

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 317168/AR/2017-2018-BOLANGIR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bolangir Municipality
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	1. SRI JAYANTA PARIDA,EXECUTIVE OFFICER FROM 01.04.2016 TO 31.03.2017 2. SRI SACHIDANDA SATHPHY ,EXECUTIVE OFFICER FROM 11.07.2016 TO 31.03.2017
	Name of the Local Authority at the time of Audit :	1. SRI SACHINANDA SATHPHY FROM 01.08.2017 TO 16.8.2017 2. SRI NABIN PATEL , OAS SB FROM 17.08.2017 TO 9.11.2017
4	Duration of Audit :	01-08-2017 To 09-11-2017 (Mandays Consumed :- 51.5)
5	Name of the Auditors :	DILLIP KUMAR BAGH - Lead Auditor(01-08-2017 to 09-11-2017) PRITHIRAJ MEHER - Auditor(01-08-2017 to 09-11-2017)
6	Name of the Reviewing Officer :	DILLIP KUMAR CHHATRIA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	21-05-2018
8	Entry Conference Date :	31-07-2017
9	Exit Conference Date :	25-04-2018
10	Name of the District Audit Officer :	DILLIP KUMAR CHHATRIA
11	Date of approval of report by District Audit Officer :	28-05-2018

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Road side market receipt books	01.08.2017	241 Nos.	241 Nos.	Stock register page 184	NIL
2	Rajendra Park ticket receipt books RS 2.00	01.08.2017	272 Nos.	272 Nos.	stock register page 126	NIL
3	PA cash book	01.08.2017	RS 6600.00	RS 6600.00	cash book page No. 36	NIL
4	Holding tax receipt books	01.08.2017	99 No.s	99 No.s	stock register page 220	NIL
5	vegetable market receipt books RS 5.00	01.08.2017	154 No.s	154 No.s	stock register page 62	NIL
6	ServicePostage Stamps	01.08.2017	3651.00	3651.00	stock register page 35	NIL
7	Miscellaneous Receipt Books	01.08.2017	74 NO.s	74 NO.s	stock register page 30	NIL
8	Measurement Books	01.08.2017	14 No.s	14 No.s	Stock register page 11	NIL
9	Cash in hand	01.08.2017	29229.5	29229.53	Subsidiary cash book page 93	NIL

Comments

The physical Verification of cash and other items were conducted on dated 01.08.2017 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	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Contract Certificate	Rule 343	Form W-IV
6	Contract Agreement Form	Rule 341	Form W-III
7	Nominal Muster Roll (NMR)	Rule 340	Form W-II
8	Tax collector's Ledger	Rule 198	Form M
9	Stock account of Receipt Forms	Rule 196	Form L
10	Tax collector's daily collection register	Rule 192	Form K
11	Tax Receipt Form	Rule 188	Form I
12	Demand and Collection Register	Rule 178	Form B
13	Stamp Account	Rule 172	Form No. XLIV
14	Stock Register of Stationery	Rule 172	Form No. XLIV
15	Daily Collection Register	Rule 171	Form No. XL
16	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
17	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
18	Miscellaneous Receipts	Rule 157	Form No. XXXIV
19	Cash Book of the municipality	Rule 125	Form No. XIV
20	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
21	Permanent Advance Account	Rule 108	Form No. XII
22	Periodical Increment Certificate	Rule 99	Form No. XI
23	Absentee Statement	Rule 97	Form No. X
24	Salary Bills	Rule 97	Form No. IX
25	Order Book	Rule 96	Form No. VIII
26	Cashier's Cash Book	Rule 81	Form No. V
27	Subsidiary Cash Book	Rule 128 A	Form No. V-A
28	Challan	Rule 87	Form No. VI
29	Register of Bills	Rule 96	Form No. VII
30	Schedule for the Budget Estimate	Rule 77	Form No. III
31	Abstract of the Budget Estimate	Rule 74	Form No. I-A
32	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Register of Distrainted property & sales	Rule 204	Form S
3	Warrant register	Rule 202	Form R
4	Form of inventory & Notice	Rule 203	Form Q
5	Distraint Warrant Register	Rule 202	Form P
6	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
7	Progress statement of collection of taxes	Rule 200	Form N
8	Register of writes off of demands	Rule 190	Form J
9	Arrear Demand Register	Rule 187	Form H
10	Mutation Register	Rule 184	Form G
11	Register of Petitions	Rule 183	Form F
12	Form of appeal petition	Rule 183	Form E
13	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
14	Assessment List	Rule 177	Form A
15	Register of Grants	Rule 80	Form No. XLII
16	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII

17	Stock account of License Number Plates	Rule 155	Form No. XXXII
18	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
19	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
20	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
21	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
22	Loan Register	Rule 149	Form No. XXVII
23	Register of Investments	Rule 148	Form No. XXVI
24	Establishment Audit Register	Rule 146	Form No. XXV
25	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
26	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
27	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
28	Register of outstanding deposits	Rule 143	Form No. XXI
29	Deposit Ledger	Rule 142	Form No. XX
30	Register of Outstanding Advances	Rule 140	Form No. XIX
31	Advance Ledger	Rule 136	Form No. XVIII
32	Register of adjustments	Rule 132	Form No. XVII
33	Abstract Register of Expenditure	Rule 129	Form No. XVI
34	Abstract Register of Receipts	Rule 129	Form No. XV
35	Subsidiary account of special taxes	Rule 79	Form No.-IV

C : List of Records/Registers not Maintained

Sno	List Records/Register	Rules	Form No
1	Arrear List	Rule 170	Form No. XXXIX
2	Register of Interest Bearing Securities	Rule 147	Form No. XLI
3	Ledger of Lessees	Rule 170	Form No. XXXVIII
4	Register of Lands	Rule 160	Form No. XXXV
5	Jamabandi Register	Rule 170	Form No. XXXVII

D : List of Records/Registers not Required

Sno	List Records/Register	Rules	Form No
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Comments

3.1 Non-maintenance of prescribed documents, Registers etc for the year 2016-17

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 in to 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) DCB register of taxes and fees
- iv) Assets Register
- v) Surcharge Register & Audit Check register

A part 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 364 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) Annual accounts of receipts & expenditure as required under rule 144 & 145 of OM rule has not been maintained

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

3.2 NON MAINTENANCE OF DOUBLE ENTRY ACCRUAL BASED ACCOUNTING SYSTEM (DEABAS) AS PER ODISHA MUNICIPAL ACCOUNTS RULES - 2012

As per direction of GOVT. of Odisha H and UD deptt. issued vide letter number -24970/HUD dated 07.08.2013 Double entry based accounting system (DEABAS) have not been maintained in this municipality . As such the audit for the accounting year 2016-17 was conducted on manual cash books . Due to non maintenance of DEABAS , the very purpose of the above direction of GOVT have been defeated .

Hence the Executive officer is impressed upon to ensure early maintenance of above accounting system prescribed by the GOVT of Odisha and produce before next Audit.

PARA: 4 FINANCIAL POSITION

Bolangir Municipality - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	All cash books	01-04-2016	2487997 48.00	39323574 7.01	64203549 5.01	25488782 8.00	31-03-2017	3871476 67.01	31-03-2017	3829146 84.51	4232982.50	difference of RS 4232982.11 has been explained in A.R.No. 26/2010-11
	GRAND TOTAL		2487997 48.00	39323574 7.01	64203549 5.01	25488782 8.00		3871476 67.01		3829146 84.51	4232982.50	

Comments

The details of cash book wise closing balance as on 31.03.2017 is given below

i) Accountant cash book - Rs 382912298.51

ii) PA cash book - Rs 2386.00

Total - Rs 382914684.51

4.1 Non- Maintenance of Annual Accounts:

The annual accounts of receipt and expenditure as required under rule - 144&145 of OM rules was not maintained for the year 2016-17. The maintenance of the same need be ensured henceforth and compliance be reported to audit .

4.2 Sinking Fund:-

As per section - 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 Municipality to clear the liability . But no such fund has been created by the municipality during the year under Audit. Hence the local authority each impressed upon to do the needful .

4.3.Non-adoption of flexi Account

During the period undewr audit a total sum of Rs.7,24,99,348.00 as details below have been kept in Saving bank account deposited as on 31.1.2017 towards unutilised funds of Centrally sponsored Scheme implemented in this Municipality

Sl.No.	Name of Scheme	Name of the Bank	A/C No	Closing Balance
				as on 31.3.17
1	BRGF	Axis Bank,Balangir	912,010,002,988,422	6059541.00
2	BRGF	SBI,Balangir	30338231501	4360206.00

3	IHSDP	Axis Bank,Balangir	912010003251044	1735.00
4	IHSDP	Bank of Baroda	990	3280.50
5	IHSDP	PNB,Balangir	7783	460052.99
6	SJSRY/NULM	PNB,Balangir	4643	993485.57
7	SJSRY/NULM	Bank of India	424	181207.00
8	SJSRY/NULM	Bank of Baroda	30980100000626	20011.00
9	SJSRY/NUKM	Indian Overseas Bank,Balangir	194401000000615	101869.00
10	TFC	IDBI,Balangir	747104000053075	1239079.00
11	TFC	U.Co,Bank,Balangir	7270110004975	59078881.15
12		Total		72499348.21

The above amounts are kept in the above Nationalised banks in shape of Saving Bank Accounts.instead of keeping them in flexi accounts. In this context it may be pointed out that Finance Deptt.Govt.of Odisha has instructed vide letter No.35425/F/ dt.1`2.10.2017 to keep the funds of Centrally sponsored Scheme instead of keeping them in flexi accounts. .so that higher interest accural from such funds can be achieved to expand the coverage of the Scheme without affecting flow for Scheme.Hence the local authority is explain about the nonadoption of flexi accounts . on issue of audit objection memo NO.5 dated 13.10.2017 page 9 &10, the local authority replied that noted for future guidance .

4.4 Operation of multiple bank accounts for individual Scheme

The Government at the time of sanctioning of funds/grants to the U>L>Bs. Under different Scheme issued instructions to open one account for one Scheme.On Scrutiny of Accountant Cash Book w.e.f to different bank pass books it was found that 16 multiple accounts were opened for 6 different Schemes during the year 2018-17.The details are given below

Sl.No	A/C No	Branch	C.B.as on 31.3.2017	Scheme
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1	479800100004643	PNB,Balangir	993,485.57	SJSRY/NULM
2	424	Bank of India,Bgr	181,207.00	SJSRY/NULM
3	30980100000626	Bank of Baroda,Bgr	20,011.00	SJSRY/NULM
4	194401000000615	Indian Obversees Bank,Balangir	101,869.00	SJSRY/NULM
5	9120100002988422	Axis Bank Balangir	6,069,541.00	BRGF
6	30338231501	SBI Balangir	4,360,206.00	BRGF
7	20620805412	Allahabad Bank, Balangir	8,394.00	NOAP
8	91201002947345	Axis Bank Balangir	34,953,106.50	NOAP
9	11341811840	SBI Balangir	19,833.16	NOAP
10	74104000001281	IDBI Balangir	4,209,934.00	WODC
11	4798000100022730	PNB,Balangir	2,145,336.99	WODC
12	910010003251044	Axis Bank Balangir	1,735.00	IHSDP
13	479800100007783	PNB,Balangir	460,052.99	IHSDP
14	30980100000990	Bank of Baroda,Bgr	3,280.50	IHSDP
15	747104000055295	IDBI Balangir	7,812,561.36	GENERAL
16	11341801682	SBI Balangir	953,639.00	GENERAL
		Total	6,22,94,193.07	

Since opening of multiple accounts for a single scheme is against the provision/direction of the Government funds management of a scheme should be regularised by keeping of the funds in one account and closing the rest of the accounts by transferring the fund so that funds position of a scheme can easily be ascertained of smooth management of scheme fund.

Hence the Local authority is requested to explain about the non adoption of single account for single scheme. On issue objection memo No.5 dated 13.10.2017 page 9 & 10 the local authority replied that noted for future guidance . Hence till operation of single account for single scheme a total sum of Rs 62294193.07 is kept under objection.

The details of receipts are furnished below(Statement-B)				
Sl No	Head of receipts	Receipt during the year 2015-16	Receipt during the year 2016-17	Remarks
I.	Rate of Taxes			
1	Holding Tax	4,56,296.40	11,41,414.65	
2	Lighting Tax	3,27,078.00	8,55,310.80	
3	Water Tax	3,28,149.59	7,89,813.01	
4	Latrin Tax	899.77	1,726.55	
	Total-	11,12,423.76	27,88,265.01	
II.	Licenses & other fees			
1	Cost of Tender Paper	62,120.00	12,05,380.00	
2	Licenses fees U/S 290	1,500.00	15,500.00	
3	Road Cutting Fees	11,700.00		
4	Licenses & other fees(Mobile Tower	6,63,750.00	13,82,796.00	
5	Building Plan approval	19,40,261.00	36,68,273.00	
6	Road side market	-	-	
	Total-	26,79,331.00	62,71,949.00	
III.	Receipt under Spl. Act			
1	Compensation towards acquisition of land by Railway	11,62,517.00		
IV.	Reevenue derived Municipal Properties			
1	Temporary Shop Licenses	3,14,465.00		
2	Market Stall licenses fees S.D	3,24,200.00	6,05,575.00	
3	Stall rent / House rent	15,99,834.00	49,32,196.00	
4	Cesspool	6,05,830.00	4,17,819.00	
5	Roadside collection	54,510.00	1,02,570.00	
6	Collection from Rajendra Park	2,89,744.00	4,24,054.00	
7	Townhall	1,04,200.00	4,94,000.00	
8	Water Tanker	-	2,61,100.00	
9	Market Collection	-	2,97,633.00	
	Total-	32,92,783.00	75,34,947.00	
V.	Grant Contribution			
1	CPF	-	-	
2	Octroi Compensation Grant	645,65,000.00	738,89,000.00	
3	SJSRY(NULM)	-	40,45,200.00	
4	WODC Grant	6,00,000.00	45,00,000.00	
5	TFC Grants(General)	190,72,000.00	381,28,000.00	
6	MLA LAD Grants	-	-	
7	MPLAD Grant	147,01,723.00	17,00,000.00	
8	Road Maintance Grant(Normal)	-	-	
9	Road Maintance Grant(Hard)	-	-	
10	Road Development Grant	49,09,000.00	-	
11	IHSDP	-	-	
12	BRGF Grant	221,83,000.00	-	

