IDBI,BALANGIR	55295	31.03.2016	2506091.00	31.03.2015	0.00	2506091.00	GENERAL
23	BOI,BALANGIR	0.00003	31.03.2016	73895.79	31.03.2015	0.00	73895.79	
24	ALLAHABAD BANK	1791(New-805412)	29.02.16	8117.00	29.02.16	0.00	8117.00	MOAP
25	AXIS BANK	97345	31.03.2016	15475881.00	31.03.2016	0.00	15475881.00	MOAP
26	UBI,BALANGIR	36273	21.03.2016	373828.50	31.03.2015	0.00	373828.50	MOAP
27	SBI,BALANGIR	11840	31.03.2016	538636.16	31.03.2015	0.00	538636.16	MOAP
28	BOI,BALANGIR	424	04.02.2016	174117.00	31.03.2015	0.00	174117.00	SJSRY(SUBSIDY)
29	IOB,BALANGIR	1791(New-0615)	10.02.2016	97944.00	31.03.2015	0.00	97944.00	SJSRY(SUBSIDY)

30	BOB,BALANGIR	626	31.03.2016	19104.00	31.03.2015	0.00	19104.00	SJSRY
31	PNB,BALANGIR	4643	31.03.2016	3554161.92	31.03.2015	0.00	3554161.92	SJSRY
32	UBI,BALANGIR	1093	31.03.2016	3747.09	31.03.2015	0.00	3747.09	SJSRY
33	AXIS BANK	51044	31.03.2016	2559052.00	31.03.2016	0.00	2559052.00	IHSDP
34	BOB,BALANGIR	990	10.11.2015	144464.50	10.11.2015	0.00	144464.50	IHSDP
35	PNB,BALANGIR	7783	31.03.2016	15561.92	31.03.2015	0.00	15561.92	IHSDP
36	SBI,BALANGIR	31501	31.03.2016	10461440.00	31.03.2015	0.00	10461440.00	BRGF
37	AXIS BANK	88422	31.03.2016	5832712.00	31.03.2016	0.00	5832712.00	BRGF
38	ALLAHABAD BANK	11992	13.08.2015	36053.00	31.03.2015	0.00	36053.00	NSDP
40	SBI,BALANGIR	21234	31.03.2016	70774.00	31.03.2015	0.00	70774.00	RTD.LFS PENSION
41	SBI,BALANGIR	11566	31.03.2016	755656.00	31.03.2015	0.00	755656.00	RTD.NON LFS PENSION
42	HDFC,BALANGIR	35	31.03.2016	30272549.38	31.03.2015	0.00	30272549.38	ANNUAL CENTRAL PROG.
43	BOI,BALANGIR	19	31.03.2016	6930609.00	31.03.2015	0.00	6930609.00	R & B DEV.
44	UGB,BANK	56334	31.03.2016	539929.00	31.03.2015	0.00	539929.00	CRF
45	UGB,BANK	49394	31.03.2016	1627.00	31.03.2015	0.00	1627.00	SRC
46	IOB,BALANGIR	1177	31.03.2016	31832.00	31.03.2015	0.00	31832.00	RMG(N)
47	ALLAHABAD BANK	4672(New-1992)	31.03.2016	37514.00	31.03.2015	0.00	37514.00	IHSDP
48	AXIS BANK	59404	31.03.2016	3664648.10	31.03.2015	0.00	3664648.10	SECY. DEPOSIT
49	UBI,BALANGIR	36242	21.03.2016	311455.00	31.03.2015	0.00	311455.00	MRI OF SREETLITE
50	UBI,BALANGIR	36259	31.03.2016	62356207.50	31.03.2015	0.00	62356207.50	GENERAL OCTRAI COMP.
52	IDBI,BALANGIR	88637	31.03.2016	15778325.00	31.03.2015	0.00	15778325.00	
53	IDBI,BALANGIR	6365	31.03.2016	230.00	31.03.2016	0.00	230.00	
54	DCB Bank	231675	31.03.2016	3292077.00	31.03.2016	0.00	3292077.00	
55	P.L. A/C		31.03.2016	24389672.07	31.03.2015	0.00	24389672.07	
	GRAND TOTAL			266830658.21		244564075	22266583.21	

PARA 5.1: Non Working out the Bank Reconciliation Statement.

In the referred subject ,Finance Dept. Lt No- 690/XIV-AUD-1/2003 dated 21.01.2009 and Lt. No. 15847/F dt. 27.04.2013 may kindly be referred to, It has categorically been instructed to all the Auditee Institutions to work out the reconciliation figure between Bank balance & that of Cash book balance in every month ,which should have been produced to audit for necessary verification. But the said Instruction has been ignored by the municipality authority. For such practice , misutilization or misappropriation of Govt.money as well as municipality fund cannot be over ruled. But till the close of audit the reconciliation statement could not be produced to Audit. However the local authority is once again advised to reconcile the differential amount between the pass book balance and cash book balance and compliance reported.

But it was observed that the closing balance showing the details of cash in bank (account wise), cash in hand, advance have not been furnished in the Accountant Cash Book for which position of cash balance in hand or bank wise cash balance or advance position on a particular date cannot be ascertained from the cash book which shows the sorry figure of this Municipality Accounts. Hence the local authority is impressed upon to furnish the details of CB in cash book and compliance be reported.

Moreover, while checking of bank pass book w. r. t . Accountant Cash Book for the year 2015-2016, it is noticed that a difference amount of Rs 2,22,66,583.21 in between cash book CB and passbook CB was remained unreconciled due to want of records. As the closing balance showing the details of pass book wise cash at bank a/c have not been furnished in the Accountant Cash Book , so the bank reconciliation statement for current year could not be ascertained in the present audit. Once again the local authority is impressed upon to reconcile the difference amount and compliance reported to next audit. Till than Rs 2,22,66,583.21 is kept under objection.

PARA 5.2 : Interest accrued during the year 2015-16 but not taken into the cash book.

During the year 2015-16, a total interest of Rs.5,56,4248.00 has been accrued into the different bank account relating to different scheme out of which a sum Rs.4,97,014.00 has been taken to the cash book leaving a balance of Rs. 50,67,234.00 which need be credited to cash book and regularised..

S.I.No.	Name of the Bank.	A/C No.	Name of the Scheme	Date of interest accrued	Interest not taken into the cash Book
1	ANDHRA BANK	1344	R & B	7.9.15	1728.00
				9.3.16	1742.00
2	CENTRAL BANK	53536	MLALAD	31.05.15	1092.00
				30.11.15	1120.00
3	UBI	36266	MLALAD	8.6.15	178202.00
				12.12.15	163670.00

4	UNION BANK	3417	RMG(HC)	07.08.15	1076.00
				10.02.16	1116.00
5	UCO BANK,BALANGIR	7746	TFC	09.07.15	3803.00
				11.01.16	3942.00
6	UBI	3935	TFC	08.06.15	1831.00
				12.12.15	1877.00
7	IDBI,BALANGIR	53075	TFC,R & B	30.9.15	195180.00
				31.3.16	201164.00
8	UCO BANK,BALANGIR	4975	TFC	20.7.15	784709.00
				11.1.16	761844.00
9	ALLAHABAD BANK	7544(New-3922-5)	R & B	31.08.15	78907.00
				29.02.16	51301.00
10	ALLAHABAD BANK	5033(New-13911)	MPLAD	31.08.15	149867.00
				29.02.15	202353.00
11	UBI	14264	SD	18.6.15	9783.00
				12.12.15	10033.00
12	AXIS BANK	27101	GREENARY OF PARK	30.6.15	153.00
				26.9.15	150.00
				26.12.15	156.00
				31.3.16	167.00
13	AXIS BANK	24686	SPL. PROBLEM FUND	30.06.15	31790.00
				26.09.15	5098.00
				26.12.15	246.00
				31.03.16	262.00
14	AXIS BANK	65512	APS.EMD.TENDER	30.06.15	1412.00
				26.09.15	1157.00
				26.12.15	1248.00
				31.03.16	2336.00
15	AXIS BANK	44994	INCOME TAX	30.6.15	1441.00
				26.9.15	1408.00
				26.12.15	1470.00
				31.3.16	1566.00
16	IDBI,BALANGIR	1281	WODC	30.09.15	96369.00
				31.03.16	28546.00
17	PNB,BALANGIR	22733	WODC	06.09.15	85853.00
				06.03.16	68196.00
18	PNB,BALANGIR	22751	MV TAX	06.09.15	34984.00
				06.03.16	11343.00
19	PNB,BALANGIR	22742	W/S PUBLIC TOILET	06.09.15	634.00
				06.03.16	639.00
20	ICICI BANK	1096	GENERAL	31.12.15	4806.00
				30.03.16	10049.00
21	SBI,BALANGIR	1682	GENERAL		0.00

22	IDBI,BALANGIR	55295	GENERAL	31.03.16	25490.00
23	BOI,BALANGIR	0.00003			0.00
24	ALLAHABAD BANK	1791(New-805412)	MOAP	31.08.15	157.00
25	AXIS BANK	97345	MOAP	30.06.15	155514.00
				26.09.15	94312.00
				26.12.15	93484.00
				31.03.16	112029.00
26	UBI,BALANGIR	36273	MOAP	08.06.15	7169.00
				12.12.15	7351.00
27	SBI,BALANGIR	11840	MOAP	25.06.15	10326.00
				25.12.15	10590.00
28	BOI,BALANGIR	424	SJSRY(SUBSIDY)	1.08.15	3320.00
				04.02.16	3442.00
29	IOB,BALANGIR	1791(New-0615)	SJSRY(SUBSIDY)	7.8.15	1867.00
				10.2.16	1936.00
30	BOB,BALANGIR	626	SJSRY	08.05.15	364.00
				10.11.15	378.00
31	PNB,BALANGIR	4643	SJSRY	06.09.15	68348.00
				06.03.15	66023.00
32	UBI,BALANGIR	1093	SJSRY	08.06.15	74.00
				12.12.15	75.00
33	AXIS BANK	51044	IHSDP	30.06.15	78353.00
				26.09.15	66827.00
				26.12.15	37442.00
				31.03.16	29607.00
34	BOB,BALANGIR	990	IHSDP	08.05.15	2754.00
				10.11.15	2855.00
35	PNB,BALANGIR	7783	IHSDP	06.09.15	304.00
				06.03.16	307.00
36	SBI,BALANGIR	31501	BRGF	25.12.15	458907.00
				30.6.15	38107.00
37	AXIS BANK	88422	BRGF	30.6.15	55892.00
				26.9.15	54588.00
				28.12.15	56993.00
				31.3.16	60724.00
38	ALLAHABAD BANK	11992	NSDP	11.08.15	727.00
				29.12.16	734.00
40	SBI,BALANGIR	21234	RTD.LFS PENSION	25.06.15	1416.00
				25.12.15	1408.00
41	SBI,BALANGIR	11566	RTD.NON LFS PENSION	25.06.15	13018.00
				25.12.15	20239.00
42	HDFC,BALANGIR	35	ANNUAL CENTRAL PROG.	1.4.15	132708.00
				1.10.15	86433.00

43	BOI,BALANGIR	19	R & B DEV.		0.00
44	UGB,BANK	56334	CRF	30.06.15	10924.00
				31.12.15	10672.00
45	UGB,BANK	49394	SRC	30.06.15	31.00
				31.12.15	32.00
46	IOB,BALANGIR	1177	RMG(N)	7.8.15	7672.00
				10.2.16	7879.00
47	ALLAHABAD BANK	4672(New-1992)	IHSDP		0.00
48	AXIS BANK	59404	SECY. DEPOSIT	30.6.15	26143.00
				26.9.15	36993.00
				26.12.15	44510.00
				31.3.16	43452.00
49	UBI,BALANGIR	36242	MRI OF SREETLITE	8.6.15	5971.00
				12.12.15	6124.00
50	UBI,BALANGIR	36259	GENERAL OCTRAI COMP.		0.00
52	IDBI,BALANGIR	88637		31.3.16	211357.00
53	IDBI,BALANGIR	6365			0.00
54	DCB Bank	231675		30.9.15	27353.00
54	DCB Bank			31.3.16	64724.00
				TOTAL	5564248.00

The local authority is impressed upon to deposit or refund the interest money of scheme fund to proper quarter and compliance be reported to audit. Incurring expenditure out of the interest money of scheme fund without prior approval of the competent authority is highly irregular.

PARA: 6 STOCK POSITION

Bolangir Municipality - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Bitumen	5.50	0	0	5.50	5.50	
2	Bitumen RMC	5.50	0	0	5.50	5.50	
3	Hume Pipe 4.5mm	13	0	0	13.00	13	
4	Hume Pipe 300mm	35	0	0	35.00	35	

Comments

The stock register of above road materials could not made available to audit. The stock position has been arrived from the last audit report.

In spite of objection and suggestion imparted in last AR No.109230/AR/2015-16/ BOL no compliance appears to have been submitted by the local authority regarding the existence of balance stock , whether the same are in consumable stage. Since the cost of above balance stock has been suggested for recovery by the last audit and surcharged against the then E.O. & HC vide para-12.1. of the above mentioned report the present is therefore awaited the result without any comment.

Non-Maintenance of Dead stock Register.