13	Ententment Grant	-		
14	TFC Grants(R & B)	53,26,000.00	53,26,000.00	
15	TFC Grants(S.W.Management)	-	37,21,000.00	
16	Census/SECC	-		
17	Special CC Road Grants	-		
18	Pension Grants	453,95,000.00	989,97,000.00	
19	Devolution Funds Grant	345,34,000.00	271,38,000.00	
20	C.C Road	-		
21	NRB Grant.(TFC)	-	4,74,000.00	
22	Special CC Road Grants	-		
23	Motor Vehicle Grants	-		
24	AIDS (Leporsy)	-		
25	NFBS	-		
26	OAP/ODP/NOAP/NFBS	330,66,800.00	277,37,200.00	
27	Mobile Tower	17,25,000.00	-	
28	Kalyan Mandap	-		
29	M.V. Tax	65,70,000.00	72,55,000.00	
30	Incentive Grants	-	-	
31	Special Problem Funds	-	-	
32	Performance Based incentive Grants	19,22,000.00	376,54,000.00	
33	Local Festival	-		
34	Development of park Greenary	-		
35	City development plan	-		
36	Salary of BRGF Accountant	-		
37	Special Dev Scheem	-		
38	Election	9,600.00	-	
39	Govt.Grant(Tusura NAC)	4,09,000.00		
40	Panting of Koshal Kalamandal	-		
41	Satch Bharat	155,66,968.00	-	
42	Metering Water Supply	20,00,000.00	-	
43	Creation of Caital Asst.	26,62,500.00	28,35,000.00	
44	Basis Service	2,75,000.00	-	
45	Honorarium/TA of elected representative	78,000.00	11,000.00	
46	Other Scheme(Purchase of Street Light)	36,30,000.00	-	
47	Grant for expose visit	21,540.00	-	
48	Other Harischandra Yojana	4,50,000.00	7,00,000.00	
49	NFSA	1,02,650.00	1,04,200.00	
50	Other Grants	5,00,000.00	-	
51	Ministadium	-	20,00,000.00	
52	Protection and Conservation of Waterbody	-	10,00,000.00	
	Total-	2802,74,781.00	337214600.00	
VI.	Miscellaneous			
1	Royalty	22,80,429.00	11,38,434.00	
2	Cost of EGB	3,56,694.00	1,74,299.00	
3	Misc. Receipts	-	4,72,698.00	
4	Ambulance	89,514.00	62,396.00	
5	Bank Interest	4,97,014.00	3502597.00	
6	A/C transefer	-		
7	Birth/Death Form	72,579.00	68,340.00	
8	RTI	232.00	72.00	
9	5th pay arrear bill amount	-		
10	Govt Grant of Tusura NAC	-		16054625.00
11	Renuwal of Tower	-		
12	Less bid	-		
13	Refund of undisburshed OAP/ODP	-		
14	Contingency for national food security Act-2013	-		

15	HRA	28,024.00	41,370.00	
16	CPF/EPF	15,30,905.00	24,06,454.00	
17	PC	10,18,554.00	8,46,813.00	
18	LIC	30,94,135.00	28,79,847.00	
19	Loan	-	-	
20	PT	2,92,150.00	2,91,100.00	
21	Miscellaneous	1,06,891.74		
22	Refund of excess drawal of salary	1,75,036.00		
	Total-	95,42,157.74	27939045.00	
VII.	Extra Ordinary Debt			
1	SD/EMD	26,88,077.00	27,97,967.00	
2	Sales Tax (VAT)	31,40,713.00	25,42,748.00	
3	Income Tax	8,95,995.00	9,31,013.00	
4	Advance Adjusted	20,00,500.00		2941952.00
5	House Rent (APS)	1,21,000.00		
6	Cost of Tender Paper	-		1205380.00
7	Withheld Amount	-		
8	Labour Cess	7,23,867.00	6,92,633.00	
9	OH Charges	2,82,708.00		
10	Other Charges	1,95,647.00	3,75,248.00	
	Total-	100,48,507.00	11486941.00	
	Grant Total-		393235747.01	

The details expenditure are furnished below (Statement-C)

Sl No	Head of Expenditure	Expenditure during the year 2015-16	Expenditure during the year 2016-17	Remarks
I.	General Establishment			
1	Office Establishment (Salary)	88,15,192.00	6722109.00	
2	Contingency	2,12,727.00	509839.00	
3	T.A	28,020.00	48539.00	
4	Allowance to C.M & V.C.M	-	32,400.00	
5	TA DA of Non Officials members	-	53250.00	
6	C.P.F of Staff	-		
7	Sitting allowance of Non-Official	52,461.00	20,850.00	
8	ULS		-	
9	Out Sourcing DEO of Staff	8,28,616.00		
	Total-	99,37,016.00	7387007.00	
II.	Collection Establishment			
1	Tax Establishment	4,78,620.00	630433.00	
2	Octroi establishment	41,94,949.00	4074357.00	
3	Contingency	-		
4	NMR/DLR	71,06,709.00	8732985.00	
	Total-	117,80,278.00	13437775.00	
III.	Public Safety			
1	Light Establishment	2,30,475.00	453684.00	
2	Garden Establishment	23,612.00	20612.00	
3	Public Helth Establishment	40,37,578.00	5964272.00	
4	Public Workcharge Establishment	110,51,297.00	10990589.00	
5	Street Light Materials	19,27,882.00	32897396.00	
6	Salary Tipper Driver	3,75,225.00		
	Street Light Energy Charges	20,94,000.00	9930982.00	
	Total-	197,40,069.00	60257535.00	
IV.	Public Helth			
1	Scavenging Staff	131,13,841.00	12985746.00	
2	Contingency	-		
3	UBS Staff Salary	12,92,534.00	203416.00	
4	BRGF Staff Salary	2,41,700.00	273600.00	
5	Purchase of Sanitary Materials	41,71,620.00	3570233.00	

6	Out Sourcing DLR	170,25,829.00	
7	Vehicle Expenditure/Repair	-	283200.00
8	Fuel Charges	-	
9	Wages to DLR	-	
10	Conveyance allowance	4,900.00	
	Total-	358,50,424.00	17316195.00
V.	Public Works (Grant)		
1	Water Bodies	-	
2	Special Grants		11,05,895.00
3	SJSRY/NULM	59,75,485.00	3397918.00
4	Road Maintenance (Normal)	-	
5	Road Maintenance (Hard Cash)	-	
6	Road Development Funds	29,93,429.00	4909421.00
7	MPLAD	74,30,447.00	8404337.00
8	MLALAD	17,47,236.00	699612.00
9	TFC(General)	326,62,978.00	5279384.00
10	WODC	87,15,675.00	61213.00
11	BRGF	225,31,711.00	6485431.00
12	IHSDP	60,10,230.00	2855000.00
13	13FC(SWM)	1,95,806.00	2548986.00
14	R & B (TFC)	129,68,262.00	8768297.00
15	Hymax & Street Light	-	
16	MOAP/ODP/NOAP	237,05,300.00	22493900.00
17	NFBS	9,80,000.00	700000.00
18	HIV/Pension/Leprosy	62,100.00	
19	Census	8,300.00	
20	Pension & Gratuity/Arrear Salary	154,72,669.00	38295028.00
21	WESCO	-	
22	MV.Tax	50,28,713.00	970106.00
23	Special Grants for C.C Road	37,49,604.00	6485431.00
24	Spl. Problem Fund	-	1105895.00
25	Festival & National Day	-	
26	Public Toilet	-	
27	Animal birth control	-	
28	Devolution Fund	36,64,434.00	5353500.00
29	Swatch Bharat	2,54,028.00	2984000.00
30	Dev.Koshal Kala Mandal	1,30,000.00	
31	NAFSA	3,47,150.00	222983.00
32	Grant Transfer to Tusura NAC	-	83,42,000.00
	Total-	1546,33,557.00	131468337.00
VI.	Miscellaneous		
1	Law Charges	69,500.00	72,000.00
2	Donation/Other/LSG Day	4,02,000.00	328047.00
3	Printing of Hand Books	-	
4	Repair of Vehicle	9,13,229.00	968108.00
5	Sanitary / Estt. Charges	1,70,502.00	393949.00
6	C.A.T.C Fees	-	
7	Advertisement	5,16,220.00	2811284.00
8	Off day Allowance	1,32,481.00	52640.00
9	One Fund Dev. Work	43,75,001.00	37,96,663.00
10	Fuel Charges	33,02,280.00	3305832.00
11	Refund Cesspool	-	
12	Wall painting	-	15000.00
13	Jalachatra	1,52,250.00	455000.00
14	Election Expenditure	2,68,188.00	
15	HIV	-	118800.00
16	Fair & Festival	-	165820.00
17	Purchase of JCB	-	2027500.00
18	Harischandra Sahayata	5,28,000.00	936000.00
19	Hiring of Vehicle	-	44000.00
20	Sports Culture	-	50000.00

21	CPF Deposited	12,47,900.00	383400.00	
22	LIC Deposited	30,85,383.00	3076724.00	
23	Exp of Jundish	6,94,460.00	39000.00	
24	Data Base	4,59,630.00		
25	financial Assisstance	35,000.00	51196.00	
26	Others	75,387.00		
	Total-	164,27,411.00	16560803.00	
VII.	Extra Ordinary Debt			
1	Income Tax deposit	8,73,632.00	807935.00	
2	Royalty Deposit	16,45,316.00	868556.00	
3	EMD/SD Fund	3,44,475.00	755952.00	
4	Advance Payment	24,60,800.00	3395500.00	
5	MV TAX	-	67935.00	
6	PT	1,08,602.00	291100.00	
7	Deposit of VAT	32,97,568.00	1916855.00	
8	Deposit of Labour Cess	6,54,848.00	386343.00	
	Total-	93,85,241.00	8490176.00	
	Grant Total-		254887828.00	

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

Bolangir Municipality - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	AXIX Bank, Bolangir	912010003251044	31-03-2017	1735.00	31-03-2017	1735.00	0.00	IHSDP SCHEME
2	IDBI Bank , Bolangir	747104000001281	31-03-2017	4209934.00	31-03-2017	4209934.00	0.00	WODC SCHEME
3	DIST Treasury , Balangir		31-03-2017	101241297.07	31-03-2017	101241297.07	0.00	PL Account
4	Andhra Bank , Balangir	5610011101344	31-03-2017	92741.00	31-03-2017	92741.00	0.00	RD SCHEME
5	United bank of India , Balangir	1409010136242	31-03-2017	1746566.00	31-03-2017	1746566.00	0.00	Street Light SCHEME
6	UGB ,Balangir	212002149394	31-03-2017	1709.00	31-03-2017	1709.00	0.00	SRC SCHEME
7	ICICI Bank , Balangir	52501001096	31-03-2017	852242.00	31-03-2017	852242.00	0.00	General SCHEME
8	PNB , Balangir	22751	31-03-2017	11847549.99	31-03-2017	11847549.99	0.00	MV TAX SCHEME
9	BOB , Balangir	990	31-03-2017	3280.50	31-03-2017	3280.50	0.00	IHSDP SCHEME
10	PNB , Balangir	4643	31-03-2017	993485.57	31-03-2017	993485.57	0.00	SJSRY , NULM SCHEME
11	PNB , Balangir	22742	31-03-2017	5842747.99	31-03-2017	5842747.99	0.00	Water Supply SCHEME
12	PNB , Balangir	7783	31-03-2017	460052.99	31-03-2017	460052.99	0.00	IHSDP SCHEME
13	Bank OF INDIA , Balangir	19	31-03-2017	6930609.00	31-03-2017	6930609.00	0.00	Road And Bridge SCHEME
14	Bank OF INDIA , Balangir	424	31-03-2017	181207.00	31-03-2017	181207.00	0.00	SJSRY , NULM SCHEME
15	ALLHABAD Bank , Baangir	20620805412	31-03-2017	8394.00	31-03-2017	8394.00	0.00	NOAP SCHEME
16	ALLHABAD Bank , Baangir	20620839225	31-03-2017	1628131.00	31-03-2017	1038154.00	589977.00	RD SCHEME
17	AXIX Bank, Bolangir	32727101	31-03-2017	16664.00	31-03-2017	16664.00	0.00	Greenery of Park SCHEME
18	PNB , Balangir	22733	31-03-2017	2145336.99	31-03-2017	2145336.99	0.00	WODC SCHEME
19	ALLHABAD Bank , Baangir	206200813911	31-03-2017	1918648.00	31-03-2017	1918648.00	0.00	MPLAD SCHEME
20	IOB , Balangir	1177	31-03-2017	33313.00	31-03-2017	33313.00	0.00	RMG SCHEME
21	BOI , Balangir	556221110000003	31-03-2017	-120.21	31-03-2017	-120.21	0.00	Current Account
22	BOB , Balangir	30980100000626	31-03-2017	20011.00	31-03-2017	20011.00	0.00	SJSRY,NULM SCHEME
23	UCO Bank , Balangir	7270100007746	31-03-2017	207569.00	31-03-2017	207569.00	0.00	Saving SCHEME
24	UGB ,Balangir	12002156334	31-03-2017	567742.00	31-03-2017	567742.00	0.00	CRF , SRC SCHEME
25	AXIX Bank, Bolangir	912010002988422	31-03-2017	6069541.00	31-03-2017	6069541.00	0.00	BRGF SCHEME
26	United bank of India , Balangir	1409010136266	31-03-2017	6938419.00	31-03-2017	6938419.00	0.00	MLALAD SCHEME
27	AXIX Bank, Bolangir	912010002124686	31-03-2017	26147.00	31-03-2017	26147.00	0.00	SPECIAL PROBLEM FUND SCHEME
28	IDBI Bank , Bolangir	7471040000053075	31-03-2017	1239079.00	31-03-2017	1239079.00	0.00	13FC SCHEME
29	AXIX Bank, Bolangir	912010023165512	31-03-2017	2930.82	31-03-2017	2930.82	0.00	APS , EMD ,TNDER SCHEME
30	IOB , Balangir	194401000000	31-03-2017	101869.60	31-03-2017	101869.60	0.00	SJSRY , NULM

		615						SCHEME
31	AXIX Bank, Balangir	912010003244 994	31-03-2017	156537.46	31-03-2017	156537.46	0.00	Income TAX SCHEME
32	SBI , Balangir	30338231501	31-03-2017	4360206.00	31-03-2017	3614677.00	745529.00	BRGF SCHEME
33	SBI , Balangir	30327011566	31-03-2017	1862800.00	31-03-2017	1862800.00	0.00	NON LFS PENSION SCHEME
34	SBI ,Balangir	11341811840	31-03-2017	19833.00	31-03-2017	19833.00	0.00	NOAP SCHEME
35	United bank of India , Balangir	140901013625 9	31-03-2017	67038609.50	31-03-2017	61479972.50	5558637.00	OCTROI COMPENSATION SCHEME
36	SBI , Balangir	30327021234	30-03-2017	1311.00	31-03-2017	1311.00	0.00	LFS PENSION SCHEME
37	UCO Bank , Balangir	727011000497 5	31-03-2017	59078881.15	31-03-2017	52972431.15	6106450.00	13TH F.C. SCHEME
38	AXIX Bank, Balangir	912010003259 404	01-04-2016	5406327.85	31-03-2017	5375402.85	30925.00	SD SCHEME
39	AXIX Bank, Balangir	912011230002 997345	31-03-2017	34953106.50	31-03-2017	34953106.50	0.00	NOAP SCHEME
40	IDBI Bank , Balangir	747104000055 295	31-03-2017	7812561.36	31-03-2017	7275864.36	536697.00	GENERAL SCHEME
41	HDFC BANK , Balangir	269314500000 35	31-03-2017	40309387.38	31-03-2017	40119089.38	190298.00	Animal Birth Control Programme
42	SBI , Balangir	11341801682	31-03-2017	953639.00	31-03-2017	953639.00	0.00	General SCHEME
43	ALLHABAD Bank , Balangir	20620811992	31-03-2017	39037.00	31-03-2017	39037.00	0.00	NSDP SCHEME
44	United bank of India , Balangir	314002010003 417	31-03-2017	58561.00	31-03-2017	58561.00	0.00	RMG SCHEME
45	IDBI Bank , Balangir	747104123488 637	31-03-2017	19258095.00	31-03-2017	19258095.00	0.00	SBM SCHEME
46	DCCB , Balangir	153124002316 75	31-03-2017	33086.00	31-03-2017	33086.00	0.00	
	GRAND TOTAL			396670811.51		382912298.51	13758513.00	

Reconciliation

Para 5.1- Non working out of the bank reconcillation statement.

In the referred subject, Financed dept letter no.690/XIV-UD-1/2003 dated 21.01.2009 and letter no.1584/F dated 27.4.2013 may kindly be referred to, it has catagorically been instructed to all the Auditees Institutions to work out the reconcillation 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 mncipality authority. For such practice misutilization or misappropriation of Govt. money as well as municipality nfund cannot be over ruled. But till the closed of audit the reconcillation statement count not be proceduced to Audit. However the local authority is once again advice to reconcile the diffeential amount the pass book balance and compliance reported.

Moreover, while checking of bank pass book w.r.t. Account cash book for the year 2016-17 it is noticed that difference amount of Rs.13758513.00 In between closing balance of Accountant cash book and bank pass book has reconciled by audit. The details of reconciliation is furnished below. till its reconciliation in accountant cash book a total sum of Rs.13758513.00 is kept under objection.

Reconciliation Between the Cashbook figure and Passbook						
1. A/C No-30338231501 of SBI Balangir (BRGF Scheme)						
Closing Balance as per Cash book as on 31.3.17						36,14,677.00
Closing Balance as per Pass book as on 31.3.17						43,60,206.00
Difference						7,45,529.00
Reconciliation						
Closing Balance as per cash book as on 31.3.17						36,14,677.00
Add(+)The following amount has deducted from Cash book on the following dates but the same has not debited from from the Pass book till 31.3.17						
Vr. No/Dt			Amount			
287/31.3.17			5,99,396.00			
288/31.3.17			1,46,133.00			
	Total-		7,45,529.00	(+)		7,45,529.00
Closing Balance as per Passbook as on 31.3.17-						43,60,206.00
Reconciliation Between the Cashbook figure and Passbook						
2. A/C No-26931450000035 of HDFC Balangir (Animal Birth Control Prog.)						
Closing Balance as per Cash book as on 31.3.17						401,19,089.38
Closing Balance as per Pass book as on 31.3.17						403,09,387.00
Difference						1,90,298.00
Reconciliation:						
Closing Balance as per cash book as on 31.3.17						401,19,089.38
Add(+)The following amount has deducted from Cash book on the following dates but the same has not debited from from the Pass book till 31.3.17						
Vr. No/Dt			Amount			
285/27.3.17			1,57,658.00			
286/27.3.16			32,640.00			
	Total-		1,90,298.00	(+)		

							1,90,298.00
Closing Balance as per Passbook as on 31.3.17-							403,09,387.38
Reconciliation Between the Cashbook figure and Passbook							
3. A/C No-20620839225 of Allahbad Bank Balangir (Road Development Scheme)							
Closing Balance asper Cash book as on 31.3.17							10,38,154.00
Closing Balance asper Pass book as on 31.3.17							16,28,131.00
Difference							5,89,977.00
Reconciliation							
Closing Balance as per cash book as on 31.3.17							10,38,154.00
Add(+)The following amount has deducted from Cash book on the following dates but the same has not debited from from the Pass book till 31.3.17							
Vr. No/Dt			Amount				
296/31.3.17			4,98,022.00				
297/31.3.17			91,955.00				
	Total-		5,89,977.00		(+)		5,89,977.00
Closing Balance as per Passbook as on 31.3.17-							16,28,131.00
Reconciliation Between the Cashbook figure and Passbook							
4. A/C No-1409010136259 of UBI Bank Balangir (Octroi Compensation)							
Closing Balance asper Cash book as on 31.3.17							614,79,972.50
Closing Balance asper Pass book as on 31.3.17							670,38,609.50
Difference							55,58,637.00
Reconciliation							
Closing Balance as per cash book as on 31.3.17							614,79,972.00
Add(+)The following amount has deducted from Cash book on the following dates but the same has not debited from from the Pass book till 31.3.17							
Vr. No/Dt			Amount				
255/3.10.16			3,96,467.00				
453/23.3.17			75,984.00				

466/31.3.17			47,72,532.00			
463/31.3.17			16,200.00			
461/31.3.17			10,400.00			
465/31.3.17			3,000.00			
462/31.3.17			9,200.00			
464/31.3.17			15,000.00			
471/31.3.17			2,59,854.00			
	Total-		55,58,637.00		(+)	55,58,637.00
Closing Balance as per Passbook as on 31.3.17-						670,38,609.00
Reconsilation Between the Cashbook figure and Passbook						
5. A/C No-7270110004975 of UCO Bank Balangir (13th FC Scheme)						
Closing Balance asper Cash book as on 31.3.17						529,72,431.15
Closing Balance asper Pass book as on 31.3.17						590,78,881.15
Difference						61,06,450.00
Reconciliation						
Closing Balance as per cash book as on 31.3.17						529,72,431.00
Add(+)-The following amount has deducted from Cash book on the following dates but the same has not debited from from the Pass book till 31.3.17						
Vr. No/Dt			Amount			
276/28.3.17			50,00,000.00			
289/31.3.17			2,04,708.00			
294/31.3.17			2,54,513.00			
291/31.3.17			1,21,313.00			
293/31.3.17			1,20,940.00			
292/31.3.17			1,14,992.00			
290/31.3.17			1,18,596.00			
295/31.3.17			1,71,388.00			
	Total-		61,06,450.00		(+)	61,06,450.00
Closing Balance as per Passbook as on 31.3.17-						590,78,881.15
Reconsilation Between the Cashbook figure and Passbook						
6. A/C No-747104000055295 of IDBI Bank Balangir (General Scheme)						
Closing Balance asper Cash book as on 31.3.17						72,75,864.36
Closing Balance asper Pass book as on 31.3.17						78,12,561.00

Difference						5,36,697.00
Reconciliation						
Closing Balance as per cash book as on 31.3.17						72,75,864.36
Add(+)The following amount has deducted from Cash book on the following dates but the same has not debited from from the Pass book till 31.3.17						
Vr. No/Dt			Amount			
121/1.7.16			31,528.00			
119/1.7.16			2,51,447.00			
142/15.7.16			15,098.00			
213/1.9.16			4,860.00			
224/19.9.16			6,570.00			
371/4.1.17			2,000.00			
448/8.3.17			1,500.00			
450/22.3.17			40,000.00			
268/24.3.17			41,542.00			
284/30.3.17			74,678.00			
469/31.3.17			24,604.00			
470/31.3.17			4,860.00			
468/31.3.17			31,010.00			
460/31.3.17			7,000.00			
	Total-		5,36,697.00		(+)	5,36,697.00
Closing Balance as per Passbook as on 31.3.17-						78,12,561.36
Reconciliation Between the Cashbook figure and Passbook						
7. A/C No-912010003259404 of AXIS Bank Balangir (SD Scheme)						
Closing Balance as per Cash book as on 31.3.17						53,75,402.85
Closing Balance as per Pass book as on 31.3.17						54,06,327.85
Difference						30,925.00
Reconciliation						
Closing Balance as per cash book as on 31.3.17						53,75,402.85
(i) Add(+)The following amount has deducted from Cash book on the following dates but the same has not debited from from the Pass book till 31.3.17						

Vr. No/Dt		Amount		
281/30.3.17		4,36,215.00		
282/30.3.17		1,86,826.00		
283/30.3.17		50,000.00		
	Total-	6,73,041.00	(+)	6,73,041.00

(ii) Deduct(-)The following amount has accounted for into the Cash book on the following dates but not debited from the Pass book till 31.3.17.

Vr. No/Dt		Amount		
295/31.3.17		1,71,388.00		
288/31.3.17		1,46,133.00		
286/31.3.17		32,640.00		
297/31.3.17		91,955.00		
254/17.3.17		2,00,000.00		
	Total-	6,42,116.00	(-)	6,42,116.00
Closing Balance as per Passbook as on 31.3.17-				54,06,327.85

PARA: 6 STOCK POSITION

Bolangir Municipality - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Bitumen	5.50	0.00	0.00	5.50	5.50	
2	BitumenRMC	5.50	0.00	0.00	5.50	5.50	
3	Humepipe 4.5 mm	13	0	0	13.00	13	
4	Humepipe 300 mm	35	0	0	35.00	35	

Comments

Comment on stock position:

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 no compliance appears to have been submitted by the local authority regarding the existance 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 preset 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-1 an account of dead stock , such as plants,machinery,furniture ,fixture & 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 on a yhear and the result of verification should be recorded in the inventory nas adhered to Rule-106(IV) of OGFR Vol.1 . But it was observed that no dead stock register has been maintaince by the Municipality in spite of purchase of several iteams of such stock for office use. Hence the local Authority nis advice to emphasize on the above matter and suggested to maintain the sock register forthwith and get vberified the same by the authority competent in order to restrict mis utilization and loss of stock & stores of Municipality and compliance reported to audit.

No conduct of Physical verification of stores:

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

PARA: 7 INVESTMENT

Bolangir Municipality - 2016-2017

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	0.00	0.00	0.00	0.00	31-03-2017	0.00	31-03-2017	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 2016-17.

PARA: 8 **ADVANCE**

Bolangir Municipality - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	Accountant Cash Book	11363020.00	3395500.00	14758520.00	2941952.00	31-03-2017	11816568.00	31-03-2017	11816568.00	0.00	
	GRAND TOTAL		11363020.00	3395500.00	14758520.00	2941952.00		11816568.00		11816568.00	0.00	

Comments :

A. Advance paid during the year 2016-17 and remained unadjusted as on date 31.03.2017 (Not Surchargeable)

During the year 2016-17 a total sum of Rs 3395500.00 advanced has paid . Out of Rs 3395500.00 , only sum of Rs 1719000.00 has adjusted as on 31.03.2017 leaving the balance amount of Rs 1676500.00 (3395500.00 - 1719000.00) . The details 142748.00of Rs 1676500.00 is furnished below.

Vr No/ Date	Amount Paid	Paid to	Purpose	Name of the Sanctioning Authority
62/Dtd.28.05.16	100000	Rojalisa Rout J.E	Development Works	Jayanta Prida EO
99/Dtd.20.06.16	10000	Sanjay Nag Jr Asst	Awes Youjana	Jayanta Prida EO
102/Dtd.21.06.16	200000	Rojalisa Rout J.E	Development Works	Jayanta Prida EO
211/Dtd.01.09.16	200000	Rojalisa Rout J.E	Development Works	Sachidananda Satpathy EO
229/Dtd.22.09.16	1000 (Out of 10000)	Bijaya Tripathy	Harichandra Sahayata	Sachidananda Satpathy EO
249/Dtd.09.03.17	200000	Rojalisa Rout J.E	Development Works	Sachidananda Satpathy EO
440/Dtd.09.03.17	30000	Prasanta Pradhan (Work Charge Employee)	Medical	Sachidananda Satpathy EO
11/Dtd.26.04.16	10000	Debakrushna Deep (Work Charge Employee))	Medical	Jayanta Prida EO
11/Dtd.26.04.16	10000	Prem Kumbhar (Work Charge Employee))	Medical	Jayanta Prida EO
11/Dtd.26.04.16	10000	Rashon Kumbhar (Work Charge Employee))	Medical	Jayanta Prida EO
260/Dtd.30.10.16	8000	Sanjaya Mohanty J.E	Gandhi Statue	Sachidananda Satpathy EO

375/Dtd.04.1.17	20500	Surjakanta Padhi Advocate Odisha High Court	Legal	Sachidananda Satpathy EO
339 Dtd.14.12.16	30000	Sarala Motors, Balangir	Vechile	Sachidananda Satpathy EO
406/Dtd.21.1.17	12000	Sanjaya Mohanty J.E	Gandhi Statue	Sachidananda Satpathy EO
443/Dtd.14.03.17	30000	Tapi Suna Amin	Vechile	Sachidananda Satpathy EO
229/Dtd.22.09.16	10000	Tapi Suna Amin	Vechile	Sachidananda Satpathy EO
405/Dtd.21.01.17	20000	Tapi Suna Amin	Vechile	Sachidananda Satpathy EO
234/Dtd.27.09.16	137000	General Estblshedment Sanction	Feastival Advance	Sachidananda Satpathy EO
234/Dtd.27.09.16	58000	Octroi Section	Feastival Advance	Sachidananda Satpathy EO
234/Dtd.27.09.16	188000	Public Health Section	Feastival Advance	Sachidananda Satpathy EO
234/Dtd.27.09.16	268000	Work Charge Employe	Feastival Advance	Sachidananda Satpathy EO
234/Dtd.27.09.16	124000	NMR/DLR	Feastival Advance	Sachidananda Satpathy EO
Total:-	1676500			

The local authority is advised to adjust the above outstading advance amounting to Rs.16,67,500.00 till the adjustment of above advanced, Rs.16,76,500.00 is kept under objection.

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 surchage proceeding will be intiated against the officials who caused the above loss.

Advance outsandng more than one year as on 31.03.17 (Surchargbleadvance)

An amount of Rs.1,42,748.00 Advance outsandng as on Dtd.31.03.17 which has paid during the year 2015-16 is furnished below

Vr No/ Date	Amount Paid	Paid to	Purpose	Name of the Sanctioning Auothority
79/Dtd.13.05.15	5000	Sohelika Sagar C.O	Tour to Kerala	Jayanta Parida EO
91/Dtd.08.05.15	100000	Narsingha Deep Sanitation Inspactor	Payement of Sweper for Jundice	Jayanta Parida EO
309/Dtd.28.07.15	17748	Rabindra Pradhan (Workcharge Employee)	Madical	Jayanta Parida EO

476/Dtd.09.10.15	10000	Dillip Sa (Drafts Men)	Purchase of MAP	Jayanta Parida EO	
496/Dtd.15.10.15	10000	Itishree Jena Food Inspector	NFSA	Jayanta Parida EO	
Total:-	142748				

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 that one year and advance treated as irrecoverable , Para 5(V) incase of advance that remained unadjusted for more than one year of advance 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 the ULBs and other organisation 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 advance and their adjustment which resulted to the irregularities and cannot be admitted in audit. As such a total sum of Rs. 142748.00 Relating to the year 2015-2016 as detailed below is suggested for recovery from the person concerned, failing which the sanctioning authority will held responsible.