As per provision laid down under Rule-106 of OGFR-Vol-I an account of dead stock , such as Plants, machinery, furniture, Fixtures & equipments etc. should be maintained in a register in Form - 6 and a separate page shall be allotted to each article of the stock for record of its transactions in respect of receipt, issue and balance thereof. Further the articles of dead stock should be get verified by the Head of Office at least once in a year and the result of verification should be recorded in the inventory as adhered to Rule-106(iv) of OGFR Vol.I. But it was observed that no dead stock register has been maintained by the Municipality in spite of purchase of several items of such stock for office use. Hence the local Authority is advised to emphasize on the above matter and suggested to maintain the stock register forthwith and get verified the same by the authority competent in order to restrict mis utilization and loss of stock & stores of Municipality and compliance reported to audit.

PARA: 7 INVESTMENT

Bolangir Municipality - 2015-2016

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	01-04-2015	0.00	0.00	0.00	0.00	31-03-2016	0.00	31-03-2016	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 2015-2016.

PARA: 8 ADVANCE

Bolangir Municipality - 2015-2016

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	01-04-2015	Accountant Cash Book	10902720.00	2460800.00	13363520.00	2000500.00	31-03-2016	11363020.00	31-03-2016	11363020.00	0.00	
GRAND TOTAL			10902720.00	2460800.00	13363520.00	2000500.00		11363020.00		11363020.00	0.00	

Comments :

As per Rule 136 to 140 of Odisha Municipal Rules, 1953 an 'Advance ledger' is to be maintained in each ULB recording person wise separate accounts of such advances. Advances shall be regularly and promptly adjusted and any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quarterly and signed by the Executive Officer & thus an 'Outstanding Advance ledger' is to be maintained on quarterly basis. But it was observed that the local authority has failed to monitor the advance payment and adjustment and not got the advance ledger maintained.

A. Advance Paid during 2015-16 and remained unadjusted as on date 31.03.16

Sl.No.	Name of the employee	Voucher No/dt.	Amount(in Rs.)	Purpose	Name of the sanctioning Authority
1	Ketaki Sahu	40/29.04.15	14,000	Medical	
2	Suhelika Sagar(CO)	79/13.05.15	5,000	Tour to Kerala	
3	Narsingh Dip	91/18.05.15	100,000	Payment to sweeper for judice	
4	Sanjaya ku Mohanty	139/06.06.15	48,000	Cleaning of Barpalipara	
5	Smaranika Panda	179/24.06.15	13,200	Disbursement of OAP	
6	Bharati Kumbhar	255/8.7.15	2,000	Medical	
7	Rabindra Padhan	309/28.7.15	30,000	Medical Advance	
8	Sanjukta Suna	do	5,000	Medical Advance	
9	Birendra Suna,Sweeper.	365/20.08.15	8,000	Medical Advance	
10	Ghanashyam Sendria,Swe.	365/20.08.15	8,000	Medical Advance	
11	Surubali Suna.	365/20.08.15	6,000	Medical Advance	
12	Sukru Bag	439/14.9.15	12,000	Medical	
13	Jitendra Mahananda	444/29.9.15	12,000	Medical	
14	Lambodar Maharana	445/29.09.15	20,000	Medical	
15	Rashmiranjan Mohanty,Contactor.	454/04.09.15	30,000	Repairing of road & drain.	
16	Dilip Ku Sa	476/9.10.15	10,000	Purchase of Map	
17	Festival Advance	488/14.10.15			

18	Gen Estt.		112,800	Festival	
19	Octrai		56,000	Festival	
20	Helth Staff		189,600	Festival	
21	Work Charge		178,000	Festival	
22	DLR/NMR		116,000	Festival	
23	Itishree Jena	496/15.10.15	10,000	Advance for NFSA Program me	
24	Smaranika Panda	553/20.11.15	50,000	Organization work shop	
25	Tapi Suna (Amin)	557/20.11.15	20,000	Repairing of Vehicle	
26	Naresh Suna	650/14.12.15	20,000	Medical Advance	
27	Sanjay Ku. Mohanty,JE	664/17.12.15	40,000	Dev.work job basis	
28	Tapi Suna (Amin)	678/21.12.15	30,000	Stationary articles & diary	
29	Niranjan Naik(A)S/O	680/23.12.15	10,000	Medical advance	
30	Shyamlal Suna,Sweeper	743/07.01.16	10,500	Medical advance	
31	Hadu Nag,Sweeperr	744/07.01.16	12,000	Medical Advance	
32	Itishree Jena,	891/16.03.16	59,600	Advance for NFSA Program me	
33	Tapi Suna (Amin)	918/21.03.16	10000	Repairing of electric ladder	
34	Gobardhan Bagarty,Sweep	921/29.03.16	10000	Medical advance	
35	Bipin bihari Khati, W.C.	921/29.03.16	10000	Medical advance	
36	Munshi Kalet, Sweeper	921/29.03.16	10000	Medical advance	
	TOTAL:-		1,277,700		

Steps may be taken to adjust the above advance adjusted either by way of making cash recovery or by obtaining details vouchers at an early date..

B. Advance outstanding for more than one year as on 31-03-2016 (Surchargeable advance) :-

As per G.O.No.2221/FD.dt .8th March 2002, any advance remained unadjusted for more than one year without having any valid reason will be treated as loss to the auditee organisation as well as to the Government and surcharge proceeding will be initiated against the officials who caused the above loss.

According to the DLFA Letter No.15179/Dt.28-09-2013 regarding surcharge action & fixation of responsibility in respect of advance that remain unadjusted for more than one year and advance treated as irrecoverable. "Para 5 (v) in case of advances that remained unadjusted for more than one year or advances which are irrecoverable, both the sanctioning authority and the advance holder should be held equally responsible and surcharge action is to be suggested against them accordingly". Subsequently the Govt. in Finance Deptt. In their Circular No. 114/ F. Dt. 5.1.2004 has clearly instructed that advance against Govt. transaction cash book of ULBs and other organization is also come under surcharge proceedings.

Audit observed that the system of adjustment of advance in this local institution was found to be ineffective. The local authority did not follow the guiding principles for sanction and payment of advances and their adjustment which resulted to the irregularities and cannot be admitted in audit.

As such a total sum of Rs 3,19,000.00 relating to the year 2014 -2015 as detailed below is suggested for recovery from the person concerned, failing which the sanctioning authority will held responsible.

Advance Paid during 2014-15 and remained unadjusted as on date 31.03.16					
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...
3	Fulamati Naik,Rtd.Sweeper	71/14.05.14	3000.00	Pension advance	...do...
4	Bhakta bandhu Dash	354/27.09.14	100000.00	Clean India	...do...
5	Bhakta bandhu Dash	633/21.01.15	30000.00	Observation of Republic day	...do...
6	Sudhansu Sekhar Patra	329/24.09.14	20000.00	Maintenance R. Park	...do...
7	Ranjan Kumbhar,Mali	393/21.10.14	3000.00	Medical Advance	...do...
8	P.K. Sarangi, T.C.	563/29.12.14	25000.00	Purchase of diary	...do...
9	Parsuram Mohanty,Peon	650/02.02.15	25000.00	Medical Advance	...do...
10	Sisir Ku. Sahoo,	695/04.03.15	55000.00	Purchase of Contingency	...do...
	TOTAL:-		319000.00		

On scrutiny of the cash book a total sum of Rs. 3,19,000/- was outstanding as advance on different employees as on 31.3.2016. This was paid during the year 2014-15 but not adjusted till the end of the year 2015-16 i.e. on 31.3.2016 without having any valid reasons. On being asked the local authority failed to furnish any reasons for lying such a huge amount of outstanding advance for more than one year. Hence the above amount of Rs. 3,19,000/- needs recovery from the person concerned and compliance reported to audit. On issue of audit objection memo the local authority replied that steps will be taken for adjustment of the advances.

C. Year wise break up of outstanding advance as on 31.03.2016:-

YEAR	AMOUNT
prior to 2012-2013	9229630.00
2012-2013	430000.00
2013-2014	106690.00
2014-2015	319000.00
2015-2016	1277700.00
TOTAL	11363020.00

D. Non maintenance of Advance ledger:-

As per provisions of SR 509 of Orissa Treasury Code (Vol-I) and Rule 136 to 140 of OM Rules, 1953 and instruction of the Finance Department, advance granted to contractors and individuals for departmental and allied purpose were required to be promptly adjusted within one month from the date of disbursement of advance by submitting detailed accounts and refunding balances, if any. An advance ledger is to be maintained in each ULB recording person wise separate accounts of such advance as the same is to be balance and signed by the Executive Officer on quarterly basis. The Drawing and Disbursing Officer is responsible to analyze and get the advance adjusted within one month as delay in rendering detailed accounts may lead to misappropriation of funds.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Tapi Suna ,Amin	Amin	Amin at Bolangir Municipality	58000.00
2	Smt Fulamati Naik ,Rtd,Sweeper	Sweeper	Boalangir Municipality	3000.00
3	Sri Bhakta Bandhu Dash,peon	Peon	Bolangir Municipality	130000.00
4	Sri Sudhansu Sekhar Patra,Rtd,DCB Mohari	Mohari	Bolangir Municipality	20000.00
5	Sri Sisir Kumar Sahoo,TC	TC	Bolangir Municipality	55000.00
6	Sri Ranjan Kumbhar,Mali	Mali	Bolangir Municipality	3000.00
7	Sri Pranakrushna Sarangi,TC	TC	Bolangir Municipality	25000.00

8	Sri Parsuram Mohanty, Rtd Peon	Peon	Bolangir Municipality	25000.00
---	-----------------------------------	------	-----------------------	----------

PARA: 9 GRANTS

Bolangir Municipality - 2015-2016

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	01-04-2015	178421914.00	278722281.00	457144195.00	222088746.00	31-03-2016	235055449.00	
	GRAND TOTAL	178421914.00	278722281.00	457144195.00	222088746.00		235055449.00	

Comments :

PARA 9.1 Details of Grants

The details of scheme wise Grants received and spent during the year 2015-16 is furnished as below.

Sl No.	Head of account	GO.NO./Date	Opening balance as on 01.04.2015	Receipt during 2015-16.	Total	Expenditure during 2015-16	Closing Balance as on 31.03.2016
1	Octroi Compensation Grant						
		13327/HUD/25.5.15		9196000			
		19050/HUD/30.07.15		23,619,000			
		26701/HUD/9.1.15		16,408,000			
		5265/HUD/25.07.16		15,342,000			
	TOTAL:-		0	64,565,000	64,565,000	64,565,000	0
2(a)	Road Maintenance Grant(HC)		1865611	0	1,865,611	0	1,865,611
b)	Road Maintenance Grant(N)		-775543	0	-775,543	0	-775,543
3	Road Development Grant						
		17338/HUD/9.7.15		406,000			
		17341/HUD/9.7.15		543,000			
		17335/HUD9.7.15		1,506,000			
		4361/HUD/20.02.16		1,505,000			
		4367/HUD/20.02.16		406,000			
		4370/HUD/20.02.16		543,000			
	TOTAL:-		988188	4,909,000	5,897,188	2993429	2,903,759
4	TFC Grants						
	TFC Grants (R & B)	31858/HUD/11.12.15		5,326,000			
	13th F.C General Area Basic Grant	Online on 06.08.15		3,340,000			

		Online on 25.4.15		1941000			
		Online on 25.4.15		13391000			
	13th F.C (NRB)	4127/HUD/18.02.16		400,000			
	13th FC (SWM)			0			
	TOTAL:-		26237344	24,398,000	50,635,344	45827046	4,808,298
5	SJSRY						
	TOTAL:-		-4633869	0	-4633869	5975485	-10609354
6	Water supply	5191/HUD/25.02.16	6500000	2,000,000	8,500,000	0	8500000
7	Devolution ofFund						
		20041/HUD/11.8.15		13,517,000			
		5283/HUD/25.02.16		13,517,000			
		5245/HUD/25.02.16		1,714,000			
		5250/HUD/25.2.16		4,502,000			
		5255/HUD/25.02.16		1,284,000			
	TOTAL:-		13051926	34,534,000	47,585,926	3664434	43,921,492
8	IHSDP		35113760	0	35113760	6010230	29103530
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		-3285262	0	-3285262	0	-3285262
15	Construction Boundary Wall - Devolution Fund		500000	0	500000	0	500000
16	Performance based Insetive Grants	Online on24.11.15	906076	1,922,000	2828076	0.00	2828076
17	Construction of Water bodies		1319215	0	1319215	0.00	1319215
18	URBAN turism		-786373	0	-786373	0.00	-786373
19	SWM		4758230	0	4758230	0.00	4758230
20	Entertainment Grant		64000	0	64000	0.00	64000
21	BPL Survey		27335	0	27335	0.00	27335
22	MV Tax						
		20033/HUD/7.8.15		3,285,000			
		5195/HUD/25.02.16		3,285,000			
	TOTAL:-		12104798	6,570,000	18,674,798	5028713	13,646,085
23	C:C Roads & Special C:C Roads		7457160	0	7,457,160	3749604	3,707,556
24	BGRF	On-line - dt.2.4.15	33287723	22,183,000	55,470,723	25531711.00	29,939,012.00
25	MDM		55619	0	55,619	0	55,619.00