D. Non maintenance of Advance Ledger:-

As per provisions of SR 509 of Orissa Treasury Code (Vol-1) and Rule 136 to 149 of OM Ruled, 1953 and instruction of the Finance Department, advance granted to cintractirs and individuals for departmental and allied purpose were required to be prmptly adjusted with in one month from the date of disburshment of advance by submitting detailed accounts and refunding balances. If any. An advance ledger is to be maintained in each ULB recording perosn wise sepatare accounts of such advance as the same is to be balance and signed by the Executive Officer in quartrly basis. The Drawing and Disbursing Officer is responsible to analyze and get the advance adjustment with in one month as delay in rendering detailed accounts may lead to misappropriation of funds.

E. Adjustement of outsanding advances during the year 16-17 against old advance

A sum of Rs.29,41,952.00 was advance adjusted during the year 2016- in respect of different years which is furnished below

Year of Advance	Adjusted Amount
2016-17	1719000
2015-16	1134952
2014-15	88000
2013-14	0
2012-13	0
Total:-	2941952

F.Year wise break up of outstanding advances as on Dtd.31.03.17(Yearwisebreakup)

A sum of Rs.11816568.00 is outstanding as advance as on.31.03.17 which is as below

Year	Amount
2016-17	1676500
2015-16	142748
2014-15	231000
2013-14	106690
2012-13	430000
Prior to 2012-13	9229630
Total:-	11816568

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Jayanta Parida	EX-EO	Talcher Minicipality Dist Anugul	71374
2	Sohelika Sagar	CO	Bolangir Municipality	2500
3	Narsingh Deep	Sanitary Inspector	Bolangir Municipality	50000
4	Dilip Sa	Draftsman	Bolangir Municipality	5000
5	Itishree Jena	Food Inspector	Bolangir Municipality	5000
6	Rabindra Pradhan	Workcharge Employe	Bolangir Municipality	8874

PARA: 9 **GRANTS**

Bolangir Municipality - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	231657366.00	337214600.00	568871966.00	201221057.00	31-03-2017	367650909.00	
	GRAND TOTAL	231657366.00	337214600.00	568871966.00	201221057.00		367650909.00	

Comments :

NB.In the last audit report no.192092/16-17, the closing balance of grant position as on 31.3.16 was Rs.235055449.00 which include the grant of Tusura NAC amounting to Rs.3398083.00. But in this audit report the OB of grant position as on 1.4.17 has reduced from Rs.235055449.00 to Rs.231657366.00 because non inclusion of grant of Tusura NAC amounting to RS.3398083.00 (235055449.00-231657366.00). The receipt and expenditure of grant of Tusura NAC has furnished in the grant statement.

GRANT POSITION OF BALANGIR MUNICIPALITY FOR THE YEAR 2016-17							
SL No	Head of Account	GO No/Dt	OB As on 1.04.2016	Receipt during the year 2016-17	Total	Expenditure for the year 2016-17	CB As on 31.3.17
1	Octroi Compensation	11018/HUD/6.5.16	-	12,315,000.0	12,315,000.00	12,315,000.00	-
		16242/HUD/4.7.16	-	24,629,000.0	24,629,000.00	24,629,000.00	-
		26520/HUD/11.11.16	-	18,472,000.0	18,472,000.00	18,472,000.00	-
		7517/HUD/30.3.17	-	505,000.0	505,000.0	505,000.0	-
		4210/HUD/10.2.17	-	17,968,000.0	17,968,000.00	17,968,000.00	-
		Total-	-	73,889,000.0	73,889,000.00	73,889,000.00	0.00
2	RMG (Hard Case)		1,865,611.00	-	1,865,611.0	-	1,865,611.0
3	RMG(Normal)		-775,543.00	-	-775,543.0	-	-775,543.0
4	Road Development Grant		2,903,759.00	-	2,903,759.0	4,909,421.0	-2,005,662.00
5	TFC(General)/14th FC General	online/29.7.16	4,808,298.00	19,064,000.0			
		online/29.12.16		19,064,000.0			
		Total-	4,808,298.00	38,128,000.0	42,936,298.00	5,279,384.0	37665914.00
6	Water Supply		8,500,000.00	-	8,500,000.0	-	8,500,000.0
7	Devolution Fund	16230/HUD/4.7.16	43,921,492.00	13,569,000.0	57,490,492.00		
		2600/HUD/3.2.17		13,569,000.0	13,569,000.00		
		Total-	43,921,492.00	27,138,000.0	71,059,492.00	5,353,500.0	65,705,992.00
8	IHSDP		29,103,530.00	-	29,103,530.00	2,855,000.0	26,248,530.00
9	UBS Grant		789,908.0	-	789,908.0	-	789,908.0

10	Const. Of Primary School Building		72,230.0	-	0	72,230.0	-	0	72,230.0
11	Const of Kiosk		77,737.0	-	0	77,737.0	-	0	77,737.0
12	NSDP Grant		23,973.0	-	0	23,973.0	-	0	23,973.0
13	Festival Grant		-283,420.00	-	0	-283,420.00	-	0	-283,420.00
14	Green of Park		-3,285,262.00	-	0	-3,285,262.00	-	0	-3,285,262.00
15	Const. Of Boundry Wall		500,000.0	-	0	500,000.0	-	0	500,000.0
16	Performance based insentiv grant	6950/HUD/24.3.17	2,828,076.00	37,654,000.0	0	40,482,076.00	32897396.00	0	7584680.00
17	Protection and conservater of water Bodies	6698/HUD/23.3.17	1,319,215.00	225,000.0	0	1,544,215.0	-	0	1,544,215.0
		6701/HUD/23.3.17		610,000.0	0	610,000.0		0	610,000.0
		6704/HUD/23.3.17		165,000.0	0	165,000.0		0	165,000.0
		Total-	1,319,215.00	1,000,000.0	0	2,319,215.0	-	0	2,319,215.0
18	Urban Tourism		-786,373.00	-	0	-786,373.0	-	0	-786,373.0
19	SWM(TFC)	15635/HUD/29.6.16	4,758,230.00	3,721,000.0	0	8,479,230.0	2,548,986.0	0	5,930,244.0
20	Entertentment		64,000.0	-	0	64,000.0	-	0	64,000.0
21	BPL Survey		27,335.00	-	0	27,335.00	-	0	27,335.00
22	MV-TAX	25513/HUD/19.10.16	13,646,085.00	3,627,000.0	0	17,273,085.00		0	17,273,085.00
		2767/HUD/6.2.17		3,628,000.0	0	3,628,000.0		0	
		Total-	13,646,085.00	7,255,000.0	0	20,901,085.00	970,106.0	0	19,930,979.00
23	CC Road/Spl CC Road		3,707,556.00	-	0	3,707,556.0	-	0	3,707,556.0
24	BRGF		29,939,012.00	-	0	29,939,012.00	6,485,431.0	0	23,453,581.00
25	MDM		55,619.0	-	0	55,619.0	-	0	55,619.0
26	MPLAD	Online/9.8.16	9,011,913.00	500,000.0	0	9,511,913.0		0	
		Online/29.8.16		700,000.0	0			0	
		Online/29.12.16		500000	0			0	
		Total-	9,011,913.00	1,700,000.0	0	10,711,913.00	8404337	0	2,307,576.0
27	MLA LAD		5,288,141.00	-	0	5,288,141.0	699,612.0	0	4,588,529.0
	TFC R/B	964/HUD/13.1.17	14,273,000.00	5,326,000.0	0	19,599,000.00	8,768,297.0	0	10,830,703.00
28	Red Cross		41,204.0	-	0	41,204.0	-	0	41,204.0
29	TLC Grant		12,940.0	-	0	12,940.0	-	0	12,940.0
30	Special Problem Fund		3,606,085.00	-	0	3,606,085.0	1,105,895.0	0	2500190

31	Dewatering Fund		88000	0	88000	0	88000
32	Funds received from CDMO		1000000	0	1000000	0	1000000
33	HIV/AIDS		87300	0	87300	0.00	87300.00
34	Leprosy Pension		45260	0	45260	0	45260
35	Assistance for Restruction of Row under flood damage-2007		-21920	0	-21920	0	-21920
36	Assistance for Restruction of Row under flood damage-2008		7569	0	7569	0	7569
37	Election		816162	0	816162	0	816162
38	RTI Work Shop		-198003	0	-198003	0	-198003
39	Airtel Tower		734580	0	734580	0	734580
40	SCC-2011		36500	0	36500	0	36500
41	Census		1752818	0	1752818	0	1752818
42	City devlopment plan		658430	0	658430	0	658430
43	Special Development DRDA		100000	0	100000	0	100000
44	Salary of BRGF Accountant		121500	0	121500	0	121500
45	Creation of Capital Assets	26534/HUD/11.11.16	2835000	960000	3795000		
		26542/HUD/11.11.16		457000	457000		
		3270/HUD/10.2.17		458000	458000		
		2779/HUD/6.2.17		960000	960000		
		Total-	2835000	2835000	5670000	0	5670000
46	Swatch Bharat		15312940	0	15312940	2984000	12328940
47	Creation of Basic Sarvice		275000		275000	0	275000
48	Honorium TA/DA of elected persn	4475/HUD/25.2.17	25539	11000	36539	53250	-16711
49	Purchase of Electrical materials		3630000	0	3630000	0.00	36,30,000.00
50	Harischandra Sahayata	online/22.12.16	-78000	500000	422000		
		online/22.9.16		200000	200000	936000	
		Total-	-78000	700000	622000	936000	-314000
51	Maintainance of non residential building	979/HUD/13.1.17	0	474000	474000	0	474000
52	NSFA	online 29.12.16	-244500	104200	-140300	222983.00	-363283.00
52	other Grant		500000	0	500000	0	500000
54	Mini Stadium	online/30.4.16	0	2000000	2000000	0	2000000
55							
56	WODC	online/2.8.16	2382045	3500000	5882045		
		online/21.9.16		1000000	1000000		
		Total-	2382045	4500000	6882045	61213	6820832
57	SJRY(NULM)	online/25.5.16	-10609354	1565000			
		online/31.3.16		474000			
		online/31.3.16		316000			
		online/1.7.16		1043000			
		online/1.7.16		647200			

		Total-	-10609354	4045200	-6564154	3397918.00	-999962072
58	LFS/Non LFS	online/27.6.16	14798636	5000000			
		6095/HUD/25.2.17		36998000			
		29620/HUD/19.12.16		56999000			
		Total-	14798636	98997000	113795636	16205428	97590208
59	OAP/ODP/IGNOAP/MBP Y	Online/28.7.16	21587513	6885800			
		Online/25.8.16		1355300			
		Online/21.9.16		224000			
		Online/7.10.16		2803000			
		Online/25.10.16		2661900			
		Online/9.12.16		6866400			
		Online/8.2.17		6940800			
		Total-	21587513	27737200	49324713	23193900.00	26130813.00
		GRAND TOTAL-	231657366.00	337214600.00	568871966.00	201221057.00	367650909.00

Para 9.1-Non maintainece of grant register

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-1 grants received during a year could be utilized during the same financeila 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 prevlous year have been retained unduly in the chest of municipality nwithout refund to the funding authorities , as the same have not been utilized within the stipulated period of ssanction. 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 order, 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: 10 UTILISATION CERTIFICATE

Bolangir Municipality - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	493340046.50	201221057.00	694561103.50	285315529.00	31-03-2017	409245574.50	
	GRAND TOTAL	493340046.50	201221057.00	694561103.50	285315529.00		409245574.50	

Comments :

UC POSITION				
The details of U.C submitted during the year 2016-17 is furnished below.				
Letter No/Dt	Amount	Scheme	Year of grant	Senction to
3356/17.9.16	11,328,673.00	14th FC	2016-17	PD DRDA Balangir
4682/7.11.16	7,735,327.00	14th FC	2016-17	PD DRDA Balangir
-DO-	1,941,000.00	13th FC	2014-15	PD DRDA Balangir
-DO-	1,126,000.00	14th FC	2012-13	PD DRDA Balangir
-DO-	3,721,000.00	14th FC	2016-17	PD DRDA Balangir
4684/7.11.16	6,619,000.00	13th FC	2013-14	PD DRDA Balangir
3296/12.9.16	6,600,000.00	13th FC(R/B)	2014-15	PD DRDA Balangir
-DO-	3,500,000.00	-do-	2013-14	PD DRDA Balangir
816/8.3.17	200,000.00	HSY	2015-16	Collector Balangir
5758/9.12.16	200,000.00	-do-	2015-16	Collector Balangir
3950/3.10.16	100,000.00	-do-	2015-16	Collector Balangir
-DO-	300,000.00	-do-	2015-16	Collector Balangir
2654/8.6.16	100,000.00	-do-	2015-16	Collector Balangir
468/9.12.17	78,000.00	Honorarium sitting fees of elected members	2015-16	PD DRDA Balangir
632/25.2.17	1,500,000.00	MPLAD(RS)	2015-16	PD DRDA Balangir
526/13.2.17	4,547,000.00	IHSDP	2009-10	Mission Director OUHM
-DO-	17,619,000.00	-DO-	2009-10	Mission Director OUHM
-DO-	6,252,000.00	-DO-	2009-10	Mission Director OUHM
-DO-	846,000.00	-DO-	2010-11	Mission Director OUHM
-DO-	4,191,000.00	-DO-	2010-11	Mission Director OUHM
-DO-	1,119,000.00	-DO-	2010-11	Mission Director OUHM
-DO-	11,771,000.00	-DO-	2011-12	Mission Director OUHM
-DO-	3,141,000.00	-DO-	2011-12	Mission Director OUHM
-DO-	2,375,000.00	-DO-	2011-12	Mission Director OUHM

-DO-	356,000.00	-DO-	2011-12	Mission Director OUHM
-DO-	1,765,000.00	-DO-	2011-12	Mission Director OUHM
-DO-	471,000.00	-DO-	2011-12	Mission Director OUHM
-DO-	4,350,000.00	-DO-	2012-13	Mission Director OUHM
-DO-	4,364,000.00	-DO-	2012-13	Mission Director OUHM
-DO-	5,981,000.00	-DO-	2012-13	Mission Director OUHM
-DO-	2,624,279.00	-DO-	2012-13	Mission Director OUHM
318/2.2.17	27,017,609.00	-DO-	2010-11	Mission Director OUHM
337/3.2.17	1,673,333.00	RD	2015-16	PD DRDA Balangir
956/17.3.17	59,650.00	NSFA	2015-16	Dist Civil Supply Office BGR
37/9.1.17	1,556,853.00	BRGF	2015-16	PD DRDA Balangir
3144/25.8.17	649,211.00	BRGF	2013-14	PD DRDA Balangir
-DO-	20,626,147.00	BRGF	2015-16	PD DRDA Balangir
167/16.1.17	139,500.00	NULM	2016-17	PD DRDA Balangir
3049/1.7.16	62,400.00	NULM	2014-15	PD DRDA Balangir
-DO-	82,500.00	NULM	2015-16	PD DRDA Balangir
-DO-	31,500.00	NULM	2014-15	PD DRDA Balangir
-DO-	17,405.00	NULM	2014-15	PD DRDA Balangir
-DO-	4,350.00	NULM	2014-15	PD DRDA Balangir
-DO-	172,385.00	NULM	2014-15	PD DRDA Balangir
-DO-	47,500.00	NULM	2014-15	PD DRDA Balangir
-DO-	74,000.00	NULM	2014-15	PD DRDA Balangir
-DO-	27,500.00	NULM	2015-16	PD DRDA Balangir
-DO-	90,000.00	NULM	2015-16	PD DRDA Balangir
-DO-	192,235.00	NULM	2015-16	PD DRDA Balangir
-DO-	59,130.00	NULM	2015-16	PD DRDA Balangir
-DO-	996,757.00	NULM	2016-17	PD DRDA Balangir
1717/23.4.16	14,445.00	NULM	2014-15	PD DRDA Balangir
-DO-	33,395.00	NULM	2014-15	PD DRDA Balangir
-DO-	3,245.00	NULM	2014-15	PD DRDA Balangir
-DO-	120,000.00	NULM	2014-15	PD DRDA Balangir
-DO-	866,250.00	NULM	2014-15	PD DRDA Balangir
-DO-	449,400.00	NULM	2014-15	PD DRDA Balangir
-DO-	288,750.00	NULM	2014-15	PD DRDA Balangir
-DO-	149,800.00	NULM	2014-15	PD DRDA Balangir
3242/8.9.16	31,750,000.00	Octroi Comp	2015-16	PD DRDA Balangir
-DO-	12,315,000.00	Octroi Comp	2016-17	PD DRDA Balangir
4023/5.10.16	44,295,000.00	Entry Tax	2015-16	PD DRDA Balangir
-DO-	24,629,000.00	Entry Tax	2016-17	PD DRDA Balangir
TOTAL	285315529.00			

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

YEAR	AMOUNT		
Up to 2012-2013	37365447.50		
2013-2014	8475645.00		
2014-2015	96345231.00		
2015-2016	126703451.00		
2016-17	140355800.00		
TOTAL	409245574.50		

It would be revealed from the above pendency of UC that maximum amounts, for which utilization certificate 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-1 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.

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PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation of Cash amounting to Rs.1260.00
<p>Or Checking the cashier cashbook W.r to daily collection register(DCR) of Sri L.Biswal it was found that a Total sum of Rs.1260.00 was received by Sri Sanjaya Nag I/C cashier on dt.18.11.16 vide DCR page no-64 From Sri L.Biswal. But the same amount was neither taken cashier cash book on dt.18.11.16 nor deposited with bank passbook of A/C No-747104000055295 of IDBI Balangir the same date.Or as on 31.03.2017 Hence it is clearly proved that the amount of Rs. 1260.00 has misappropriated by Sri Sanjaya Nag I/C Cashier which needs recovery from Sri Nag I/C cashier .</p>
<p>On issue of audit objection the local authority has recovered the amount of Rs 1260.00 from the person concerned vide MR No.37/62/Dt.24-10-2017.</p>
11.1 - Misappropriation of Cash amounting to Rs.1260.00
<p>Or Checking the cashier cashbook W.r to daily collection register(DCR) of Sri L.Biswal it was found that a Total sum of Rs.1260.00 was received by Sri Sanjaya Nag I/C cashier on dt.18.11.16 vide DCR page no-64 From Sri L.Biswal. But the same amount was neither taken cashier cash book on dt.18.11.16 nor deposited with bank passbook of A/C No-747104000055295 of IDBI Balangir the same date.Or as on 31.03.2017 Hence it is clearly proved that the amount of Rs. 1260.00 has misappropriated by Sri Sanjaya Nag I/C Cashier which needs recovery from Sri Nag I/C cashier .</p>
<p>On issue of audit objection the local authority has recovered the amount of Rs 1260.00 from the person concerned vide MR No.37/62/Dt.24-10-2017.</p>
11.2 - Misappropriation of Cash amounting to Rs.104.00
<p>On Cheking the misc. Receipt books w.r. To DCR of Sri Bijaya Tripathy T.C it was found that on dt.6.10.15 Rs.114.00 was collected through MR No.81 of book No.111 by Sri Tripathy. But Rs.10.00 was taken to DCR instead of Rs.114 as against same MR No.which resulted misaproparation of cash amounting to Rs.104.00(114.00-10.00). Hence Rs.104.00 may be recovered from Sri Bijaya Tripathy T.C</p>
<p>On issue of audit objection Memo No.7 Dt.17.10.17 page 18 , the local authority has recovered Rs 104/- from B Tripathy, T ax Collector vide MR No.37/63/Dt.24-10-2017.</p>

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11.2 - Misappropriation of Cash amounting to Rs.104.00

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On Cheking the misc. Receipt books w.r. To DCR of Sri Bijaya Tripathy T.C it was found that on dt.6.10.15 Rs.114.00 was collected through MR No.81 of book No.111 by Sri Tripathy. But Rs.10.00 was taken to DCR instead of Rs.114 as against same MR No.which resulted misaproparation of cash amounting to Rs.104.00(114.00-10.00). Hence Rs.104.00 may be recovered from Sri Bijaya Tripathy T.C

On issue of audit objection Memo No.7 Dt.17.10.17 page 18 , the local authority has recovered Rs 104/- from B Tripathy, T ax Collector vide MR No.37/63/Dt.24-10-2017.

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PARA: 12 LOSS OF STOCK & STORE

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12.1 - Loss of Stock.

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on checking the electrical goods stock register of 85 watt CFL Bulb, it was found that on dated-21.8.15 vide page 17, the OB of the 85 watt CFL Bulb was 48 numbers, on the same date 4 numbers of Bulb was issued to Bharat Naik ,lineman, so the CB of the Bulb on the same date should be 48-4=44 numbers. But in the stock register 42 number was shown instead of 44 numbers which is less of 2numbers then actual. for the loss of two numbers of Bulb Sri Mayadhara Padhan,dealing asst. is responsible. Hence 2 numbers of Bulbs amounting to Rs.1700(@ 8502) needs recovery from Sri Padhan.

On Issue objection memo no.11 dt.08.11.20179(page 30) the Local authority recovered the amount of Rs 1700/- vide MR No. 74/84/Dt.25-04-2018 .

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12.1 - Loss of Stock.

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on checking the electrical goods stock register of 85 watt CFL Bulb, it was found that on dated-21.8.15 vide page 17, the OB of the 85 watt CFL Bulb was 48 numbers, on the same date 4 numbers of Bulb was issued to Bharat Naik ,lineman, so the CB of the Bulb on the same date should be 48-4=44 numbers. But in the stock register 42 number was shown instead of 44 numbers which is less of 2numbers then actual. for the loss of two numbers of Bulb Sri Mayadhara Padhan,dealing asst. is responsible. Hence 2 numbers of Bulbs amounting to Rs.1700(@ 8502) needs recovery from Sri Padhan.

On Issue objection memo no.11 dt.08.11.20179(page 30) the Local authority recovered the amount of Rs 1700/- vide MR No.

74/84/Dt.25-04-2018 .

PARA: 13 AUDIT OF RECEIPTS

13.1 - DCB POSITION

DCB POSITION Name of the Tax & Fees	Demand			Collection			Rebate Allowed	Current Collection + Rebate	Balance		
	Arrear	Current	Total	Arrear	Current	Total			Arrear	Current	Total
1	2	3	4	5	6	7	8	9(6+8)	10(2-5)	11(3-9)	12(10+11)
Holding	1863529.57	708969.48	2572499.05	520204.04	621210.61	1141414.65	42177	663387.61	1343325.53	45581.87	1388907.4
Letrin	53755.58	0	53755.58	1726.55	0	1726.55	0	0	52029.03	0	52029.03
Water	2629049.7	548942.35	3177992.05	392333.38	397480.49	789813.87	29052	426532.49	2236716.32	122409.9	2359126.18
Light	2901418.12	556950.64	3458368.76	421840.69	433470.11	855310.8	30927	464397.11	2479577.43	92553.53	2572130.96
Total-	7447752.97	1814862.47	9262615.44	1336104.66	1452161.21	2788265.87		1452161.21	6111648.31	260545.3	6372193.57
Stall Rent	2581766	3437481	6019247	1494735	3437481	4932216	0	3437481	1087031	0	1087031
Lease of Park	0	424054	424054	0	424054	424054	0	424054	0	0	0
Weekely Market	0	297633	297633	0	297633	297633	0	297633	0	0	0
Town Hall	0	494000	494000	0	494000	494000	0	494000	0	0	0
Cess Pool	0	417819	417819	0	417819	417819	0	417819	0	0	0
Tender Paper	0	1205380	1205380	0	1205380	1205380	0	1205380	0	0	0
U/S-290	0	15500	15500	0	15500	15500	0	15500	0	0	0
Total-	2581766	6291867	8873633	1494735	6291867	7786602	0	6291867	1087031	0	1087031
Grand Total-	10029518.97	8106729.47	18136248.44	2830839.66	7744028.21	10574867.87	0	7744028.21	7198679.31	260545.3	7459224.57

13.2 - Non deposit of Renewal Charges of Mobile Tower/Telephone Tower

On security the details of Moibile Twoer/Telecom Tower in the Municipal area along with premission issued ,renewal and fees depopisited, it was found that there are 27 nos of mobile tower /Telecom towers were running without renewal at year ending 2017 i.s.or on 31.3.17. Due to Non-renewal of license is time on amount of Rs 213000.00 has loss The Municipality fund. The details list of Mobile/Telecom company along ... Location and the outstandinglicensee fees due as on 31.3.17 are furnished below.

Sl No	Name of the Mobile/Telecom Company	Land Owners of Location	Location	Location Outstanding due as on 31.3.17
1	ATC Telecom Infrastructure	Praddep Sahu	Gandhinagar	8,000.00
2	-do-	Sinu Sardar Padhi	Near Railway station	8,000.00
3	-do-	Smt Anjali Sahu	Hotel Rajmahal	8,000.00
4	-do-	Ramesh Ch Maharana	Chandrasekhar Nagar	8,000.00
5	-do-	Ranraj Singdeo	Old Palace	8,000.00
6	-do-	Saroj Mishra	Shantipara	8,000.00
7	-do-	Santanu Thakur	Bijakhman	8,000.00
8	-do-	Baidyanath Hota	Plot no.810 Khata no.714 mouza-bijakhman	8,000.00
9	-do-	Tahala Sahu	Gandhinagar	8,000.00
10	-do-	Somresh Ch Panda	Bijakhman	8,000.00
11	-do-	Indramani Rout	Rajendrapara	8,000.00
12	VIOM	Smt. Sumanthini Thakur	Palaceline	8,000.00
13	-do-	Baidyanath Hota	Radharanipara	8,000.00
14	-do-	Somresh Ch Panda	Rugudipara	8,000.00
15	Tranced Infrastructure	Smt Priyambada Pradhan	Malipada	8,000.00
16	-do-	Sudam Ch Dash	Palaceline	8,000.00
17	Dishnet Wireless (Aircel)	Smt Chinmayee Purohit	Udayanagar	10,000.00
18	-do-	Smt Bimala Thakur	Tulsinagar	10,000.00
19	-do-	Debasis Naik	Kandhpali	10,000.00
20	-do-	Subash Ch Panda	Salepali	10,000.00
21	-do-	Dolly Hota	Rajendrapara	10,000.00
22	-do-	Shyam Sunder Sahu	Gandhinagar	10,000.00
23	-do-	Ramesh Pr Nayak	Dunguripara	10,000.00
24	Relience JIO	Promod Bagh	Rugudipara	5,000.00
25	-do-	Deepa Mishra	Telegothpara	5,000.00
26	-do-	Sudam Ch Dash	Palaceline	2,500.00
27	-do-	Persuram Naik	Rugudipara	2,500.00
			Total-	213,000.00

Hence necessary steps may kindly be taken to recover renewal of license fees along with penalty from the Mobile/Telecom towers company stated above as on 31.3.17 .

On issue objection memo no 6 dated 13.10.2017 page 12&13 the local authority replied that notice has issued to the 27 nos. of above defaulters. Further steps are being taken for collection of outstanding dues failing which steps will be taken for cancellation of license. Hence till recovery the above amount , Rs 2,13,000 is kept under objection .

13.3 - Non assessment of Holding Tax of railway Land ,Agriculture Land

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3.Non assessment of Holding Tax of railway Land ,Agriculture Land

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As per provisions contained in section 131(1) (a) of the Odisha Municipal (OM)Act 1950 the Municipalities shall impose tax on holding situated with in the Municipality area on their annual value. Further as per provision contained under section 131(2) (b) of the OM Act 1950 Municipality shall levy holding tax on annual value of railway lands situated with in the municipalities which are not used for exclusively for agricultural purpose and are not occupied by as adjacent and appurtenant to any buildings. As per Rule 518(1) of OM Rules,1953 the annual value was to be determined by a committee consisting of the Executive Officer the Collector of the District and one representative of the Railway authority. As per Rule 518(10) of the OM Rule 1953 of the Committee does not complete the valuation of any railway lands before the commencement of the half year, with effect from which they are to be assessed on their assessment is to be revised. The Executive Officer may assess them according to the prevailing market value in case the of other lands are to be assessed for the first time and in accordance with the existing valuation . and shall be entitled to collect the tax on the basis of such assessment pending the valuation of the said land by the committee. Rule-519 of OM Rules,1953 determination of annual value of the land , Rule-520 determination of the capital value of land . As per section 131(3) of the OM Act 1950 the holding tax to be leived on the land situated with in the Municipal area and used exclusively for the agriculture purpose. During the year 2016-17,whether tax is being leived on the railway land , if yes please furnish the amount of collection of holding tax, if no please give reason(S).

On issue objection memo no.7 dt.17.10.2016 page 17 the local authority the matter will be raised before the Railway Authority Bolangir.

13.3 - Non assessment of Holding Tax of railway Land ,Agriculture Land

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3.Non assessment of Holding Tax of railway Land ,Agriculture Land

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On issue objection memo no.7 dt.17.10.2016 page 17 the local authority the matter will be raised before the Railway Authority Bolangir.