26	MPLAD						
		Online DRDA,BGR/02.04.15			3,300,000		
		RTGS/03.06.15			2,000,000		
		Online DRDA,BGR/19.08.15			5,198,073		
		Ch.No.133161/DRDA/8.9.15			1,000,000		
		Online DRDA,BGR/03.10.15			375,000		
		Online DRDA,BGR/17.12.15			1,328,650		
		Online DRDA,BGR/29.03.16			1,500,000		
	TOTAL:-		1740637		14,701,723	16,442,360	7430447
27	Red Cross		41204	0		41,204	0
28	TLC Grant		12940	0		12,940	0
29	WODC						
		Online/2.4.15			400,000		
		Online/18.5.15			200,000		
	TOTAL:-		10497720		600,000	11,097,720	8715675
30	Special Problem Fund						
	TOTAL:-		3606085	0		3606085	0
31	MLALAD		7035377		-	7035377	1747236
32	Dewatering Charges		88000	0		88000	0
33	Grant from CDMO		1000000	0		1000000	0
34	HIV/AIDS		149400	0		149400	62100.00
35	Leporsy Pension		45260	0		45260	0
36	Assistance for Restoration of Road Under flood damage-2007		-21920	0		-21920	0
37	Assistance for Restoration of Road Under flood damage-2008		7569	0		7569	0
38	Election	Ch. No.124316/25.01.16	1074750	9600		1084350	268188
39	RTI Work shop		-198003	0		-198003	0
40	Pension LFS/Non LFS						
		4324/HUD/20.2.16			44,295,000		
		Online - 22.04.15			1,100,000		
	TOTAL:-		-15123695		45,395,000	30,271,305	15472669
41	Airtel Tower		734580	0		734,580	0

42	SCC-2011		36500	0	36,500	0	36,500
43	OAP/ODP/NFBS	On-line dt.18.05.15			4,783,100		
		On-line dt.08.15			2,552,700		
		On-line dt.09.15			4,065,900		
		On-line dt..10.15			1,817,100		
		On-line dt..11.16			1,235,600		
		Collector, Bgr. Ch.002232/8.11.15			860,000		
		On-line dt.15.12.15 & 22.12.15			4,065,900		
		On-line dt.6.1.16,25.1.16 &27.01.16			6,867,900		
		On-line dt.09.03.16			6,818,600		
	TOTAL:-		12226013		33,066,800	45,292,813	23705300.00
44	13FC		14273000	0	14,273,000	0	14273000.00
45	CENSUS		1761118	0	1,761,118	8300.00	1752818.00
46	City Development Plan		658430	0	658,430	0.00	658430.00
47	Special Dev, schem(DRDA)		100000	0	100,000	0.00	100000.00
48	Salary of BRGF Accountant		121500	0	121,500	0.00	121500.00
49	Painting of Kosal Kala Mandap		130000	0	130,000	130000.00	0.00
50	GOVT. GRANT (TUSURA NAC)						
		.../31.07.15		68000.00			
		.../31.07.15		91000.00			
		.../31.07.15		250000.00			
	TOTAL:-		2989083	409000.00	3398083.00	0.00	3398083.00
51	Creation of Capital Assets	5226/HUD/25.02.1 6		1,920,000			
		5238/HUD/25.02.1 6		915,000			
	TOTAL:-		0	2835000.00	2835000.00	0.00	2835000.00
52	Creation of Basis Service	4324/HUD/20.02.1 6	0	275,000	275000.00	0.00	275000.00
53	Payment of honorarium , sitting fees/TA & DA etc elected Person	4319/HUD/20.02.1 6	0	78,000	78000.00	52461	25539.00
54	Swachha Bharat						
		On-line dt.12.10.15		8,665,038			
		On-line dt.25.11.15		2,445,625			
		On-line dt.20.02.16		4,456,305			
	TOTAL:-		0	15,566,968	15,566,968	254028	15,312,940
55	Other Scheem(purchase of electric light)	Lr. No.2165/PDDRDA, BGR/05.06.05	0	3,630,000	3,630,000	0.00	3,630,000.00
56	Grant for Expose visit to Kerla						

		Lr.No.622(82)SUDA, BBSR/18.05.15		13,500			
		Lr. No.2707(98)SUDA, BBSR/20.11.15		4,500			
		Ch.No.061738/SUDA, BBSR/17.12.15		3,540			
	TOTAL:-		0	21540.00	21540.00	21540.00	0.00
57	Harischandra Assistance	Ch.No.034111/Coll. /11.8.15		50000.00			
		.../17.12.15		400000.00			
	TOTAL:-		0	450000.00	450000.00	528000	-78000.00
58	NFSA	Ch.No.473595/OSC SC/31.08.15		10000.00			
		Ch.No.473622/OSC SC/30.09.15		33000.00			
		Lr.No./OSCSC/10.0 3.15		59650.00			
	TOTAL:-		0	102650.00	102650.00	347150	-244500.00
59	Other Grant	.../..02.16	0	500000.00	500000.00	0.00	500000.00
	GRAND TOTAL:-		178421914	278,722,281.00	457144195	222088746	235055449

PARA 9.2 Year-wise break up of Pending Grants:-

Due to non-maintenance of register of grants by the municipality the head-wise details of unspent grants at the end of the financial year 2015-16 could not be ascertained by the audit, similarly the year-wise break up of unutilized grants could not be traced out properly. However the same has been worked out basing upon the data incorporated in the last and previous audit reports, and reference from the records and registers as could be made available to audit and furnished below.

YEAR	AMOUNT
Up to 2012-2013	101312834.00
2013-2014	31520560.00
2014-2015	45588520.00
2015-2016	56633535.00
TOTAL	235055449.00

The Executive officer is however advised to maintain the above register with d entries made therein forthwith and produce to next audit for record of necessary information. As per the provision made under Rule-171 of OGFR Vol-I grants received during a year should be utilized during the same financial year, or within one year from the date of their sanction. But it would be seen from the position of above pendency that unspent amounts of grants relating to previous years have been retained unduly in the chest of municipality without refund to the funding authorities, as the same have not been utilized within the stipulated period of sanction. Hence the local authority is suggested to refund the unspent balance of grants to the sanctioning authorities, if there is no prospect of utilization as per the terms and conditions adhere to the sanction orders, or utilize the same at the earliest after obtaining the fresh approval from the sanctioning authorities of the respective grants and compliance reported to audit.

PARA 9.3 Parking of scheme fund without utilization

As per provision of Rule171 of OGFR, grants are to be utilized within one year of release and any portion thereof not required for expenditure is to be surrendered to the govt. On checking of the grant statement and information submitted by the EO a total sum of Rs 7,83,45,956.00 of different schemes has not been utilized till 31.3.2016. It was asked through the audit objection memo the reasons for non utilization grants. The local authority replied that at the flag end of the year the grants was received, therefore the grants were not utilized. The details are furnished below.

SL NO	NAME OF THE GRANTS	AMOUNT
1	BRGF	16294152.00
2	TFC	36332494.00
3	CRF	539529.00
4	R & B Devt	6930609.00
5	WODC	3589726.00
6	MP LAD	7518521.00
7	MLA LAD	7140925.00

	TOTAL	78345956.00
--	-------	-------------

PARA 9.4 Retention of un-spent fund of closed scheme (BRGF)

As per provision of Rule171 of OGFR, grants are to be utilized within one year of release and any portion thereof not required for expenditure is to be surrendered to the govt. On checking of the bank pass book and information submitted by the EO (as per pass book) a total sum of Rs 16294152.00 of BRGF scheme has not been utilized till 31.3.2016. It was asked through the audit objection memo the reasons for non refunded of BRGF fund to the govt.. The local authority replied that

4.5 Irregular transfer of fund in the Accountant Cash Book by way of transfer of fund from one account to another:

As per H & UD Deptt., Circular No. 15895/Dtd. 11.08.2014 (November-2009) as well as 13th FC guidelines, the scheme fund shall not be diverted to any other purposes other than the purposes for which it was sanctioned. On Scrutiny of pass books and accountant cash book it is seen that an amount of Rs. 4,50,50,279.00 has been diverted **in the Accountant Cash Book by way of transfer of fund from one account to another** for establishment and other expenses during 2015-2016. Fund should not be diverted without approval or prior permission from Govt. but the local authority have violated the Govt. instructions and scheme guidelines in this case. It was asked through the audit objection memo to the local authority to furnish any reasons behind the transfer of fund from one account to another in the same cash book.

FROM			TO
NAME OF THE BANK A/C	AMOUNT	DATE OF DIVERSION	NAME OF THE A/C
UCO bank	2800000	6.7.15	IDBI ,bank
UCO,Bank	1400000	10.7.15	IDBI ,bank
Axis,bank	3200000	10.7.15	DCB ,bank
UCO Bank	1024678	4.9.15	IDBI Bank
UCO Bank	1400000	10.9.15	IDBI bank
WODC	500000	18.11.15	MVT
PNB Bank,WODC	1300000	1.12.15	PNB Bank
IDBI Bank	1300000	1.12.15	JCB bank
IDBI bank SBM	2500000	4.12.15	JCB bank
HDFC Bank	2500000	17.12.15	IDBI Bank
UBI Bank	2500000	17.12.15	IDBIbank SBM
UBI Bank	2629000	17.12.15	IDBI R & B
Axis bank	2559052	31.3.16	PNB,IHSDP
UBI Bank	12837549	31.3.16	Axis bank
PNB Bank	500000	31.3.16	PNB Bank
UCO Bank	6000000	31.3.16	UBI Bank
IDBI Bank	100000	31.3.16	ICICI Bank
TOTAL	45050279		

In response to the audit objection memo no reply has been furnished by the local authority. Once again the EO is impressed upon to ascertain whether it is scheme fund or not and it is also instructed not to divert fund from one scheme to another in near future as because it is not permissible without prior approval of the competent authority. However the amount is kept under objection till the reasons of such transfer of fund from one account to another is ascertained and furnished to next audit.

PARA: 10 UTILISATION CERTIFICATE

Bolangir Municipality - 2015-2016

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	01-04-2015	493605013.50	222088746.00	715693759.50	222353713.00	31-03-2016	493340046.50	
	GRAND TOTAL	493605013.50	222088746.00	715693759.50	222353713.00		493340046.50	

Comments :

PARA 10.1

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 2015-16 relating to different year of grants are furnished below.

SL No	Letter No/ Dt.	Name of the grant	UC Submitted Amount	Grant for the year
1	3483/3.11.15	Octroi Compensation	9,196,000.00	2015-16
2	3483/3.11.15		23,619,000.00	2015-16
3	98/7.1.16		16,408,000.00	2015-16
Total-			49,223,000.00	
1	100/7.1.16	13th FC	1,922,000.00	2015-16
2	100/31.10.15	13th FC	1,941,000.00	2015-16
3	102/7.1.16	13th FC	4,280,094.00	2015-16
4	102/31.10.15	13th FC	7,853,000.00	2014-15
5	102/31.10.15	13th FC	6,625,000.00	2013-14
6	102/31.10.15	13th FC	3,993,432.00	2013-14
7	2086/22.7.15	13th FC	5,002,771.00	2013-14
8	102/7.1.16	13th FC	1,711,154.00	2014-15
9	102/7.1.16	13th FC	1,414,296.00	2011-12
10	104/7.1.16	13th FC	6,015,000.00	2012-13
11	104/7.1.16	13th FC	2,783,568.00	2013-14
12	104/7.1.16	13th FC	1,171,000.00	2013-14
13	104/7.1.16	13th FC	555,504.00	2012-13

14	104/7.1.16	13th FC	338,000.00	2011-12
15	106/7.1.16	13th FC	6,930,609.00	2014-15
16	106/7.1.16	13th FC	1,588,391.00	2012-13
Total-			54,124,819.00	
1	198/15.5.15	13th FC R&B	1,305,121.00	2011-12
2	198/15.5.15	13th FC R&B	3,538,000.00	2012-13
3	198/15.5.15	13th FC R&B	2,212,408.00	2012-13
4	2092/22.7.15	13th FC R&B	2,322,592.00	2012-13
5	2092/22.7.15	13th FC R&B	150,668.00	2013-14
6	3560/22.7.15	13th FC R&B	5,059,000.00	2013-14
7	3560/22.7.15	13th FC R&B	2,714,385.00	2014-15
Total-			17,302,174.00	
1	2094/22.7.15	MV-TAX	1,219,009.00	2013-14
2	2094/22.7.15	MV-TAX	310,129.00	2014-15
3	2094/22.7.15	MV-TAX	246,281.00	2014-15
4	2094/22.7.15	MV-TAX	41,532.00	2012-13
Total-			1,816,951.00	
1	8030/5.5.15	Road Development	3,280,000.00	2013-14
2	8030/5.5.15	Road Development	891,111.00	2013-14
3	8030/5.5.15	Road Development	688,889.00	2013-14
4	8030/5.5.15	Road Development	386,296.00	2012-13
5	8030/5.5.15	Road Development	75,554.00	2012-13
Total-			5,321,850.00	
1	2090/22.7.15	CC Road	1,083,000.00	2012-13
2	2090/22.7.15	CC Road	291,000.00	2012-13
3	2090/22.7.15	CC Road	388,000.00	2012-13
4	2090/22.7.15	CC Road	485,587.00	2012-13
5	2090/22.7.15	CC Road	60,195.00	2012-13
6	2090/22.7.15	CC Road	1,094,614.00	2012-13
7	2090/22.7.15	CC Road	938,633.00	2013-14
8	2090/22.7.15	CC Road	426,703.00	2013-14
Total-			4,767,732.00	
1	2088/22.7.15	BRGF	61,783,000.00	2013-14
1	2768/29.9.15	MPLAD	3,139,177.00	2014-15
2	3401/30.10.15	MPLAD	1,563,906.00	2014-15
3	201/18.1.16	MPLAD	3,401,117.00	
Total-			8,104,200.00	
1	2314/3.8.15	DIF(13FC)	3,630,000.00	2014-15
1	1527/2.6.15	Harischandra	100,000.00	2014-15
2	2281/1.8.15	Harischandra	100,000.00	2014-15
3	2643/9.9.15	Harischandra	50,000.00	2015-16
Total-			250,000.00	
1	199/18.1.16	MLA LAD	757,239.00	2014-15

2	3574/18.11.15	MLA LAD	7,355,790.00	2013-14
Total-			8,113,029.00	
1	2094/22.7.15	MV-TAX	1,278,308.00	2014-15
2	396/30.1.16	WODC	5,000,000.00	2014-15
3	111/8.1.16	SJSRY	5,000.00	2012-13
4	111/8.1.16	NULM	6,555.00	2014-15
5	111/8.1.16	NULM	72,220.00	2014-15
6	111/8.1.16	SJSRY	26,400.00	2011-12
7	111/8.1.16	NULM	173,600.00	2014-15
8	111/8.1.16	NULM	360,000.00	2014-15
9	111/8.1.16	SJSRY	994,875.00	2014-15
Total-			1,638,650.00	
Grand Total-			222,353,713.00	

PARA 10.2 YEAR WISE BREAK-UP OFF OUTSTANDING UTILIZATION

The details of year wise break-up off outstanding utilization as on 31.3.2016 is furnished below.