13.4 - Year wise break up position of D C B and Time barred tax

YEAR WISE BREAK-UP of D C B

The details of year wise break-up of outstanding D C B position as on 31.03.2017 is furnished below:-

SL No	For the Year	Holding Tax	Light Tax	Water Tax	Latrin Tax	Total
1	2001-02	315,906.51	968,419.74	995,742.27	52,029.03	2,332,097.55
2	2002-03	41831.08	20428.08	20428.82	0	82,687.98
3	2003-04	18087.86	43018.61	15330.66	0	76,437.13
4	2004-05	44571.31	57117.58	11796.99		113,485.88
5	2005-06	89307.87	34792.58	14108.46		138,208.91

6	2006-07	67348.65	77151.86	30730.78	0	175,231.29
7	2007-08	34926.52	112734.15	82518.72		230,179.39
	2008-09	63167.2	90556.19	59320.25	0	213,043.64
8	2009-10	4748.6	82364.7	73027.8	0	160,141.10
9	2010-11	11178.62	112543.9	49420.98	0	173,143.50
10	2011-12	37005.12	255754.79	239431.25	0	532,191.16
11	2012-13	111889.72	181356.91	97619.03	0	390,865.66
12	2013-14	195384.13	190008.4	182933.69	0	568,326.22
13	2014-15	166689.43	85741.31	155930.69	0	408,361.43
14	2015-16	141282.91	167588.63	208375.93	0	517,247.47
15	2016-17	45581.87	92553.53	122409.86	0	260,545.74
Total		1,388,907.40	2,572,130.96	2,359,126.18	52,029.03	6,372,194.43

Time Barred Tax for dues and 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 due to the Municipality area under this act, after expiration of a period of 5 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.

Under section 347 states that, save as otherwise expressly provided in this act, no persons shall be tried for any offence against the provision of this act, or of any rule, regulation or 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 by the Municipality or its executive officer, with in three month of the commence of the the offence.

On scrutiny, it is found from the table noted above the year wise breakup of taxes amounting to Rs.6372194.43 is lying outstanding balance as on 31.03.2017. Out of which Rs.390865.66 has become time barred by limitation (tax outstanding for more than 5 years from the year 2016-17 i.e. year of 2012-13. For this SriSrikant Dash, Ex-Executive Officer will be held responsible .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikant Dash, OAS-I	Ex-Executive Officer	Now EO at Kendrapada Municipality	390866

AT,PO,Dist-Kendrapada

13.4 - Year wise break up position of D C B and Time barred tax

YEAR WISE BREAK-UP of D C B

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4	2004-05	44571.31	57117.58	11796.99		113,485.88
5	2005-06	89307.87	34792.58	14108.46		138,208.91
6	2006-07	67348.65	77151.86	30730.78	0	175,231.29
7	2007-08	34926.52	112734.15	82518.72		230,179.39
	2008-09	63167.2	90556.19	59320.25	0	213,043.64
8	2009-10	4748.6	82364.7	73027.8	0	160,141.10
9	2010-11	11178.62	112543.9	49420.98	0	173,143.50
10	2011-12	37005.12	255754.79	239431.25	0	532,191.16

11	2012-13	111889.72	181356.91	97619.03	0	390,865.66
12	2013-14	195384.13	190008.4	182933.69	0	568,326.22
13	2014-15	166689.43	85741.31	155930.69	0	408,361.43
14	2015-16	141282.91	167588.63	208375.93	0	517,247.47
15	2016-17	45581.87	92553.53	122409.86	0	260,545.74
Total		1,388,907.40	2,572,130.96	2,359,126.18	52,029.03	6,372,194.43

Time Barred Tax for dues and 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 due to the Municipality area under this act, after expiration of a period of 5 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.

Under section 347 states that, save as otherwise expressly provided in this act, no persons shall be tried for any offence against the provision of this act, or of any rule, regulation or 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 by the Municipality or its executive officer, with in three month of the commence of the the offence.

On scrutiny, it is found from the table noted above the year wise breakup of taxes amounting to Rs.6372194.43 is lying outstanding balance as on 31.03.2017. Out of which Rs.390865.66 has become time barred by limitation (tax outstanding for more than 5 years from the year 2016-17 i.e. year of 2012-13. For this SriSrikant Dash, Ex-Executive Officer will be held responsible .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikant Dash, OAS-I	Ex-Executive Officer	Now EO at Kendrapada Municipality AT,PO,Dist-Kendrapada	390866

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Payment of advertisement charges by violating the advertisement policy of Govt.of Odisha-1998

As per Govt of Odisha Gazette Notification No-1708 dt.23.12.1998 "All Commercial Classified and display advertisement by State Govt. Agencies, undertaking Corporationetc. Will routed through the Information and Public Relation Department to eligible news papers/Periodical in the approved list. The Budget provision of the undertaking State Government Agencies , Corporationwill be Communicated to the information and Public Relation Department at thebegining of the year for keeping on effective watch on release of advertisements. Such Budget provision must be communicated with the first half of the year if not communicated earlier. Information Public Relation Department shall communicate approved rate in respect of each news papers/Periodical to all such advertisers in order to enable then to make payment directly to the news papers under intimation to Information and Public Relation Department.

Further Under Section 17(A) of Odisha Muncipal Act-1950 "Unless Provision has been made in the Municipal Budget as approved by the State Govt. No expenditure shall be incurred by the Council Without prior approval of the director.

From the above it is clearly stated that all the advertisement of all Government, department /Undertakingetc have to be routed through information and public relation department. But violating the above guideline a total sum of Rs.281124.00 expenditure was made towards advertisement charges during the year 2016-17 which need clarification.

The details of payment is furnished below.

Vr.No/Dt	Amount
13/26.4.16	5,000.00
17/3.5.16	2,000.00
137/15.7.16	14,148.00
138/15.7.16	5,741.00
142/15.7.16	15,098.00
140/15.7.16	5,209.00
141/15.7.16	6,600.00
237/29.9.16	2,970.00
238/29.9.16	6,000.00
239/29.9.16	1,500.00
240/29.9.16	1,500.00
241/29.9.16	1,500.00
242/29.9.16	1,500.00
274/7.10.16	45,000.00
276/14.10.16	1,500.00
297/27.10.16	2,000.00
353/26.12.16	14,904.00
354/26.12.16	17,943.00

365/4.1.17	1,500.00
366/4.1.17	1,500.00
369/4.1.17	5,000.00
370/4.1.17	2,000.00
371/4.1.17	2,000.00
372/4.1.17	10,000.00
373/4.1.17	20,837.00
374/4.1.17	4,500.00
377/4.1.17	16,500.00
409/27.1.17	28,361.00
410/31.1.17	30,813.00
438/8.3.17	1,500.00
439/8.3.17	5,000.00
455/23.3.17	1,500.00
Total-	281,124.00

On issue objection memo No.7 dated 17.10.2017 page 14 &15 the local authority replied that noted for future guidance .

Hence a total sum of Rs 281124.00 is kept under objection .

14.2 - Non Deposit of VAT Collected from the sale of Tender Papers

Non Deposit of VAT(Collected from the sale of Tender Papers)

On checking the receipt side of the Accountant cash book it was found that a total sum of Rs.1205380.00 has collected towards sale of Tender Paper during the year 2016-17. The details are given below.

Date of Collection	Amount
6.12.16	10,500.00
7.12.16	2,000.00
8.12.16	10,500.00
15.12.16	10,500.00
16.12.16	10,500.00
16.12.16	500.00
20.12.16	175,980.00
20.12.16	41,370.00
23.12.16	6,300.00
26.12.16	37,800.00
28.12.16	12,600.00
29.12.16	6,300.00
7.1.17	120,120.00
14.3.17	759,780.00
18.3.17	630.00

Total-	1,205,380.00																			
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The Cost of Tender paper which includes 5% of VAT. Hence the VAT of 5% of total cost of Tender paper come to Rsl.60269.00 (5% of 1205380.00) which has not deposited till 31.3.17. Hence Rs.60269.00 may be deposited towards VAT and compliance report to audit.

On issue of audit objection memo no 7 dated 17.10.2017 page 17 the local authority the amount would be deposited in proper head of account .
Till the deposit of the VAT amounting to Rs 60269.00 in proper quarter , a total sum of Rs 60269.00 is kept under objection.,

14.2 - Non Deposit of VAT Collected from the sale of Tender Papers

2. Non Deposit of VAT(Collected from the sale of Tender Papers)

On checking the receipt side of the Accountant cash book it was found that a total sum of Rs.1205380.00 has collected towards sale of Tender Paper during the year 2016-17. The details are given below.

Date of Collection	Amount																			
6.12.16	10,500.00																			
7.12.16	2,000.00																			
8.12.16	10,500.00																			
15.12.16	10,500.00																			
16.12.16	10,500.00																			
16.12.16	500.00																			
20.12.16	175,980.00																			
20.12.16	41,370.00																			
23.12.16	6,300.00																			
26.12.16	37,800.00																			
28.12.16	12,600.00																			
29.12.16	6,300.00																			
7.1.17	120,120.00																			
14.3.17	759,780.00																			
18.3.17	630.00																			
Total-	1,205,380.00																			

The Cost of Tender paper which includes 5% of VAT. Hence the VAT of 5% of total cost of Tender paper come to Rsl.60269.00 (5% of 1205380.00) which has not deposited till 31.3.17. Hence Rs.60269.00 may be deposited towards VAT and compliance report to audit.

On issue of audit objection memo no 7 dated 17.10.2017 page 17 the local authority didn't return objection memo till close of audit .
Till the deposit of the VAT amounting to Rs 60269.00 in proper quarter , a total sum of Rs 60269.00 is kept under objection.,

14.3 - Production of supporting Vouchers

Production of supporting Vouchers				

As per the Last Audit report No-190902/AR/16-17. Balangir it was certified that a total of Rs 79,43,226.00 was found to have withdrawn from the different bank accounts or different dates . But in support of with drawl no vouchers were produced before previous audit. Hence the same vouchers relating to the payment of Rs.79,43,226.00 may please be produced before current audit for proper verification and check.

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The details are given below.

Sl No	Name of the Bank and A/C No	Cheque No	Date of encashment	Amount withdrawn
1	PNB Balangir A/C No.22751	322120	7.12.15	40,562.00
2	-Do-	322121	8.12.15	41,465.00
3	-Do-	322122	8.12.15	41,772.00
4	-Do-	322118	8.12.15	43,128.00
5	-Do-	322123	11.12.15	30,912.00
6	-Do-	322118	11.12.15	41,136.00
7	-Do-	322145	23.3.16	42,557.00
8	-Do-	322146	23.3.16	42,557.00

9	Allahabad Bank A/C no.5033(Old)3911 (new)	864420	31.3.16	42,8406.00
10	PNB Balangir A/C No.4643	541075	5.8.15	57,000.00
11	-Do-	541076	29.9.15	190,000.00
12	Axis Bank Balangir A/C no-97345	167274	4.5.15	84,600.00
13	-Do-	167264	4.5.15	100,800.00
14	UCO Bank Balangir A/C No-4975	921802	29.9.15	2,862,447.00
15	UBI Balangir A/C No.36266	512239	13.8.15	87,430.00
16	-Do-	512240	3.11.15	39,861.00
17		837218	18.3.16	84,317.00
18	SBI Balangir A/C No-31501	492846	15.10.15	898,047.00
19	-do-		8.6.15	720,000.00
20	IDBI Balangir A/C No-53075	805411	17.6.15	13,508.00
21	-Do-	805677	7.12.15	84,356.00
22	-Do-	806028	8.12.15	217,711.00
23	-Do-	806018	8.12.15	74,746.00
24	-Do-	806038	8.12.15	144,585.00

25	-Do-	80605	8.12.15	146,322.00
26	-Do-	80568	9.12.15	170,421.00
27	-Do-	80600	10.12.15	106,729.00
28	-Do-	80604	11.12.15	90,122.00
29	-Do-	80569	11.12.15	150,031.00
30	-Do-	80606	11.12.15	25,380.00
31	-Do-	80574	29.12.15	72,361.00
32	-Do-	80575	31.01.16	119057.00
	Total			7943226.00

On issue of objection memo No. 4 dated 23.8.17 page 4 to 7 the local authority replied that the above vouchers are kept with Sri Devraj Meher Ex Accountant who is now under going medical treatment under coma . However the above amount of Rs 7943226.00 has suggested for recovery in the last audit report No. 190902/16-17

14.4 - Non Production of purchase file, tender file, comparative statement towards purchase of electricals goods.

On checking paid vouchers of accountant cashbook for the year 2016-17, it was found that a total sum of Rs.32897396.00 have paid on different dates to Bhagawati enterprises Kantabanji & Shantoshi electricals Balangir towards purchase of electricals goods. the details are given below.

Voucher No/Date	Amount	Paid to
14(GB)/28.4.16	2109181.00	Bhagabati enterprises Kantabanji
63(GB)/28.5.16	2221694.00	Bhagabati enterprises Kantabanji
64(GB)/28.5.16	455379.00	Santoshi electricals Balangir
145(GB)19.7.16	3079264.00	Bhagabati enterprises Kantabanji
177(GB)/17.8.16	2108760.00	Bhagabati enterprises Kantabanji
212(GB)/1.9.16	2522862.00	Bhagabati enterprises Kantabanji
231(GB)/22.9.16	1868538.00	Santoshi electricals Balangir
298(GB)27.10.16	1575000.00	Bhagabati enterprises Kantabanji
233(GB)26.9.16	1735362.00	Bhagabati enterprises Kantabanji
184(GB)/31.12.16	3869898.00	Bhagabati enterprises Kantabanji
219(GB)/31.1.17	3680479.00	Bhagabati enterprises Kantabanji
238(GB)/22.2.17	2511855.00	Bhagabati enterprises Kantabanji

266(GB)/23.3.17	3941615.00	Bhagabati enterprises Kantabanji
235(GB)/13.2.17	1217489.00	Bhagabati enterprises Kantabanji
Total-	32897396.00	

On issue objection memo No. 8 dated 02.11.2017 page 19 & 20 to produce the purchase file of above payment, tender file, comparative statement etc. The local authority replied that Sri Bhaktabandhu Dash Electric Incharge has been asked to produce the purchase file and tender file, but Sri Bhaktabandhu Dash hasn't produce the same at the time of audit or at the time of exist conference.

Till its production to next audit a total sum of Rs 32897396.00 is kept under objection.

14.5 - Excess payment in term of VAT

On checking of paid voucher and accountant cashbook, it was found that a total sum of Rs.7133.00 has paid in excess to the Bhagawati enterprises Kantabanji towards purchase of electricals goods. which need recovery from Bhagawati enterprises Kantabanji. The details are given below.

Voucher No/Date	Bill no/Date	Item Name	Item SI No	Amount Paid	VAT due@5%	VAT Claim	Excess
145/19.7.16	75/23.6.16	6mm Aluminium Wire	5	27000	1350	3645	2295
-do-	-do-	2.5 mm Aluminium Wire	6	16200	810	2187	1377
-do-	-do-	2.5 mm Copper Wire	7	4900	245	661	416
-do-	57/23.6.16	6mm Aluminium Wire	5	9000	450	1305	855
-do-	-do-	Copper Wire	10	5920	296	858	562
177/17.8.16	57/23.10.15	Copper Wire	4	7000	350	945	595
-do-	-do-	2.5mm Aluminium Wire	6	12150	607	1640	1033
						Total-	7133

on issue objection memo No 12 dated 08.11.2017 page no 31 the local authority replied that the amount would be recovered from BHAGABATI ENTERPRISE, KANTABANJI.