YEAR	AMOUNT
Up to 2012-2013	237281335.00
2013-2014	99533520.00
2014-2015	172142203.00
2015-2016	164672652.50
TOTAL	493340046.50

It would be revealed from the above pendency of UC that maximum amounts, for which utilization certificates are due for submission are rolling since years together. No sincere steps have been taken by the local authority to clear up such pendency by regular submission of UC as per Rule-173 of OGFR Vol-I. In this connection it may be pointed out here that pendency of utilization certificates involves with the risk of losing fresh and further grants from the sanctioning authorities. Hence immediate action need be taken on most priority basis to clear up such pendency as far as possible to avoid above complication and compliance reported.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation of cash
No misappropriation was detected during the course of audit

PARA: 12 LOSS OF STOCK & STORE

12.1 - Stock and Stores
No loss of stock and stores has been found.

PARA: 13 AUDIT OF RECEIPTS

13.1 - D C B and assessment of taxes

PARA 13.1 .1 D C B

The details of outstanding D C B position as on 31.3.2016 is furnished below.

D C B FOR THE YEAR 2015 -16

Sl. No.	Name of the Taxes	Demand for the year			Collection			Balance			Remarks
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Balance	
(A) 1	2	3	4	5	6	7	8	9	10	11	12
1	Holding Tax	1630859.97	688966	2319828.97	106296.40	350000	456296.40	1524563.57	338969	1863529.57	
2	Latrine Tax	54652.35	0	54652.35	899.77	0	899.77	53752.58	0	53752.58	
3	Water Tax	2410248.65	546950.64	2957199.29	115578.59	212571	328149.59	2294670.06	334379.64	2629049.70	
4	Light Tax	2690553.77	537942.35	3228496.12	122173	204905	327078	2568380.77	333037.35	2901418.12	
	TOTAL	6786314.74	1773861.99	8560176.73	538045.76	767476	1112423.76	6441366.98	1006385.99	7447752.97	
(B)	Others										
1	Stall / rent	1055028	1701500	2756528	599340	1000594	1599934	455688	700906	1156594	
2	Lease of R.park	799790	0	799790	289744	0	289744	510046	0	510046	

3	Weekly market	44820	324200	369020	0	324200	324200	44820	0	44820	
4	Town hall	0	104200	104200	0	104200	104200	0	0	0	
5	Cess poll	0	605830	605830	0	605830	605830	0	0	0	
6	Tender paper	0	62120	62120	0	62120	62120	0	0	0	
7	U / S 290	0	1500	1500	0	1500	1500	0	0	0	
8	U / S 290	0	54510	54510	0	54510	54510	0	0	0	
	TOTAL	1899638	2853860	4753498	889084	2152954	3042038	1010554	700906	1711460	

PARA 13.1.2 YEAR WISE BREAK-UP OF D C B

The details of year wise break-up of outstanding D C B position as on 31.3.2016.

SI no	FOR THE YEAR	Holding Tax	Light Tax	Water Tax	Latrine Tax	Total
1	Up to 2001-02	315906.51	968419.74	995742.27	53752.58	2333820.10
2	2002-03	41831.08	20428.08	20428.62	-	104794.65
3	2003-04	18087.86	43018.61	15330.66	-	67437.13
4	2004-05	44571.31	57117.58	11796.99	-	113485.88
5	2005-06	89307.87	34792.58	14108.46	-	138208.91
6	2006-07	67348.65	77151.86	30730.78	-	175231.29
7	2007-08	34926.52	112734.15	82518.72	-	230179.39
8	2008-09	63167.20	90556.19	59320.25	-	213043.64
9	2009-10	4748.60	82364.70	73027.80	-	160141.10
10	2010-11	11178.62	112543.90	49420.98	--	173143.50
11	2011-12	37005.12	255754.79	239431.25	-	532191.16
12	2012-13	203638.26	280900.59	186861.40	-	671400.25
13	2013-14	317759.25	273067.52	257563.70	-	848390.47
14	2014-15	275086.72	159530.48	258388.18	-	693005.38
15	2015-16	338969.00	333037.35	334379.64	-	1006385.99
	TOTAL	1863532.57	2901418.12	2629049.70	53752.58	7447752.97

PARA 13.1.3 Non Assessment of Holding Tax on Railway land:

Vide Section 131 (2) (b) of the OM Act, 1950, the Municipality shall ...with reply within three holding tax an annual value of railway lands situated within the days. Municipalities which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to any buildings. As per Rule 518 of OM Rules, 1953, of the annual value of such land could not be completed within specified time, the Executive Officer may allow them according to the Market value and shall be entitled to collect the tax on the basis of such assessment.

Through this memo the present audit asked to the local authority about the following few lines:

1. Total Railway Land in the Bolangir Municipality.
2. Whether Tax is being levied on the said Railway land.
3. If no, whether any committee as per Rule 518 of OM Rules, 1953 has been formed or not. Steps taken in that regard.
4. Steps taken by the Executive Officer assessment of the annual value of railway land and collection of Tax in that regard.

On issue of audit objection memo the Eo replied that Noted for future guidance.

PARA 13.1.4 Non Assessment of Holding Tax on Agricultural land:

Section 131 (3) (a) of the O.M. Act, 1950 states that Holding Tax shall be levied on the lands situated within the Municipal area and used exclusively for agricultural purposes, as such proposition as it may fix on the annual value of such lands. Through the audit objection memo, the present audit asked to the local authority to furnish the details of holding tax collected from agricultural land within its jurisdiction. Besides if no tax is levied/collected from such agricultural lands, what steps the Executive Officer has taken in this regard to augment the Income of Bolangir Municipality, during his tenure, may please be provided before Audit.

PARA 13.1.5. Service of Demand Notice to Defaulters of Tax Dues

Vide section 161 of the Odisha Municipal Act. 1950, if the sum due on account of any tax is not paid within 61 days, the Executive Officer shall cause to be served the demand notices on the defaulter. It is to inform you that Tax becomes due on the first day of the quarter in respect of which it is payable.

Through this memo, the present audit demands the local authority to submit the details of such Demand Notices served & yet to be served, and the steps taken by the concerned E.O. in that regards as the duty to augment the Income of the Municipality squarely rests with the respective E.O. The local authority replied that the demand notices have not been served to the defaulters of the different tones on respective quarters. Once again requested to the local authority to act as per the guideline and compliance reported.

PARA 13.1.6 Non-Revision of Rate chart for assessment of Holding Tax

As per section 146 of Odisha Municipal Act-1950, new valuation and assessment list should be prepared once in every five (5) years. Further, holding tax is determined on the basis of annual value of the property calculated on the basis of the construction cost of the building a reasonable ground rent for the land on which the building is situated.

As per section 143 A of the Municipal Act. 1950, the Executive Officer of the ULB concerned, until the appointment of a valuation officer there if exercise the persons and performs the duties of the valuation officer in respect of that ULB.

On verification it is seen that the local authority failed to do the above instruction and the holding tax was assessed since 2002 and implemented on 03.03.2004. Than and there no assessment has been made either by govt. H & UD or by the municipal authority resulting heavy loss to the institution. It was asked through the audit objection memo the local authority to explained before audit why & who is responsible for non assessment and non revision of Holding Tax. But no reply was furnished.

Once again requested to the local authority to take immediate steps for assessment of taxes of the greater interest of the municipality compliance reported.

PARA 13.1.7 Time Barred for Recovery of Dues & Prosecution

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

Sec. 347 states that save as otherwise expressly provided in the Act., no person shall be tried for any offence against the provision of this Act, or of any rule, regulation or by law made under it unless a complaint is made by the police or the Executive Officer of a Municipality or by a person expressly authorized in this behalf by the Municipality or its Executive Officer, within three months of the commission of the offence.

On scrutiny, it is found from the year wise break up of outstanding taxes that the taxes of Rs. 74,47,752.00 is lying as outstanding balance as on 31.03.2016. Out of which a sum of Rs. 5,32,191.00 has become barred by limitation (Tax outstanding for more than five years i.e. for the year 2011-12) during the year 2015-16.

Besides details of Demand Notice U/S 161 or distress warrant U/S 162, 163 issued during the year 2015-16 along with cases covered by certificate proceedings, may be furnished before the present Audit, as soon as possible. If any demand Notice has been issued, the details of follow up action taken U/S 163, 164, 165, 166 and 169 of the OM Act., 1953, for realization of the arrears, may be furnished by the Local Authority, before the present audit. Further, the present audit also wants to know from the local authority whether the Executive Officer has expressly authorized anybody in this behalf, to undertake the prosecution aspect in relation to Sec. 346 of the O.M. Act., 1950.

It was asked through the audit objection memo to explain before the present audit as to why the above amount of Rs. 5,32,191.00 relating to time barred dues should not be treated as financial loss to the Municipal fund and be recovered from officials responsible for such loss, but the local authority replied that noted for future guidance. The above amount time barred dues of Rs 5,32,191.00 has been suggested for recovery by previous audit due to the time barred dues limitation period was taken for 4 th year. So the amount will not be surcharged. However, till the realisation of the same Rs 5,32,191.00 is kept under objection..

13.2 - 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 3 years 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 through objection memo. On scrutiny it was disclosed that there are 26 nos. of Telecom tower were running without renewal during 2015-16 .Due to the non renewal of licence in time the ULB sustaining a loss of Rs.247500.00 . Necessary steps may kindly be taken to recover the renewal of licence fees along with penalty from the said TT company and compliance reported. Till than Rs 247500.00 is kept under objection.On issue of audit objection memo the local authority reply noted.

The details list of Telecom company and calculation of Collection of licenses fees dues are furnished below.

SI No	land Owner	Location	DEMAND(RENEWAL FEES FOR THREE YEAR)	AMOUNT COLLECTED	OUTSTANDING AS ON 31.03.2016
1	Gopal Chandra Chopdar	Rugudipada	7,500.00	7,500.00	NIL
2	Rajendra Kumar Sahu	Hotel Rajmahal	7,500.00	7,500.00	NIL
3	Artatrana Guru	Barpalipara	7,500.00	7,500.00	NIL
4	Tribeni Dalei	Salepali	7,500.00	7,500.00	NIL
5	Binapani Mishra	Rameswar Nagar	7,500.00	7,500.00	NIL
6	Baidyanath Hota	Radharanipara	7,500.00	7,500.00	NIL
7	Goura Chandra Sai	Talpalipara	7,500.00	7,500.00	NIL
8	Bashanti Pradhan	Rugudipara	7,500.00	7,500.00	NIL
		total	60,000.00	60,000.00	NIL
WIRELESS TT					
INFO SERVICES LIMITED (VIOM)					
1	Pradeep Kumar Sahu	Gandhinagar	7,500.00	NIL	7500.00
2	Sinu Sunder Padhi	Near Railway Station	7,500.00	NIL	7,500.00
3	Smt. Anjali Sahu	Hotel Rajmahal	7,500.00	NIL	7,500.00
4	Ramesh Chandra Maharana	Chandrasekhar Nagar	7,500.00	NIL	7,500.00
5	Ramraj Singdeo	Oldpalace Balangir	7,500.00	NIL	7,500.00
6	Saroj Kumar	Shantipara		NIL	

		Mishra	7,500.00		7,500.00
7	Tahlu Sahu	Gandhinagar Para	7,500.00	NIL	7,500.00
		total	52,500.00		52,500.00
ATC INDIA					
TOWAR CORPORATION					
PVT.LTD.					
1	Brajabihari Sahu	Palaceline	7,500.00	7,500.00	NIL
2	Satyanarayan Sai	Talpalipara	7,500.00	7,500.00	NIL
3	Akshya Bhammer	Thikadarpara	7,500.00	7,500.00	NIL
		total	22,500.00	22,500.00	NIL
ESSAR					
TELECOM					
INFRASTRUCTURE					
PVT.LTD.					
1	Sarojini Badhei	Chandrasekhar nagar	7,500.00	7,500.00	NIL
2	Babulal Agrawal	Radharani para	7,500.00	7,500.00	NIL
3	Sudhir Chandra Panda	Rugudipara	7,500.00	7,500.00	NIL
4	Sudham Charan Dash	Palaceline	7,500.00	7,500.00	NIL
		total	30,000.00	30,000.00	NIL
ESSAR SPACE					
TELECOM LTD.					
1	Kanakalata Singdeo	Gandhinagarpara	7,500.00	7,500.00	NIL
2	Sakuntala Pradhan	Malpara	7,500.00	7,500.00	NIL
3	James Jayram Kar	Adarsapara	7,500.00	7,500.00	NIL
4	Jayalal Matari	Hotel Samrat	7,500.00	7,500.00	NIL
5	Suresh Chandra Sahu		7,500.00	7,500.00	NIL
6	Birendra Kumar Mishra	Sastrinagar, RTO Chowk	7,500.00	7,500.00	NIL
7	Banamali jena		7,500.00	7,500.00	NIL
		total	52,500.00	52,500.00	NIL
TRANSCED					
INFRASTRUCTURE					
PRIME INDIA					
1	Priyambada padhan	Malpada	7,500.00	NIL	7,500.00
2	Sudam Charan Dash	Palceline	7,500.00	NIL	7,500.00
		total	15,000.00		15,000.00