For the above excess payment amounting to Rs 7133.00 the following persons are held responsible.

- 1) Jayanta Kumar Parida EO - Rs 2752.00
 - 2) Sachidananda Satpathy Eo - Rs 814.00
 - 3) Debraj Meher Accountant -Rs 3567.00
- Total - Rs 7133.00

14.5 - Excess payment in term of VAT

On checking of paid voucher and accountant cashbook, it was found that a total sum of Rs.7133.00 has paid in excess to the Bhagawati enterprises Kantabanji towards purchase of electricals goods. which need recovery from Bhagawati enterprises Kantabanji. The details are given below.

Voucher No/Date	Bill no/Date	Item Name	Item SI No	Amount Paid	VAT due@5%	VAT Claim	Excess
145/19.7.16	75/23.6.16	6mm Aluminium Wire	5	27000	1350	3645	2295
-do-	-do-	2.5 mm Aluminium Wire	6	16200	810	2187	1377
-do-	-do-	2.5 mm Copper Wire	7	4900	245	661	416
-do-	57/23.6.16	6mm Aluminium Wire	5	9000	450	1305	855
-do-	-do-	Copper Wire	10	5920	296	858	562
177/17.8.16	57/23.10.15	Copper Wire	4	7000	350	945	595
-do-	-do-	2.5mm Aluminium Wire	6	12150	607	1640	1033

						Total-	7133
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on issue objection memo No 12 dated 08.11.2017 page no 31 the local authority didn't return the objection memo till close of audit .

For the above excess payment amounting to Rs 7133.00 the following persons are held responsible.

- 1) Jayanta Kumar Parida EO - Rs 2752.00
 - 2) Sachidananda Satpathy Eo - Rs 814.00
 - 3) Debraj Meher Accountant -Rs 3567.00
- Total - Rs 7133.00

14.6 -

On checking the deposits and withdrawl of different Bank Pass book with reference to accountant cashbook, it was found that a total sum of Rs.266563 was debited from the following Bank Passbooks on the following dates but in support of the debit no expenditure has boked in the accountant cashbook and also no voucher could be made available to audit for verification.

The details are given below.

Account No & Bank	Amount	Cheque No/Date of debit
20620813911 Allahabad Bank Balangir	224452	866081/2.4.16
479800100022751, PNB Balangir	42111	322144/8.4.16
Total-	266563	

On checking the deposits and withdrawl of different Bank Pass book with reference to accountant cashbook, it was found that a total sum of Rs.266563 was debited from the following Bank Passbooks on the following dates but in support of the debit no expenditure has boked in the accountant cashbook and also no voucher could be made available to audit for verification.

The details are given below.

Account No & Bank	Amount	Cheque No/Date of debit
20620813911 Allahabad Bank Balangir	224452	866081/2.4.16
479800100022751, PNB Balangir	42111	322144/8.4.16
Total-	266563	

14.7 - Amount debited from passbook but expenditure not book in the accountant cashbook.

On checking the deposits and withdrawals of different Bank Pass book with reference to accountant cashbook, it was found that a total sum of Rs.266563 was debited from the following Bank Passbooks on the following dates but in support of the debit no expenditure has booked in the accountant cashbook and also no voucher could be made available to audit for verification. The details are given below.

Account No & Bank	Amount	Cheque No/Date of debit
20620813911 Allahabad Bank Balangir	224452.00	866081/2.4.16
479800100022751, PNB Balangir	42111.00	322144/8.4.16
Total-	266563.00	

On issue objection memo No 10 dated 03.11.2017 page 28 and 29, the local authority produced the above vouchers dully signed and passed for payment by the exucutive officer .

PARA: 15 **AUDIT ON WORKS**

15.1 - Excess Payment in works over and above the tender value

On checking the following works case record w.r.t. connected M.B it was found that a total sum of Rs. 21,802.00 has paid in excess to the executants over and above the tender/ agreement value in the following works as detailed below which needs recovery for the executants.

Sl No	Name of the work	Scheme	E.C	Vr.No/Date	MB No/Page No	Name of the executant	Name of the JE	Amount paid in the works bill	Amount admissible as per Tender/Agreement	Excess
1	2	3	4	5	6	7	8	9	10	11
1	Const of C.C Drain from Santosh Danta res. To Trun chakrabarty res W.No-14	TFC SWM	4 Lakhs	182(1)/29.12.16	137/152-154 & 188	Santosh Dash	Golok Bihari Sahu	396920	392462	4458
2	Const. Of C.C Road at Sishu Sahu Gali Shantipada W.no.2	TFC R/B	1.5Lakhs	290/31.3.17	182/43-44 & 50	Dharam Nag	Golok Bihari Sahu	142205	140893	1312
3	Const of C.C Road from Muna Padhi Side Gali C.S Nagar W.No-2	TFC R/B	1.5Lakhs	291/31.3.17	182/28-29 & 48	Dharam Nag	Golok Bihari Sahu	144425	142483	1942
4	Const. Of RCC Culvert/Drain of Chaka Karan res. W.No.14	Devolution Funds	1.5Lakhs	72/8.7.16	159/174-176 & 178	Stru Suman Barik	Golok Bihari Sahu	129970	128657	1313
5	Const. Of c.C Road of Swain Babu res to Agast Babu res. C.S nagar W.No.2	TFC R/B	2.5Lakhs	289/31.3.17	182/19-21 & 53	Dharam Nag	Golok Bihari Sahu	240860	237777	3083
6	Const of Bus Stop in different six place of Balangir Municipality	MPLAD	15 Lakhs	5/8.4.16	164/88-93	Jagannath Mishra	Rojalisa Rout	1499603	1495074	4529
7	Const. Of Drain/Culvert Mahalaxminagar W.no-18	TFC R&B	10Lakhs	261/17.3.17	181/10-20 & 34	Alekha Nanda	Sanjaya Mohanty	852640	848315	4325
8	Const of C.C Drain Baba Chowk to Haresh Pattnaik res W.No-14	Devolution Fund	5Lakhs	195/17.1.17	113/184-188	Ranjan Ray	Golok Bihari Sahu	427434	426594	840

Total	21802
Hence Rs.21802.00 may be recovered from the executants noted above .	

On issue objection memo No 9 dated 03.11.2017 page 22 the local authority replied that the amount will be recovered from the executants.

Persons responsible

- 1) Jayanta Kumar Parida EO - Rs 1510.00
 - 2) Sachidananda Spathy EO - Rs 5757.00
 - 3) Debraj Meher Accountant - Rs 1947.00
 - 4) Ritesh Chand Accountant - Rs 5321.00
 - 5) Golak Bihari Sahu JE - Rs 4316.00
 - 6) Sanjay Mahanty JE - Rs 1441.00
 - 7) Smt. Rozalisha Rout JE - Rs 1510.00
- Total - Rs 21802.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Jayanta Parida	EX-EO	Talcher Minicipality Dist Anugul	1510
2	Sachidananda Satpathy	EX-EO	Biramitrapur Minicipality Dist Sundargarh	5757
3	Debraj Meher	Accountant	Bolangir Minicipality	1947
4	Ritesh Chand	Accountant	Bolangir Minicipality	5321
5	Golak Bihari Sahu	JE	Bolangir Minicipality	4316
6	Sanjaya Mahanty	JE	Balangir Minicipality	1441
7	Smt. Rozalisha Rout	JE	Bolangir Minicipality	1510

15.2 - Excess Payment in works over and above the tender value

On checking the following works case record w.r.to connected M.B it was found that a total sum of Rs. 6989.00 has paid in excess to the executants than agreement value in the following works as detailed below which needs recovery for the executants.

Sl	Name of the Item	Item SI no	Name of the work	E.C	Scheme	Vr.No/Date	MB No/Page No	Amount paid in the works bill	Amount admissible asper agreement	Excess	Name of the JE	Name of the executant
1	2	3	4	5	6	7	8	9	10	11	12	13

1	filling F&P/road surface with clean coarse river sand inculding watering & rammiainig etc	2	Imp of C.C road /drain at Talpalipada Birendra Patel and Ramakanta sa road front W No-4	4	Lakhs	Devolution Funds	223/8.2.17	180/1to 6 and 35	10701.00 for 34151.00 @313.33	8890.00 for 34.151 @ 260.33	1811	Sanjaya Mohanty	Sunil Naik
2	Do-	2	C.C Road Madhu Dang gali Shantipada W.no-2	1.5	Lakhs	TFC R/B	292/31.3.17	182/37 to 38 & 52	2581.00 for 82.37 cum @ 313.33	2144.00 for 82.37 cum @ 260.33	437	Golak Bihari Sahu	Dharam Nag
3	Do-	2	Complition of Balance person of C.C road sale Tax colony w.no.21	4	Lakhs	MV Tax	258/11.3.17	184/11-18 & 21	11962.00 for 38.178 cum @ 313.33	9939.00 for 38.178 cum@260.37	2023	Sanjaya Mohanty	Abhisek Panigrahi
4	Do-	2	Const. Of C.C drain/culvert from Ramani Babu res to Papu Babu res W.No.9	3	Lakhs	Devolution Funds	269/24.3.17	179/116-123 & 128	2712.00 for 8.657 cum @ 313.33	2254.00 for 8.657 cum @ 260.33	458	Sanjaya Mohanty	Motilal Mahananda
5	Do-	2	Imp of Road from Ram Babu res to Rusi Babu res W.9	1	Lakhs	TFC R/B	272/24.3.17	179/78-82 & 126	3055.00 for 9.751 cum@313.33	2538.00 for 9.751cum@ 260.33	517	Sanjaya Mohanty	Motilal Mahananda
6	Do-	2	Balance Potain of C.C Road on Deba Dwebedi Gali C.S Nagar W.No-2	1.5	Lakhs	TFC R/B	293/31.3.17	182/11-12	4260.00 for 13.595cum@313.33	3539.00 for 260.37cum@260.33	721	Golak Bihari Sahu	Dharam Nag
7	Do-	2	Impr. Of road from Ramai Babu res to Bhamar Babu res W.No-9	2	Lakhs	TFC R/B	237/24.3.17	179/96-101 & 127	6040.00 for 19.276cum@313.33	5018.00 for 19.276cum@260.33	1022	Sanjaya Mohanty	Motilal Mahananda
										Total	6989.00		

Hence Rs.6989.00 may be recovered from the executants noted above

On issue objection memo No 9 dated 03.11.2017 page 21 the local authority replied that the amount will be recovered from the executants.

Persons responsible

- 1) Sachidananda Spathy EO - Rs 2330.00
- 2) Ritesh Chand Accountant - Rs 2330.00
- 3) Golak Bihari Sahu JE - Rs 386.00
- 4) Sanjay Mahanty JE - Rs 1943.00

Total - Rs 6989.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sachidananda Satpathy	EX - EO	Biramitrapur Municipality Dist- Sundargarh	2330
2	Ritesh Chand	Accountant	Bolangir Minicipality	2330
3	Sanjaya Mahanty	JE	Balangir Municipality	1943
4	Golak Bihari Sahu	JE	Bolangir Municipality	386

15.3 - Excess Payment

On checking the following works case record w.r.to connected M.B it was found that the following works have not completed in the stipulated period as per agreement as it being tenders Works, the works were to be completed with in the stipulated period but neither the works were completed in stipulated period as per agreement nor 1% deduction were made in the works bill towards compensation for delay in completion of work , due to non deduction of 1% from the works bill for delay in completion of work a total sum of Rs. 145451.00 have paid in excess to the executants as detailed below.

Sl No	Name of the Work	V No./dDate	MB No./ Page No	Date of Commencement of Works as per agreement	Due Date of Complition of Works as per agreement	Actual date of Complitation	Amount of the Work bill	Compensatio n due	Name of the JE	Name of the executant
1	1	1	5	6	7	8	9	10	11	12
1	Const of culvert near Swain babu gali Pratap Sagarpada W.No.16	152/4.11.16	162/81-83,198	30.10.15	1.12.15	16.4.16	48994	489	Golak Bihari Sahu	Sanjib Kumar Padhari
2	Const of CC road & Drain Gopi Bagh res to Daily Market Main road W.No.12	148/19.10.16	162/71-72 & 89	18.4.15	19.6.15	16.4.16	47117	471	Golak Bihari Sahu	Surendra Kumar Budek
3	Const of CC road and Drain Kapil Sandh re Rqabindra bag res W.no 12	147/19.10.16	162/67-68 & 90	18.4.15	19.6.15	16.4.16	48806	488	Golak Bihari Sahu	Surendra Kumar Budek

4	Const of CC road from Golak Naik res to Pradeo sai res Chiminibhatpada W.no 6	125/7.10.16	162/162-163 &177	9.5.16	10.6.16	4.9.16	48639	486	Golak Bihari Sahu	Jagannath Mishra
5	Imp of CC road from Mahadev Mandir to Pultu Tripathy road W.no-16	137/30.4.16	162/61-63 & 88	2.8.15	3.9.15	16.4.16	160071	1600	Golak Bihari Sahu	sridhara Naik
6	Const of CC road & Drain near Jitu Kumbhar res W.no-16	135/7.10.16	162/121.123 &171	8.4.16	9.7.16	14.8.16	164641	1646	Golak Bihari Sahu	Hrusikesh vyas
7	Constg of CC road Hatipada Club Bandh Adi W.no-16	137/7.10.16	162/148-149 &174	8.4.16	9.7.16	11.8.16	86118	861	Golak Bihari Sahu	Hrusikesh vyas
8	Const of CC road Antaryami Sahu res to padmanava sahu res W.no-8	31/30.4.16	160/178-179 & 183	23.11.15	24.2.16	4.4.16	297638	2976	Golak Bihari Sahu	Himansu Kumar Naik
9	Impro of road infront PS Dalai res to Kabi Babu re Santipada W.no-2	138/7.10.16	162/132-133 & 176	8.3.16	9.6.16	17.8.16	500000	5000	Golak Bihari Sahu	Dharm Nag
10	Impr of road from Padma Dharua res to Kabibabu res Santipada W.No.2	133/7.10.16	142/141-146 &173	8.3.16	9.6.16	14.8.16	197552	1975	Golak Bihari Sahu	Dharm Nag
11	Const of Road & Drain from Old Girl High School to mansoon Khan res W.No-11	48/21.5.16	163/147-156	5.8.13	6.10.13	16.4.16	757619	7576	Rojalisha Rout	Jagannath Mishra
12	Const of CC Road From Rohit nag res to Kalu nanda res, Kandhapalipada W.No-3	205/17.1.17	172/93-96 & 117	26.11.15	27.2.16	12.4.16	94537	945	Rojalisha Rout	Jitendra Dip
13	Const of CC road from patra Babu res to Jupudi Pada W.no-5	200/17.1.17	170/136-141	26.11.15	27.2.16	15.4.16	253474	2534	Rojalisha Rout	Jitendra Dip
14	Const of CC road infront Badapanda re W.no.6	126/7.10.16	164/129-133	9.5.16	10.6.16	2.9.16	49000	490	Rojalisha Rout	Anita Patel
15	Const. Of urinal near Durga Mandir	119/29.9.16	164/134-141 & 172	3.5.16	4.6.16	2.9.16	47332	473	Rojalisha Rout	Anita Patel
16	Const of CC Road Main road to Chopdar res	202/17.1.17	170/124-128	26.11.15	27.2.16	16.4.16	283947	2839	Rojalisha Rout	Jitendra Dip
17	Const of Culvert Sambhu hota Res w.No-13	240/23.2.17	177/61-66	2.5.15	3.7.15	17.1.17	48512	485	Rojalisha Rout	Sudhanidhi Dip
18	Const of premises at Gandhi Statue	42/8.6.16	170/142-145	3.5.15	4.6.15	30.5.16	49000	490	Rojalisha Rout	Anita Patel
19	Impr of road at PalaceLine	172/19.12.16	176/73-75	19.9.16	20.10.16	29.11.16	48941	489	Rojalisha Rout	Santosh Ku Panigrahi