IDEA SELULAR					
1	Hara Prasad Sahu	Malpada	7,500.00	7,500.00	NIL
DISHNET					
WIRELESS LTD.					
AIRCEL					
1	Chinmayee Purohit	Udayanagar	7,500.00	NIL	7,500.00
2	Bimala Thakur	Tulsinagar	7,500.00	NIL	7,500.00
3	Debasis Naik	Kandhpali	7,500.00	NIL	7,500.00
4	Subash Ch. Panda	Salepali	7,500.00	NIL	7,500.00
5	Smt. Dolly Hota	Rajendrapara	7,500.00	NIL	7,500.00
6	Shyam Sundar Sahu	Gandhinagar	7,500.00	NIL	7,500.00
7	Ramesh Prasad Naik	Dunguripada	7,500.00	NIL	7,500.00
			52,500.00		52,500.00
RELENCIA					
INFRASTRUCTURE LTD.					
1	Laxmiram Sai	Chiminibhati	7,500.00	NIL	7,500.00
2	Hotel Tribeni		7,500.00	NIL	7,500.00
3	Hariha Hospital		7,500.00	NIL	7,500.00
4	Titilagarh road		7,500.00	NIL	7,500.00
			30,000.00		30,000.00
RELENCIA					
COMMUNICATION & TELECOM INFRASTRUCTURE LTD.					
1	Prabin Kumar Panda	Shantipada	7,500.00	NIL	7,500.00
2	Sashmita Sahu	Radharanipada	7,500.00	NIL	7,500.00
3	Parameswar Dash	Rugudipada	7,500.00	NIL	7,500.00
4	Arun Kumar Sahu	Kalamandal pada	7,500.00	NIL	7,500.00
		total	30,000.00		30,000.00
QUPPO					
TELECOM INFRASTRUCTURE LTD.					
1	Simantini Thakur	Palaceline	7,500.00	NIL	7,500.00

2	Baidyanath Hota	Radharanipada	7,500.00	NIL	7,500.00
3	Samaresh Chandra Panda	Rugudipara	7,500.00	NIL	7,500.00
4	Indramani Rout	Rajendrapad Coldstorage	7,500.00	NIL	7,500.00
		total	30,000.00		30,000.00
G.T.L					
INFRASTRUCTURE					
LTD.					
1	Sudam Chandra Patel	Bijakhaman	7,500.00	NIL	7,500.00
RELENC					
JIO INFOCOM					
PVT. LTD.					
1	Pramod Kumar Bag	Rugudipara	7,500.00	NIL	7,500.00
2	Smt. Dipa Mishra	Teligotepara	7,500.00	NIL	7,500.00
3	Sudam Charan Dash	Palaceline	7,500.00	NIL	7,500.00
4	Sri Parsuram Naik	Rugudipara	7,500.00	NIL	7,500.00
		Total	30000.00	NIL	30000.00
		G TOTAL	420000.00	172500.00	247500.00

13.3 -

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Details of voucher wanting, OMP 17		
<p>On scrutiny of the paid vouchers with reference to the accountant cash book, It is seen that a total sum of Rs.11986360.00 is found to have been made payment as given bellow. In support of the payment the detailed vouchers and acknowledgement could not made available to audit. Hence the same amount of Rs 11986360.00 is kept under objection till the paid vouchers produce before next audit.</p>		
Vr.No./dt.	Amount	Particular of the payment
39/29.04.15	6640.00	Payment to Tapi Suna towards Utkal Diwas.

51/07.05.12	10000.00	Payment to District Journalist Association
52/07.05.12	10000.00	Payment to District Journalist Association
108/25.05.15	36444	Repair of JCB.
114/25.05.15	1400000.00	Payment to Chandan Security, Cuttack.
128/06.06.15	28034.00	Expenditure for refreshment and misc. expenditure.
130/06.06.15	27250.00	Vehicle expenditure.
168/16.06.15	5460.00	Vehicle expenditure
192/29.06.15	134800.00	Biswal Engineering,BBSR, towards supply of mobile toilet.
214/29.06.15	353550.00	Cleaning of drain for Jundice.
216/29.06.15	9660.00	Purchase of Xerox paper.
262/10.07.15	35924.00	Repairing of Vehicle.
271/16.07.15	35151.00	Paid to Bhakta Bandhu Dash towards Swachha Bharat.
275/16.07.15	28000.00	Advertisement.
TOTAL	2120913.00	

Vr.No./dt.	Amount	Particular of the payment
277/16.07.15	840000.00	Payment to Chandan Security, Cuttack
280/16.07.15	41222.00	Payment to Tapi Suna,Amin.
281/16.07.15	11300.00	Repairing of JCB.
304/16.07.15	688000.00	Bhagabati Enterprisers towards purchase of electrical goods.
324/03.08.15	1400000.00	Payment to Chandan Security, Cuttack.
381/01.09.15	1835675.00	Purchase of sweeping machine.
431/09.09.15	1400000.00	Payment to Chandan Security, Cuttack
433/09.09.15	260565.00	Celebration of LSG Day.
459/29.09.15	43490.00	Miscellaneous expenditure.
649/14.12.15	8316.00	Advertisement.
656/17.12.15	5000.00	Advertisement.
659/17.12.15	4050.00	Advertisement.
660/17.12.15	3000.00	Advertisement.
663/17.12.15	1000.00	Advertisement.
669/17.12.15	1614760.00	Payment to Chandan Security, Cuttack
789/08.02.16	1614760.00	Payment to Chandan Security, Cuttack
853/26.02.15	250000.00	Payment to WESCO towards electric bill.
940/31.03.16	311544.00	Roman training pvt. Ltd.(NULM)
943/31.03.16	150000.00	Social mobilization Deo.(NULM)
944/31.03.16	10000.00	Social mobilization Deo.(NULM)
945/31.03.16	608765.00	Social mobilization Deo.(NULM)
958/31.03.16	24000.00	Purchase of battery.
TOTAL	9865447.00	
G.TOTAL	11986360.00	

On issue of audit objection memo the local authority replied that will be produced before next audit.

14.2 - Payment of Arrear claims to the staff,OMP 19

On checking of the paid vouchers with reference to the accountant cash book, a total sum of Rs.8110027.00 is found to have been made payment to the municipal staffs towards their arrear claims. In support of the payment the Original service book, the details of calculation sheet of payment and council resolution could not made available to audit for verification.Hence the above amount of Rs 8110027.00 is kept under objection till the same records produce before next audit.

Vr. No./date.	Amount	Particulars of payment
22/23.04.15	29182.00	5th pay Arrear 3rd installment
23/23.04.15	25997.00	...do...
24/23.04.15	26917.00	...do...
46/07.05.15	1599101.00	...do...
47/07.05.15	1137980.00	...do...
48/07.05.15	36095.00	...do...
49/07.05.15	30590.00	...do...
92/25.05.15	153649.00	...do...
93/25.05.15	24695.00	...do...
94/25.05.95	31014.00	...do...
95/25.05.15	35163.00	...do...
96/25.05.15	25737.00	...do...
97/25.05.15	24516.00	...do...
105/25.05.15	12538.00	...do...
106/25.05.16	8097.00	...do...
107/25.05.15	60672.00	...do...
446/22.09.15	730595.00	6th pay arrear 4th installment
447/23.09.15	911074.00	...do...
448/23.09.15	550536.00	...do...
449/23.09.15	48993.00	...do...
450/23.09.15	28754.00	...do...
451/23.09.15	59563.00	...do...
452/23.09.15	14592.00	...do...
497/15.10.15	701614.00	6th pay arrear 4th/final installment
498/15.10.15	892635.00	...do...
499/15.10.15	550516.00	...do...
500/15.10.15	59560.00	...do...
501/15.10.15	28753.00	...do...
502/15.10.15	14591.00	...do...
503/15.10.15	87985.00	...do...
523/31.10.15	168323.00	...do...
TOTAL:-	8110027.00	

On issue of audit objection memo the local authority replied that records available and will be produced before next audit.

14.3 - Irregular and inadmissible expenditure booked towards Cleaning of drain.OMP 20

On scrutiny of paid vouchers w r to accountant cash book ,it is seen that a sum of Rs.334800.00 is found to have been incurred expenditure by self vide voucher no.265/dt.14.07.15 towards cleaning charges of drain for the period from 16.06.15 to 13.07.15. In support of the payment, no voucher was made available to audit for checking and verification and the Municipality has also engaged outsourcing labour for sanitary work. Hence, in no case the amount of Rs.334800.00 is admissible paid for cleaning charges of drain. Which can not be admitted in audit and suggested for recovery from the persons responsible.

On issue of audit objection memo the local authority replied noted.The reply submitted by the local authority is not satisfactory.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh Kumar Behera,EX EO	EX- EO,Bolangir Municipality		167400.00
2	Sri Debaraj Meher,Accountant	Accountant	Bolangir Municipality	167400.00

14.4 - Non-deposit of professional Tax to the Government.OMP 20

During the years 2014-15 and 2015-16, a total sum of Rs.513550.00 is found to have been deducted from the salary bills of Municipal employees towards Professional Tax (PT) and is retained in the Municipal Account. As result of this Govt. sustained a loss to the tune of Rs.513550.00 which need be deposited to the Govt. in proper head and compliance reported to audit. The details of which are furnished below.

Year	P.T. to be deposited
2014-15	221400.00
2015-16	292150.00
Total:-	513550.00

Till the amount deposited in the Govt. and produce before next audit Rs 513550.00 is kept under objection.On issue of audit objection memo the local authority replied that will be produced.

14.5 - Irregular and inadmissible payment towards off-day allowance,OMP 21

On scrutiny of the paid vouchers with reference to accountant cash book for 2015-16, a total sum of Rs.132481.00 is found to have been made payment to the staffs towards off-day allowances for the year 2015-16. 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 benefited 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 was paid to all varieties of staff of staffs irrespective of their benefited duties throughout the year for which Rs.132481.00 was paid as detailed below, which contravention to the rules. Hence the payment of off-day allowance amounting to Rs.132481.00 cannot be admitted in audit and suggested for recovery from the persons concern failing which the amount will be recovered from Jayanta Kumar Parida Ex I/c EO and Debaraj Meher Accountant.

Vr.No./date	Amount
629(1,2)/04.12.15	106110.00
632(1,2)/04.12.15	7787.00

634/04.12.15	15672.00
679(3)/21.12.15	2912.00
Total:-	132481.00

On issue of audit objection memo the local authority replied noted.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Debaraj Meher, Accountant	Accountant		66240.00
2	Sri Jayanta Kumar Parida, Ex EO	ME	Bolangir Municipality	66241.00

14.6 - Irregular and wasteful expenditure towards payment for spreading of crusher dust.OMP 22

On scrutiny of the paid vouchers w r to accountant cash book for the year 2015-16, a total sum of Rs.341000.00 is found to have been incurred expenditure towards spreading of crusher dust, gravel and moorum in the Municipality areas without opening of work case records and recorded in MBs. which is highly illegal and irregular. The details of expenditure are as furnished below.

Vr.No./date	Amount Paid	Particulars of payment	Name of J.E.	To whom paid
211/29.06.15	89250.00	119trips of moorum @750.00/trip	Golak Bihari Sahoo	Kali Ch. Biswal
248/08.07.15	49200.00	41 trips crusher dust @1200.00/trip	Sanjaya Ku. Mohany	Kali Ch. Biswal
411/07.09.15	45600.00	38 trips crusher dust @1200.00/trip	Sanjaya Ku. Mohany	Kali Ch. Biswal
438/14.09.15	49200.00	41 trips crusher dust @1200.00/trip	Golak Bihari Sahoo	Kali Ch. Biswal
	48000.00	40 trips crusher dust @1200.00/trip	Golak Bihari Sahoo	Kali Ch. Biswal
	48000.00	40 trips crusher dust @1200.00/trip	Golak Bihari Sahoo	Kali Ch. Biswal
507/15.10.15	12000.00	10 trips crusher dust @1200.00/trip	Golak Bihari Sahoo	Monoj Ku. Naik.
TOTAL:-	341000.00			

The following irregularities were found during scrutiny of above paid vouchers.

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.

Inspite of the above lapses and irregularities an amount of Rs 341000.00 was incurred expenditure towards spreading of crusher dust, gravel

and moorum in the Municipality areas is not justified and can not admitted in audit and suggested for recovery from persons responsible.

On issue of audit objection memo the local authority replied that due to urgency and public demand this has been done.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Debaraj Meher, Accountant	Accountant		170525.00
2	Sri Santosh Kumar Behera, EX EO	EX- EO, Bolangir Municipality	Bolangir Municipality	140025.00
3	Sri Jayanta Kumar Parida, Ex EO	ME	Bolangir Municipality	30450.00

14.7 - Details Voucher, Council resolution, Quotation, Comparative statement and EPF deduction wanting for deposit of outsourcing labour engaged for sanitation work in the Municipality.OMP 23

On checking of the paid vouchers with reference to the accountant cash book for the year 2015-16, a total sum of Rs.18425829.00 is found to have been paid to the Chandan Security Service, Cuttack towards engagement of outsourcing labour engaged for different sanitation work (Sweeping, cleaning, clearing of drain, bush cutting, door to door collection, lifting of garbage, collection solid waste and dumping thereof at specific point) in the Municipality premises. On further scrutiny, it was found that in support of payment only cash memos are kept in the vouchers guard file for each month. The muster roll of the labour and number of other machinery engaged for the sanitation work are not found in the guard file. Hence, basing on which the authority made payment a lump - sum amount to the Chandan Security Service, Cuttack.

It was asked through the audit objection memo to the local authority to produce the detailed voucher, Council resolution, Quotation, Comparative statement and EPF deduction and deposit of outsourcing labour engaged for sanitation work in the Municipality for checking the authenticity of the payment. The local authority failed to produce the same before audit. The details of payment are as furnished below.

Vr. No./date.	Amount	Particulars of payment
26/23.04.15	1120000.00	Chandan security service, Cuttack towards engagement of outsourcing labour.
104/18.05.15	1120000.00	...do...
114/25.05.15	1400000.00	...do...
165/16.06.15	1120000.00	...do...
191/29.06.15	280000.00	...do...
260/10.07.15	1120000.00	...do...
297/16.07.15	840000.00	...do...
324/03.08.15	1400000.00	...do...
431/09.09.15	1400000.00	...do...
481/09.09.15	1400000.00	...do...
483/13.10.15	280000.00	...do...
544/04.11.15	1400000.00	...do...
669/17.12.15	1614760.00	...do...
731/04.01.16	1614760.00	...do...
778/04.02.16	701549.00	...do...
789/08.02.16	1614760.00	...do...
TOTAL:-	18425829.00	

Till the same document produce before next audit Rs 18425829.00 is kept under objection. On issue of audit objection memo the local authority replied noted.

14.8 - Non production of quotation, comparative statement .council resolution toward spurchase of electrical goods.OMP 25

On checking of the paid vouchers with reference to the accountant cash book for the year 2015-16, a total sum of Rs.37841885.00 is found to have been paid to the Bhagabati enterprisers, Kantabanji and Santosh electrical, Bolangir towards purchase of different electrical materials. In support of the payment, quotations from different firms, comparative statement thereof, council resolution and purchase file was not produced to audit for checking the authenticity of the payment. The details of the payment are furnished below.

Vr. No./date.	Amount	Particulars of payment
28/23.04.15	6880000.00	Payment to Bhagabati enterprisers towards purchase of electrical goods
114(6)/20.05.15	7815985.00	...do...
185/25.06.15	3632000.00	...do...
480/09.10.15	2802447.00	...do...
572/26.11.15	3602942.00	...do...
640/08.12.15	2255736.00	Payment to Santosh Electricals towards purchase of electrical goods
654/15.12.15	350000.00	...do...
700/28.12.15	2774946.00	...do...
798/10.02.15	1570382.00	...do...
949/31.03.16	1575000.00	Payment to Bhagabati enterprisers towards purchase of electrical goods
961/31.03.16	1720000.00	...do...
460/29.09.15	2862447.00	...do...
TOTAL:-	37841885.00	

Till the above mention document produce before next audit Rs 37841885.00 is kept under objection. On issue of audit objection memo the local authority replied noted & produce before next audit.

14.9 - Amount withdrawn from the Bank account but, expenditure not booked in the cash book. OMP 27

On checking of the drawls and deposits of different bank account with reference to the accountant cash book for the year 2015-16, it was ascertained that a total sum of Rs.79,43,226.00 was found to have been withdrawn from the bank account on different dated. But, in support of the withdrawal, no expenditures have been booked in the cash book and also no vouchers could be made available to audit for verification. Therefore special attention has been invited from the higher authority to look in to the matter.

The details of which are furnished below.

Sl. No.	Name of the bank and A/C No.	Cheque No	Date of encashment	Amount withdrawn
1	PNB A/C No. -22751	322120	07.12.15	40562.00
		322121	08.12.15	41465.00
		322122	8.12.15	41772.00
		322119	8.12.15	43128.00
		322123	11.12.15	30912.00

		32211	11.12.15	41136.00
		322145	23.3.16	42557.00
		322146	23.3.16	42557.00
2	ADB A/C No.5033(New-3911)	864420	31.3.16	428406.00
3	PNB A/C No. -4643	541075	5.8.15	57000.00
		541076	29.9.15	190000.00
4	AXIS Bank A/C No.97345	16727	4.5.15	84600.00
		16726	4.5.15	100800.00
5	UCO Bank A/C No.4975	092180	29.9.15	2862447.00
6	IDBI-A/C No.53075	80541	17.6.15	13508.00
		80567	7.12.15	84356.00
		80602	8.12.15	217711.00
		80601	8.12.15	74746.00
		80603	8.12.15	144585.00
		80605	8.12.15	146322.00
		80568	9.12.15	170421.00
		80600	10.12.15	106729.00
		80604	11.12.15	90122.00
		80569	11.12.15	150031.00
		80606	11.12.15	25380.00
		80574	29.12.15	723261.00
		80575	31.01.16	119057.00
6	UBI-A/C No.36266	512239	13.8.15	87430.00
		512240	3.11.15	39861.00
		837218/	18.3.16	84317.00
7	SBI A/C No.31501	-	8.6.15	720000.00
		492846	15.10.15	898047.00
	Total:-			7943226.00

On issue of audit objection the local authority the local authority replied that vouchers are available and will be produced before next audit.

The reply furnished by the local authority solves no purpose. Any amount withdrawn from the banks must be substantiated with relevant vouchers and must be booked as expenditure in cash book. But the local authority failed to produce the same and even furnish the reason of such lapses. Hence, the amount Rs .79,43,226/- is treated as loss to the municipal fund and cannot be admitted in audit..

The Executive officer and the accountant are held responsible because of the facts that the Executive officer who signed the cheque and being the Head of the Office failed to adhere to the statutory provisions and put the Municipality sustain the loss. Similarly, the Accountant being the checking authority has failed to ascertain the reconciliation statement , and regularise the cash book.

Sri Santosh Ku Behera,Ex-EO (From 01.05.2015 to 20.07.2015) Sri Jayanta Ku Parida,Ex-EO I/C (From 21.07.2015 to 31.03.2016) and Sri Debraj Meher, Accountant (From 01.04.2015 to 31.03.2016) are held responsible having not taken adequate steps to remain vigilant on above loss.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh ku. Behera,ex EO	Ex-EO	Now at EO Titlagarh Municipality.	459454.00
2	Sri Debaraj	Accountant	Bolangir Municipality	3971613.00

3	Meher,Accountant Sri Jayanta Kumar Parida,Ex EO	ME	Bolangir Municipality	3512159.00
---	---	----	-----------------------	------------

14.10 - Amount withdrawn from the P/L Account, but not taken to bank pass book,OMP 28

On verification a sum of Rs.5129000.00 is found to have been withdrawn from the P/L account (Treasury account) vide T.V. No.10 / dt.21.03.16. In which scheme account the said amount of Rs.5129000.00 was credited after being withdrawn from P/L account has not been verified.Hence the same amount of Rs 5129000.00 is kept under objection till the same may be shown to next audit for verification.

On issue of audit objection memo the local authority replied that the amount has been credited during Apr/16 but not verified by the audit.

14.11 - Non deposit of Govt. due VAT collected at the time of sale of Tender papers.,OMP 20

On checking of abstract register of receipt w.r. to accountant cash book for the year 2015-2016, it was seen that an amount of Rs. 62120.00 has been collected towards sale of tender papers including @ 5% of VAT . But the VAT amount of RS. 3106.00 @ of 5 % has not yet been deposited in proper head of account, which is highly illegal. As per Rule- 6 of OTC Vol- (I) amount collected towards revenue of the state should be remitted in to Govt. Treasury within 3 days from the date of receipt of the said amount.

On issue of audit objection memo to the local authority replied will be produced before next audit.

14.12 - Details vouchers wanting towards organizing of training programme.OMP 26

On checking of the paid vouchers w r to the accountant cash book for the year 2015-16, a total sum of Rs 679982.00 is found to have been paid to the venture skill India pvt Ltd,Bolangir towards organizing of training program on the following faculties.

Vr no /Date	Name of the faculty	No of trainees	Amount paid
946/31.3.16	Beauty par lour	24	97140
	”	20	80950
	Hand embroidery	31	125473
	”	31	125473
	total		429036
	Hand embroidery	31	125473
	”	31	125473
	total		250946
	G.Total		679982.00

It was asked through the audit objection memo to the local authority to produce the details vouchers,ion criteria for trainees ,but the local authority failed to produce the same before audit. On issue of audit objection memo the local authority replied that will be produced to next audit till than Rs 679982.00 is kept under objection.

PARA: 15 AUDIT ON WORKS

15.1 - IMPORTANT IRREGULARITIES

The following irregularities of important in nature are noticed on scrutiny of works account and case records which should be rectified immediately and compliance reported.

- 1.The register of works is not maintained properly by filling of all the columns. All payments details such as voucher No/Date, amount paid, No of work bill, status of project should be recorded to depict a clear picture of all development works executed. During discussion the HC-Cum-Accountant has been advised to record this information at the time of putting pass order in the bill which should be ensured forth with.
- 2- The letter of authority, by which the sanction is accorded to take up the work is not found in some of the case records so that the authenticity of works can not be known in audit. It is absolutely necessary to record this information in the first page of note sheet.
- 3 - During execution of works, proper supervision/monitoring is not being done for which all most all works can not be completed within the allowed time limit. No follow up action like issue of notices for delay in execution, imposition of penalty, forfeiture of EMD/SD etc is being done for half-done and left out works at the middle stage of execution.It is highly irregular and should be avoided strictly.
- 4 - It is noticed in majority cases that deviation is made widely from estimate provision not only in quantity but also items of works. Such deviation is not justified either by preparing revised estimate or by approved deviation statement. It happens due to non visit of JE/AE to the proposed site to know the actual need of the people and site conditions. So site inspection should be made in all cases prior to making estimate of the work.
- 5 - No photo copy of the site before execution and after completion of project is found in all majority of work case records. This must be kept to maintain the transparency in construction works. No bill should be paid without keeping photo copies of the work.
- 6- Display board is not provided in all cases at the work site to convey the people about sanction of fund, head of grant, year of sanction, cost of work etc under the present scenario of RTI Act.

The case study of some individual work case records is cited below as an example to clarify the above lapses.

15.2 - Excess payment in the way of showing excess volume of the work done.OMP 30

Name of the work:-Construction of C:C road at Nandininagar ,ward no.17

Estimate Cost:-Rs.500000.00; Head:- M.P. LAD

Vr.No./date:-509/19.10.15;M.B. No.:-161/P-128.

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

Name of the Executant:-Sudhinidhi Deep

Name of the M.E.:-Jayanta Ku. Parida.

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 executant in way of allowing excess volume of work done due to the calculation mistake in MB. The details of which are furnished below.

Item No.	Volume of work done calculated	Actual volume of work	Excess
Item No.4:Stone masonry	33.178cm	28.17cm	5.008cm
ItemNo.6:-C:C(1:1.5:3)	22.997cm	20.867cm	2.13cm

Excess payment in item No.4 = 5.008 cum. x @ Rs.2347.41/cum =Rs.11755.00

Excess payment in item No.6 = 2.13 cum. x @ Rs.5707.93/cum =Rs 12157.00

As such, a total sum of Rs.23912.00 (Rs.11755.00 + Rs.12157.00) paid in excess to the executant , which is not admitted in audit and suggested for recovery from person concern and compliance reported.

On issue of audit objection memo the local authority replied that action will be taken.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jayanta Kumar Parida,Ex EO	ME	Bolangir Municipality	11956.00
2	Sri Golak bihari Sahoo,JE	JE	Bolangir Municipality	5978.00
3	Sri Debaraj Meher,Accountant	Accountant	Bolangir Municipality	5978.00

15.3 - Excess payment in the way of showing excess volume of earth work .OMP 31

Name of the work:-Construction of C:C road from B.Mishra residence to Raja Samadhi, Barapalipada, ward no.-6

Estimate Cost:-Rs.500000.00; Head:- c:c Road

Vr.No ./date: 1.9.15, M.B. No.:-161/P-102-103.

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

Name of the Executants:- S.K. Bhoi.

Name of the M.E.:-Jayanta Ku. Parida.

On scrutiny of the above work case records with reference to the M.B, a sum of Rs. 6420.00 was found to have been paid in excess to the executant in way of allowing excess volume of earth work in MB. The details of which are furnished below.

Item No.	Volume of work
Item No.1: E/W	1 x 113 x (3.1+3.0) /2 x 0.15 = 51.70cum
	2 x 113 x 0.30 x 0.30 = 20.30 cum
	2 x 113 x 0.30 x 0.45 = 30.50 cum (Inadmissible)

It was noticed from the above item of work that the excess volume of 30.50 cum earth work for the guard wall is shown in the M.B. to have been executed which is inadmissible to audit. Hence, excess payment for 30.50 cum comes to the tune of Rs.6240.00 @ Rs.210.69/cum. is suggested for recovery from the person concern and compliance reported.

On issue of audit objection memo the local authority replied that action will be taken.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jayanta Kumar Parida,Ex EO	ME	Bolangir Municipality	3120.00
2	Sri Golak bihari Sahoo,JE	JE	Bolangir Municipality	1560.00
3	Sri Debaraj Meher,Accountant	Accountant	Bolangir Municipality	1560.00

15.4 - Excess payment in the way of allowing other contingency over and above the value of the work done.OMP 32

Name of the work:-Improvement of road at children ward

to press chowk in ward no.10

Estimate Cost:-Rs.1000000.00; Head:- TFC(R&B)

Vr.No./date:-402/ dt 07.09.15;M.B. No.:-168/P-(95-102)

Name of the J.E.:-Sanjaya ku. Mohanty.

Name of the Executant:-Ranjan ku. Meher

Name of the M.E.:-Jayanta Ku. Parida.

On scrutiny of the above work case records with reference to the M.B, it is noticed that excess payment has been made to the executant in the way of allowing other contingency over and above the value of the work bill. As it is a tendered work, only labour cess and cost for display board and photography should be allowed over and above the value of the work bill. The details of which are furnished below.

Particulars of payment	Amount paid	Amount allowed to pay	Excess
Value of the work bill	975644.00	975644.00	0.00
Addition for display board and photography	1000.00	1000.00	0.00
Addition for L.cess and other contingency	15131.00	9756.00	5375.00
Total:-	991775.00	986400.00	5375.00

Hence, addition of Rs.5375.00 towards other contingency over and above the value of the work bill is inadmissible to audit and is suggested for recovery from the person responsible and compliance reported.

On issue of audit objection memo the local authority replied that action will be taken.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jayanta Kumar Parida,Ex EO	ME	Bolangir Municipality	2687.00
2	Sri Sanjaya Kumar Mohanty,JE	JE	Bolangir Municipality	1344.00
3	Sri Debaraj Meher,Accountant	Accountant	Bolangir Municipality	1344.00

15.5 - Excess payment in the way of allowing excess volume of work.OMP 33

Name of the work:- Construction of C:C road from Ichhapada school

to Kapil Ghibela residence,Indiranagar,ward no.20.

Estimate Cost:-Rs.500000.00; Head:- TFC(R&B)

Vr.No./date:-289/16.07.15;M.B. No.:-166/P-(56-58)

Name of the J.E.:-Sanjaya ku. Mohanty.

Name of the Executant:-Dukhishyam Satpathy.

. Name of the M.E.:-Jayanta Ku. Parida.

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 recorded in the MB.

Item No.1 :-E/W

Road - 1 x 105.50 x 3.15 x 0.75 = 249.943 cum

Guard wall - 2 x 105.50 x 0.25 x 0.25 = 13.187 cum

Item No.2:- Sand filling

Road - 1 x 105.50 x 3.15 x 0.10 = 33.232 cum

Guard wall - 2 x 105.50 x 0.25 x 0.05 = 2.637 cum

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

Road - 1 x 105.50 x 3.65 x 0.10 = 38.50 cum

Guard wall - 2 x 105.50 x 0.25 x 0.125 = 6.593 cum

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

Road - 1 x 105.50 x 3.65 x 0.10 = 38.50 cum

It was noticed from the above item no.3 of the work that the measurement for the breadth of the road for c:c (1:4:8) has been enhanced to the width of 0 .50 (0.25+0.25) mtr and overlapped the guard wall on both side. Hence the execution of work for the guard wall is not required in the item no.3. The volume of work of 6.593 cum for guard wall is disallowed and inadmissible.

Hence excess payment = 6.593 cum x @ 3007.64/ cum = Rs. 19830.00

As such, a sum Rs. 19830.00 is suggested for recovery from the person concerned and compliance reported to audit. On issue of audit objection memo the local authority replied that action will be taken.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sanjaya Kumar Mohanty,JE	JE	Bolangir Municipality	4958.00
2	Sri Jayanta Kumar Parida,Ex EO	ME	Bolangir Municipality	4958.00
3	Sri Santosh Kumar Behera,EX EO	EX- EO,Bolangir Municipality	NOW TITILAGARH MUNICIPALITY	4957.00
4	Sri Debaraj Meher,Accountant	Accountant	Bolangir Municipality	4957.00

15.6 - Excess payment in the way of allowing other contingency over and above the value of the work done.OMP 34

Name of the work:- Construction of C:C road from Netei Behera residence to Bibeka Bhoi residence in ward no.11

Estimate Cost:-Rs.1000000.00; Head:- TFC(R&B)

Vr.No./date:-688/23.12.15;M.B. No.:-167/P-188

Name of the J.E.:-Sanjaya ku. Mohanty.

Name of the Executant:-Soroj Ku. Pujari.

Name of the M.E.: - Jayanta Ku. Parida.

On scrutiny of the above work case records with reference to the M.B, it is noticed that excess payment has been made to the executant in the way of allowing other contingency over and above the value of the work bill. As it is a tendered work, only labour cess and cost for display board and photography should be allowed over and above the value of the work bill. The details of which are furnished below.

Particulars of payment	Amount paid	Amount allowed to pay	Excess
Value of the work bill	977092.00	977092.00	0.00
Addition for display board and photography	1000.00	1000.00	0.00
Addition for L. cess and other contingency	15131.00	9770.00	5361.00
Total:-	993223.00	987862.00	5361.00

Hence, addition of Rs 5361.00 towards other contingency over and above the value of the work bill is inadmissible to audit and is suggested for recovery from the person responsible and compliance reported. On issue of audit objection memo the local authority replied that action will be taken.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jayanta Kumar Parida, Ex EO	ME	Bolangir Municipality	2681.00
2	Sri Debaraj Meher, Accountant	Accountant	Bolangir Municipality	1340.00
3	Sri Sanjaya Kumar Mohanty, JE	JE	Bolangir Municipality	1340.00

15.7 - Excess payment in the way of allowing excess volume of work by recording fictitious measurement in M.B .OMP 35

Name of the work:- Construction of C:C road from S.Mishra Gali to Barapalipada, ward no.-6

Estimate Cost:-Rs.500000.00; Head:- Special Grant c:c Road

Vr.No./date: / dt 1.9.15, M.B. No.: -161/P-97-98.

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

Name of the Executants:- S.K. Bhoi.

Name of the M.E.: - Jayanta Ku. Parida.

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 and recorded in MB.

Item No.1 :-E/W

Guard wall - $2 \times 114 \times 0.30 \times 0.30 = 20.52 \text{ cum}$

Road - $1 \times 114 \times (3.00+3.20+3.1)/3 \times 0.15 = 53.01 \text{ cum}$

Item No.2:- Sand filling

Guard wall - $2 \times 114 \times 0.30 \times 0.10 = 6.84$ cum

Road - $1 \times 114 \times (3.00+3.20+3.1)/3 \times 0.10 = 35.34$ cum

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

Guard wall - $2 \times 114 \times 0.30 \times 0.45 = 30.78$ cum

Road - $1 \times 114 \times (3.10+3.0+3.20)/3 \times 0.10 = 35.34$ cum

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

Road - $1 \times 114 \times (3.70+3.60+3.80)/3 \times 0.125 = 52.725$ cum

It was noticed from the above item no.4 of the work that the breadth of the road for c:c(1:2:4) has been enhanced to the width of 0.60(0.60+0.60) mtr on both side of the guard wall. So, the height of guard wall in the item no.3 must be 0.25 mtr instead of 0.45 mtr. Hence the volume of work done for the guard wall in item no.3 must be as follows.

Guard wall - $2 \times 114 \times 0.30 \times 0.25 = 17.10$ cum

Hence, excess volume of work done allowed for guard wall in item no.3 is 13.68 cum (30.78-17.10) cum. As such excess payment = 13.68 cum x Rs.2752.97/cum = Rs.37660.00, which can not be admitted in audit and suggested for recovery from the person responsible.

On issue of audit objection memo the local authority replied that action will be taken.

Responsible Person for this paragraph

S/no	Name	Designation	Address	Amount(In Rs.)
1	Sri Debaraj Meher, Accountant	Accountant	Bolangir Municipality	9415.00
2	Sri Jayanta Kumar Parida, Ex EO	ME	Bolangir Municipality	18830.00
3	Sri Golak bihari Sahoo, JE	JE	Bolangir Municipality	9415.00

15.8 - Excess payment in the way of allowing other contingency over and above the value of the work done. OMP 36

Name of the work:- Improvement of C:C road from Sudhapara Bhati to sonapur road, ward no. 10

Estimate Cost:-Rs.1000000.00; Head:- TFC(R&B)

Vr.No./date:-403/07.09.15; M.B. No.:-166/P-75-83.

Name of the J.E.:-Sanjaya ku. Mohanty.

Name of the Executant:-Soroj Ku. Pujari.

Name of the M.E.:-Jayanta Ku. Parida.

On scrutiny of the above work case records with reference to the M.B, it is noticed that excess payment has been made to the executant in the way of allowing other contingency over and above the value of the work bill. As it is a tendered work, only labour cess and cost for display board and photography should be allowed over and above the value of the work bill. The details of which are furnished below.

Particulars of payment	Amount paid	Amount allowed to pay	Excess
Value of the work bill	983048.00	983048.00	0.00
Addition for display board and photography	1000.00	1000.00	0.00

Addition for L.cess and other contingency	15131.00	9830.00	5301.00
Total:-	999179.00	993878.00	5301.00

Hence, addition of Rs 5301.00 towards other contingency over and above the value of the work bill is inadmissible to audit and is suggested for recovery. On issue of audit objection memo the local authority replied that action will be taken.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jayanta Kumar Parida,Ex EO	ME	Bolangir Municipality	2651.00
2	Sri Sanjaya Kumar Mohanty,JE	JE	Bolangir Municipality	1325.00
3	Sri Debaraj Meher,Accountant	Accountant	Bolangir Municipality	1325.00

15.9 - Excess payment due to non-deduction of compensation for delay in completion of work .OMP 37

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 stipulated time period as per the agreement. As it being tendered works, the works were to be completed within the stipulated time period. Neither the contractors have applied for extension of time for completion of the projects nor the E.O. has allowed the time for completion of the work. As per OPWD code 2.3.1 liquidated damage at the rate of 1.5% per month to be calculated per day of delay or subject to the maximum of 10% of the contract value of the project should be deducted from the work bill of the defaulting. Further it is seen that as per contract agreement in special condition No. 17 & 19 provision has been levied on the defaulting contractors may impose penalty @1/2 % per day of delay beyond the said date subject to maximum of 10% of the agreement value. In spite of the above term ,condition and delay completion of the work the local authority have failed to levy any penalty or liquidated damages from the contractors can not be admitted in audit and an amount of Rs 418677.00 calculated below has been suggested for recovery from the persons responsible and compliance reported

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:-Imp. Of road from ICCI bank to S.B Mishra, res in w.no.5. Name of JE :- Rosalisa Rout;Name of contactor-K.K Nag. Head:BRGF;E.C:-800000.00; M.B:172,P/49-53	815/25.02.16	06.08.13	2 months	30.12.15	713397.00	71339.00
2	Nameof the work:-Constn.of c:croad and drain from S.B Sahu res.to B.Mishra res. W.No-6 Name of JE :- Rosalisa Rout;Name of contactor-S. Bhoi.Head:BRGF;E.C:-800000; M.B:170,P/15-22	297/16.07.15	05.08.13	2 months	24.06.15	709470.00	70947.00
3	Nameof the work:-Imp. Of road drain from Ex. Engineer(R D)to	298/16.07.15	25.07.14	2 months	26.06.15	776500.00	77650.00

	Hatisalapada school W.No 3. Name of JE :- Rosalisa Rout;Name of contactor-SK Bhoi.Head:BRGF;E.C:-800000; M.B:170,P/32-37						
4	Nameof the work:-Imp.of road from Talipada school to L. Moharana res W.No-4. Name of JE :- Rosalisa Rout;Name of contactor-S.k Naik.Head:BRGF;E.C:-400000; M.B:172,P/18-23	693(4)/23.12.15	06.08.13	2 months	15.12.15	385986.00	38598.00
5	Nameof the work:-Const. of road from over bridge to L.Moharana res. W.No-10. Name of JE :- Rosalisa Rout;Name of contactor-K.K Nag.Head:BRGF;E.C:-400000; M.B-172,P/41-72	816/25.02.16	05.08.13	2 months	23.12.15	385870.00	38587.00
6	Nameof the work:-Imp. Of road from Indiranagar to BSNLW.No-. Name of JE :- Rosalisa Rout;Name of contactor-Khirod Nag.Head:BRGF;E.C:-1000000; M.B:169,P/151-121	693(4)/23.12.15	31.10.14	3 months	13.11.15	830582.00	83058.00
7	Nameof the work:-Imp. Of crematory ground W.No-20. Name of JE :- Rosalisa Rout;Name of contactor-.Head:BRGF;E.C:-5000 00; M.B:169,P/63-70	590/01.12.15	05.09.15	3 months	11.09.15	384331.00	38433.00
8	Nameof the work:-Imp.of guard wall,bandh adi and renovation of Beherapali Bandh W.No-9.. Name of JE :- Rout ;Name of contactor-.Head:BRGF;E.C:-4000 00;	302/16.03.15	05.08.13	2 months	03.07.15	386523.00	38652.00
	Total-						418677.00

On issue of audit objection memo the local authority replied that due to public demand & encroachment the said work has been delayed.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh ku. Behera,ex EO	Ex-EO	Now at EO Titlagarh Municipality.	46812.00
2	Smt Rosalisa Rout	BRGF, JE	Bolangir Municipality	104669.00
3	Sri Jayanta Kumar Parida,Ex EO	ME	Bolangir Municipality	162527.00
4	Sri Debaraj Meher,Accountant	Accountant	Bolangir Municipality	104669.00

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

16.1 -
No comments

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - SJSRY / NULM
<p>17.1. Introduction</p> <p>The Employment through Skills Training & Placement (EST & P) Component under NULM is designed to provide skills to the unskilled urban poor as well as to upgrade their existing skills. The program will provide for skill training of the urban poor to enable them setting up self-employment ventures and for salaried jobs in the private sector. The EST & P Programme intends to fill the gap between the demand and availability of local skills by providing skill training programs as required by the market.</p> <p>17.2 Aims & Objectives</p> <p>The broader objective of the Employment through Skills Training & Placement (EST & P) Program is: –</p> <p>(i) To provide an asset to the urban poor in the form of skills for sustainable livelihood.</p> <p>(ii) To increase the income of urban poor through structured, market-oriented certified Courses that can provide salaried employment and /or self-employment opportunities Which will eventually lead to better living standards and alleviation of urban poverty on a sustainable basis. Ensure inclusive growth with increased contribution of skilled urban poor to the National Economy.</p> <p>17.3. Skill Training Modules</p> <p>There are four types of Skill Training Modules provided in the scheme i e</p> <ol style="list-style-type: none"> 1. Skill Gap Analysis 2. Curriculum Designing 3. Soft Skills 4. Course Duration <p>3.1 Skill Gap Analysis</p> <p>In order to achieve the above objectives, the trainings should be provided as per the industry demand and as per the curriculum recognized nationally. The industry demand for skill can be assessed only through a comprehensive Skill Gap Analysis at city level. The Skill Gap Analysis (SGA) should provide a clear picture of the industry wise demand for trained manpower, nature of skills required, trades to be based for EST& P both for wage employment as well as for self-employment. The SGA should also state the nature and duration of the courses required for each trade. Such a study must have projections for a period of 5 years. The Skill Gap Analysis conducted by National Skill Development Corporation (NSDC) may be referred by the State Urban Livelihoods Mission (SULM).</p> <p>The NULM may take help of Sector Skill Councils of NSDC, Technical Universities, State Department of Labour and Employment, State Industries Department, Government sponsored Research Institutions, State Industries Association or any other competent agency to conduct the Skill Gap Analysis. The cost of conducting Skill Gap Analysis may be booked under the A&O Expenses of NULM.</p> <p>The Skill Gap Analysis should provide demand for employment in upcoming industries and also identify the scope for setting up of self-enterprises in local area. The trainings should be conducted for imparting skills with highest demand in local areas, however for candidates willing to migrate to other regions skill training courses not identified under skill gap analysis may also be conducted.</p> <p>3.2 Curriculum Designing</p> <p>The skill trades identified through the skill gap analysis should have a formal standard curriculum which is designed in accordance to the demand of the industry, need for assessment and certification requirements.</p>

The National Occupational Standards (NOS) have been developed by various Sector Skill Councils under NSDC. The NOS specify the standard of performance an individual must achieve for carrying out a function in the work place. The NOS are laid down by the employers through the Sector Skill Councils under NDSC. The NOS and identified Job Roles are in accordance to the standards prescribed under the National Vocational Education

Qualifications Framework (NVEQF) as mentioned in the National Skill Policy. The NULM may consider finalizing the curriculum based on the NOS and NVQEF requirements. The Ministry of Labor & Employment has designed curriculum for a list of Modular Employable Skill (MES) courses under the Skill Development Initiative Scheme. The curriculum as provided by MOL & E may be followed for the skill training courses. However, if MES courses do not have curriculum for any particular skill training then a formal curriculum may be approved by the state.

All the standard curriculum for any training course under EST&P should be designed in consultation with a competent technical agency such as Technical University / College,

Directorate of Technical Education, National Skill Development Corporation, Sector Skill Councils of NSDC, etc. Designing of curriculum should not be left on the Skill Training Provider alone. All the courses should be approved by the NULM in consultation with any of the above agencies so as to ensure standardization and job opportunities for trainee. The Training course modules should be in accordance to local industry demand and acceptable at state / national level. The course curriculum should be designed to ensure certification of industry standards.

3.3 Soft Skills

In addition to the basic skill training on specific skills, the training course modules should have the following modules integrated into the course curriculum: –

- a. Soft Skills – Basic Communication skills (in English and local language), Basic computer operations (for courses other than computer training), Professional Etiquettes, etc.
- b. Financial Literacy:– Orientation and awareness on savings, credit, subsidy, remittance, insurance and pensions.
- c. Other government schemes – the candidate may also be provided information regarding other government schemes (including other components of NULM) and entitlements for poverty alleviation. The ULB should facilitate access to such schemes and entitlements for the urban poor. The above inputs will also assist the candidate on a longer and sustainable basis.

3.4 Course Duration

It is preferred that the course duration for all the skill training programmers under EST & P would be minimum 3 months (approximately 400 hours of the technical training plus 30 hours for soft skills training) for the cost of Rs. 15,000/- (Rs. 18,000/- for North East and Special States) per candidate. However, depending on the trade and course module, SULM may define trainings with different duration. If the MES Curriculum is being followed, then the basic and advanced level skill training courses may be combined to provide 430 hours training.

5. Transition of community structures under SJSRY TO NULM:

Under the “Urban Community Development Network” (UCDN) component of SJSRY, the community structures like “Neighbourhood Groups” (NHGs), “Neighbourhood Committees” (NHCs) and “Community Development Societies” (CDS) have been formed. The SHGs/Thrift & Credit Societies were also allowed to be set up separately. The SHGs/Thrift & Credit Societies formed under SJSRY may continue to function; however, the NHGs will be encouraged to transform into SHGs and do thrift and credit activities. Similarly, NHCs and CDS can gradually migrate to community structures envisaged under NULM.

The Resource Organization engaged by the State/ULB will work with community structures formed under SJSRY to bring them in line with the three tiered structure of NULM. Also, the existing SHGs/Thrift & Credit Societies/NHGs formed under SJSRY will be given support for bank-linkages and training and capacity building etc. by the Resource Organization.

8.Fund position for 2015-2016

SL NO	FUND RECEIVED DURING 2015-16	FUND UTILIZED DURING 2015-16
SJSRY / NULM	0.00	5975485.00
TOTAL	0.00	5975485.00

9. MONITORING & EVALUATION

The SMMU at the State level and CMMU at the ULB level will closely monitor progress of activities / targets under this component, undertake reporting and evaluation. The SULM and the ULB/executing agencies shall report timely progress in formats prescribed by the Mission Directorate from time-to-time, indicating the cumulative achievement monthly and up to the end of the quarter, and key issues in implementation.

In addition, under NULM, a comprehensive and robust IT-enabled MIS will be established for tracking targets and achievements. States and ULBs will be required to submit their progress reports online and may also use this tool to monitor progress on the ground. In the spirit of proactive disclosure of information and ensuring transparency under NULM, key progress reports under SM&ID will also be made available on the public domain in a timely manner.

The above mentioned scheme is going on as per the guideline and instruction given by the Govt. of India.

PARA: 18 MISCELLANEOUS
18.1 - MISC

NO COMMENTS

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - Non-Deposit of Govt dues,OMP 15

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

It would be seen from the position, as furnished below in following table that a balance sum of Rs.63,59,307/- has been retained in the municipality chest towards collection amount previous year and current year in respect of different Govt. revenue without remitting the same into Govt. Treasury as on 31.3.2016 . The details of such revenue are furnished above.

PARTICULARS	Royalty	VAT	C E S S	P T	I T	TOTAL
O B A S O N 1.4.2015	1466578	968450	795720	221400	405584	3857732
Deducted during 15-16	2280429	3140713	723867	292150	895995	7333154
Total	3747007	4109163	1519587	513550	1301579	11190886
Deposited during 15-16	1645316	3297568	645848	0	873632	4831579
Outstanding as on 31.3.2016	3732476	811595	873739	513550	427947	6359307

Due to non-remittance of above balance Govt dues the very purpose of collection of revenue of the Govt. is being defeated, and the ways and means of the State as well as Central Govt. exchequer are being affected . Retention of Govt. dues without sufficient cause is considered highly irregular. Hence such practice should be abandoned henceforth.

However, immediate steps may be taken to remit the above balance of Rs.63,59,307/- into Govt. treasury on proper heads of account and compliance be reported to audit. Till than Rs 63,59,307.00 is kept under objection.On issue of audit objection memo the local authority reply noted.

19.2 - Loan Positon.

An abstract position of the loan for the year 2015-16 is furnished here under as per the previous Audit Report .

SL NO	Particulars	Amount
1	O B as on 1.4.2016	9687383.00
2	Loan received during 2015-16	0.0
3	Total	9687383.00
4	Loan recovered during 2015-16	0.0
5	Loan outstanding as on 31.3.16	9687383.00

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 - SD /EMD

The details SD / EMD deducted and refunded to the contractors has been worked out basing on the financial statement of the municipality during the year 2015-2016 is furnished below.

SL NO	Particulars	Amount
1	O B as on 1.4.2016 (Not furnished in last A/R)	
2	Amount deducted during 2015-16	2688077.00
3	Total	
4	Amount refunded during 2015-16	344475.00
5	Balance as on 31.3.16	

19.4 - C P F

The details C P F deducted and deposited has been worked out basing on the financial statement of the municipality during the year 2015-2016 is furnished below.

SL NO	Particulars	Amount
1	O B as on 1.4.2016	0.00
2	Amount deducted during 2015-16	1530905.00
3	Total	1530905.00
4	Amount deposited during 2015-16	1247900.00
5	Balance as on 31.3.16	283005.00

An amount of Rs 283005.00 towards CPF contribution of employees may be deposited in concerned head of account and compliance reported.

PARA: 20 RESULT OF AUDIT

20.1 - RESULT OF AUDIT

As a result of this audit a total sum of Rs 16,67,38,462.21 is kept under objection including Rs 95,92,863/- is suggested for recovery. The details are incorporated in the Audit Report.

20.2 - GENERAL REMARKS

The maintenance of books of accounts, records and registers of the Bolangir Municipality is not satisfactory. Several important records & registers such as advance ledger, outstanding ledger of advances, register on utilization of grants, abstract register of receipt & payment and Asset Register etc. have not been maintained. Hence much and more efforts should be taken by the local authority to improve maintenance of account, records and registers of the Municipality.

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 :

- v Ensure that bank reconciliation statement be worked out after end of every financial year to maintain accounts with a great deal of accuracy.
- v Ensure prompt and effective action for recoupment of outstanding advance to avoid temporary misappropriation of Govt money.
- v Ensure preparation of annual budget keeping in view the actual requirement of funds for the developmental projects.
- v Ensure that grants be spent and UC be submitted in due time.
- v Ensure that funds shall not be diverted from one scheme to another.
- v Ensure financial discipline and strengthen the monitoring mechanism.
- v Ensure that as per scheme guidelines, the assets created out of GOI grants shall be duly entered into the asset-register showing the details of the source of fund, date of commencement and completion of works and handing over of the assets,etc.
- v Ensure that Govt dues be remitted to proper quarter within three day of its receipt or realiation to maintain fiscal balance and fiscal space available for appropriate spending to accelerate growth and development.
- v 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.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for	Amount kept on objection(In Rs:)	Amount Surchargeable(I	Amount Embezzlement(I	Amount Othercases(In	Remarks
-------	-----------------------	----------------------	----------------------------------	------------------------	-----------------------	----------------------	---------

		recovery(In Rs:)		n Rs:)	n Rs:)	Rs:)	
1	5.1	0.00	22266583.21	0.00	0.00	0.00	
2	8.1	319000.00	319000.00	319000.00	0.00	0.00	
3	9.1	0.00	45050279.00	0.00	0.00	0.00	
4	13.1	0.00	532191.00	0.00	0.00	0.00	
5	13.2	0.00	247500.00	0.00	0.00	0.00	
6	14.1	0.00	11986360.00	0.00	0.00	0.00	
7	14.2	0.00	8110027.00	0.00	0.00	0.00	
8	14.3	334800.00	334800.00	334800.00	0.00	0.00	
9	14.4	0.00	513550.00	0.00	0.00	0.00	
10	14.5	132481.00	132481.00	132481.00	0.00	0.00	
11	14.6	341000.00	341000.00	341000.00	0.00	0.00	
12	14.7	0.00	18425829.00	0.00	0.00	0.00	
13	14.8	0.00	37841885.00	0.00	0.00	0.00	
14	14.9	7943226.00	7943226.00	7943226.00	0.00	0.00	
15	14.10	0.00	5129000.00	0.00	0.00	0.00	
16	14.11	0.00	3106.00	0.00	0.00	0.00	
17	14.12	0.00	679982.00	0.00	0.00	0.00	
18	15.2	23912.00	23912.00	23912.00	0.00	0.00	
19	15.3	6240.00	6240.00	6240.00	0.00	0.00	
20	15.4	5375.00	5375.00	5375.00	0.00	0.00	
21	15.5	19830.00	19830.00	19830.00	0.00	0.00	
22	15.6	5361.00	5361.00	5361.00	0.00	0.00	
23	15.7	37660.00	37660.00	37660.00	0.00	0.00	
24	15.8	5301.00	5301.00	5301.00	0.00	0.00	
25	15.9	418677.00	418677.00	418677.00	0.00	0.00	
26	19.1	0.00	6359307.00	0.00	0.00	0.00	
Total		9592863.00	166738462.21	9592863.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Bolangir Municipality for the financial year 2015-2016 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
Total					