	W.noi-21									
20	Const of Culvert near Bipin re Talpalipara W.No-3	210/20.1.17	172/97-103	31.10.15	1.12.15	16.4.16	48762	487	Rojalisha Rout	Jitendra Dip
21	Const of CC road and electrification from right site of Sambalpur road	20/11.5.16	172/113-118	31.12.15	1.2.16	16.4.16	49000	490	Rojalisha Rout	Motilal Mahananda
22	Const of CC road from Patnagarh road to Mahakur Babu res, Thana Pada W.No-1	203/17.17	170/117-122	26.11.15	27.2.16	16.4.16	296024	2960	Rojalisha Rout	Jitendra Dip
23	Const of Drain at Anand Nagar W.No-5	159/18.11.16	177/1-7	30.3.16	1.7.16	29.9.16	194454	1944	Rojalisha Rout	Dharm Nag
24	Const of CC road Adhira res to Pradip Naik res Thana Pada W.No-1	204/17.1.17	170/104-109	26.11.15	27.2.16	16.4.16	296045	2960	Rojalisha Rout	Jitendra Dip
25	Const of Busstop insix places of Blangir Municipality	5/8.4.16	164/88-93	3.11.15	4.2.16	16.4.16	1499603	14996	Rojalisha Rout	Jagannath Mishra
26	Const of CC Road Kabarkhana main road to Saroj Barik res W.no-3	201/17.1.17	170/130.135	24.11.15	27.2.16	16.4.16	189082	1890	Rojalisha Rout	Jitendra Dip
27	Impor of CC road & Drain infront of Mahapatra Babu res W.No-7	26/30.4.16	174/68-75	11.2.16	12.3.16	4.4.16	48555	485	Sanjaya Mohanty	Jagannath Mishra
28	Impo of Road from Biju Panigrahi To Himansu Panda res W.No-16	180-B/26.12.16	179/34-38 &47	23.5.16	24.6.16	15.12.16	48006	480	Sanjaya Mohanty	Padartha Jagdala
29	Const of CC road Barik rs to Santosh Dash res W.-21	110/28.9.16	174/144-150 &185	8.4.16	9.7.16	11.8.16	390386	3903	Sanjaya Mohanty	Prakesh Ch Ray
30	Const of CC road from Ashok rathares to Gudakhu Factory W.No-10	29/30.4.16	174/62-67 &72	6.3.13	7.5.13	5.4.16	493163	4931	Sanjaya Mohanty	Pratap Ku Nanda
31	Const of Culvert near Saroj Dora res W.No-9	158/18.11.16	178/178-183 & 175 P-1	8.3.16	9.6.16	16.9.16	200000	2000	Sanjaya Mohanty	Motilal Mahananda
32	Imp of road from Samir Barik res to fitwell Tailor W.no-11	154/5.11.16	178/184-187 & 175 P-3	19.10.13	20.12.13	17.9.16	200000	2000	Sanjaya Mohanty	Sarat Kumar Pujhari
33	CC road near Balaram Panigrahi res W.No-33	136/7.10.16	164/156-164	30.3..16	1.7.16	3.9.16	950132	9501	Rojalisha Rout	Sanjib Kumbhar
34	Const of CC road from pragulla Bohidar res to Bhatipada W.no-10	55/10.6.16	164/122-128	4.1.16	5.4.16	8.6.16	850103	8501	Rojalisha Rout	Satru suman Barik
35	Impor of Road	70/8.7.16	163/164-16	19.11.15	20.2.16	24.6.16	201919	2019	Rojalisha	Rashmiranjan

	from Gatesorobar Bandha Adi W No-13		8						Rout	Mohanty
36	CC Road near Indrasikha res W.No-5	209/20.1.17	172/109-112	31.10.15	1.12.15	6.4.16	46611	466	Rojalisha Rout	Jitendra Dip
37	CC road back side of BD College W.No-3	50/21.5.16	163/157-163	19.10.15	20.1.16	16.4.16	495319	4953	Rojalisha Rout	Sanjib Kumbhar
38	Wideing of road from Raami Talkies to Balangir Wonce College	16/11.5.16	170/81-90	6.8.13	7.10.13	8.4.16	629688	6296	Rojalisha Rout	Saroj Kumar Bhoi
39	Const of CC Road at Bag Pada W.no-7	32/30.4.16	174/82-90	26.11.15	27.2.16	19.4.16	278738	2787	Sanjaya Mohanty	Saroj Kumar Bhoi
40	Const of CC Road infront of Pankaj Jena res near UP School Talpalipara W.No-4	230/8.2.17	180/20-26 & 32	11.2.16	12.5.16	20.12.16	197664	1976	Sanjaya Mohanty	Sunil Kumar Meher
41	Impro of Drain/Culvert Dilip Mishra res to Santosh Dash res W.No-14	132/7.10.16	162/166-170	29.1.16	30.4.16	3.7.16	171668	1716	Golak Bihari Sahu	Khired Kumar Nag
42	Impro of Gandhi Stadium Balangir	43/8.6.16	172/119.123	28.9.13	29.11.13	18.5.16	61213	612	Rojalisha Rout	Biswa Ranjan Pujhari
43	Const of CC Road & Drain from R.K Mishra res to Hadibandhu clinic Mahalaxmi Nagar W.no-18	150/25.10.16	177/17-28	30.3.16	1.7.16	4.10.16	858137	8581	Rojalisha Rout	sridhara Naik
44	Improv of Biju Pattnaik Park	141/7.10.16	176/23-37 & 57	29.1.16	30.4.16	30.8.16	211830	2118	Rojalisha Rout	Sagar Sangam Satpathy
45	Const of Drain Ramai Bag res to Kamal Babu res	1798/26.12.16	178/31.343 & 37	21.9.16	22.10.16	24.11.16	38276	382	Sanjaya Mohanty	Motilal Mahananda
46	Improv of Road from Binod Tripathy res to Sanjaya Satpathy res W.no-15	180/26.12.16	179/39-46	23.5.16	24.6.16	15.12.16	48331	483	Sanjaya Mohanty	Padartha Jagdala
47	Const of RCC Slap Culvert near Amiya Dash res Sagarpada W.No-19	105/19.9.16	174/168-175 & 180	9.5.16	10.6.16	18.8.16	48983	489	Sanjaya Mohanty	Sagar Sangam Satpathy
48	Const of Culvert/Drain near Matkhai gali W.No.19	83/3.7.16	175/131-140	11.2.16	12.3.16	4.7.16	48508	485	Sanjaya Mohanty	Sagar Sangam Satpathy
49	Improv of Drain near Dixit Master res to bibekananda Mishra res W.No-15	22/20.5.16	175/69-75	13.5.15	14.7.15	6.5.16	48484	484	Sanjaya Mohanty	Padartha Jagdala

50	Supply of Crusher Dust at Ranjit Colony etc. W.No-21	173/19.12.16	178/20-23&35	20.9.16	21.10.16	5.12.16	48669	486	Sanjaya Mohanty	Sunil Kumar Naik
51	Const of CC Road From Naik Babu res to Subudhhi Babu res W.No.18	144/19.10.16	174/96-102	26.11.15	27.12.15	16.5.16	48592	485	Sanjaya Mohanty	Bancha Seth
52	Const of CC Road Debarchan sesh res to Band Adi w.no-9	52/10.6.16	175/77-82	4.1.16	5.4.16	27.5.16	334691	3346	Sanjaya Mohanty	Chandrakanta Mishra
53	Imp of road from PC Sahu res to Biswanath Mishra res W.No-21	130/7.10.16	175/162-168 & 177	11.2.6	12.5.16	23.8.16	419824	4198	Sanjaya Mohanty	Chandrakanta Mishra
54	Const of CC Road & Drain from Samiti Maharana res to Gopinath Club W.No-8	101/25.8.16	174/128-136 & 151	8.3.16	9.6.16	18.7.16	196194	1961	Sanjaya Mohanty	Motilal Mahananda
55	Impor of Beherapali Bandha W.no-9	102/25.8.16	174/123-127 & 153	19.10.15	20.1.16	28.6.16	195892	1958	Sanjaya Mohanty	Pranabandhu Sa
56	Const of CC at Rameswar Nagar W.No-7	28/30.4.16	174/48-51 & 74	23.11.15	2.2.16	12.4.16	282024	2820	Sanjaya Mohanty	Saroj Kumar Bhoi
57	Impro Raoad from Himanshu res to Ghanashyam res Rajib nagar W.18	139/7.10.16	175/169-175	30.4.16	1.7.16	28.8.16	169783	1697	Sanjaya Mohanty	Alekh Nanda
58	Const of CC Drain/Culvert from Ramai Babu res to Papu Babu res W.No-9	269/24.3.17	179/116-128	9.11.16	10.2.17	23.2.17	222979	2229	Sanjaya Mohanty	Motilal Mahananda
59	Const of CC road Paradise Palace to Tourist home W.no-13	178/21.12.16	176/59-63	19.11.15	20.2.16	11.11.16	258394	2583	Royalisha Rout	Rashmiranjan Mohanty
							145451.00			

Hence Rs.6989.00 may be recovered from the executants noted above .

On issue objection memo No 9 dated 3.11.17 page 23 to 27 , the local authority replied that the amount will be recovered from the executants.

Persons responsible

- 1) Jayanta Kumar Parida EO - Rs 21785.00
- 2) Sachidananda Spathy EO - Rs 26699.00
- 3) Debraj Meher Accountant - Rs 40259.00
- 4) Ritesh Chand Accountant - Rs 8225.00

5) Golak Bihari Sahu JE	-	Rs 5902.00
6) Sanjay Mahanty JE	-	Rs 12130.00
7) Smt. Rozalisha Rout JE	-	Rs 30451.00
Total -		Rs 145451.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Jayanta Kumar Parida	EX Eo	Talcher Municipality Dist - Anugul	21785
2	Sachidananda Satpathy	EX - EO	Biramitrapur Municipality Dist- Sundargarh	26699
3	Debraj Meher	Accountant	Bolangir Municipality	40259
4	Ritesh Chand	Accountant	Bolangir Municipality	8225
5	Sanjaya Mahanty	JE	Bolangir Municipality	12130
6	Golak Bihari Sahu	JE	Bolangir Municipality	5902
7	Smt. Rozalisha Rout	JE	Bolangir Municipality	30451

15.4 - Excess Payment over and above Tender Value

On checking the following works case record w.r.to connected M.B it was found that a total sum of Rs. 1400.00 has paid in excess to the executant over and above tender/ agreement value in the following works as detailed below which needs recovery for the executant.

Sl No	Name of the work	Scheme	E.C	Vr.No/Date	MB No/Page No	Name of the executant	Name of the JE	Amount paid in the works bill	Amount admissible as per Tender/Agreement	Excess
1	2	3	4	5	6	7	8	9	10	11
1	Improvement of road infront of PS Dalai res to Kapi Babu res Shantipada W.No-2	TFC	500000	138/7.10.16	162/132-133	Dharam Nag	Golak Bihari Sahu	500000	499509	491
2	Const of 2nos of Culvert at Rajendra Para near Suru Betel Shop W.No.16	Devolution	300000	68/8.7.16	169/141-144	Bibhuti Bhusan Jena	-do-	300000	299582	418
3	Construction of CC road infront of Dr. Hadibandhu Clinic to Nanda Advocate res. W.No-18	TFC	500000	36/30.4.16	162/75-77	Promod Sai	-do-	500000	499509	491
									Total-	1400

Hence Rs.1400 may be recovered from the executant . On issue objection memo 13 dated 8.11.17 page 22 the local authority replied that the amount will be recovered from the executants.

Persons responsible

- 1) Jayanta Kumar Parida EO - Rs 303.00
 - 2) Sachidananda Spathy EO - Rs 164.00
 - 3) Debraj Meher Accountant - Rs 466.00
 - 4) Golak Bihari Sahu JE - Rs 467.00
- Total - Rs 1400.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Jayanta Kumar Parida	EX Eo	Talcher Municipality Dist - Anugul	303
2	Sachidananda Satpathy	EX - EO	Biramitrapur Municipality Dist- Sundargarh	164
3	Debraj Meher	Accountant	Bolangir Municipality	466
4	Golak Bihari Sahu	JE	Bolangir Municipality	467

15.5 - Excess Payment over and above Tender Value

On checking the following works case record w.r.to connected M.B it was found that a total sum of Rs. 1179.00 has paid in excess to the executants above tender/ agreement value in the following works as detailed below which needs recovery for the executants.

Sl No	Name of the work	Scheme	E.C	Vr.No/Date	MB No/Page No	Name of the executant	Name of the JE	Amount paid in the works bill	Amount admissible as per Tender/Agreement	Excess
1	Const of CC road Mahanty Gali W.No-16	Devolutoin	100000	181(1)/29.12.16	132/193-194	Prasanta Kumar Seth	Golakbihari Sahu	96748	95850	898
2	Const of CC road from Manoj Mishra res to Sudam Mishra res Barpalipara	TFC	200000	182(2)29.12.16	137/159-161	Sushanta Patel	-do-	170845	170564	281

W.No-6									Total	1179
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Hence Rs.1179 may be recovered from the executant. On issue of objection memo No 14 dated 8.11.17 page 34 the local authority

replied that the amount will be recovered from the executants.

Persons responsible

1) Sachidananda Spathy EO - Rs 393.00

2) Ritesh Chand Accountant - Rs 393.00

3) Golak Bihari Sahu JE - Rs 393.00

Total - Rs 1179.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sachidananda Satpathy	EX - EO	Biramitrapur Municipality Dist- Sundargarh	393
2	Ritesh Chand	Accountant	Bolangir Minicipality	393
3	Golak Bihari Sahu	JE	Bolangir Municipality	393

15.6 - Non production of Work Cash records.

During course of audit a total sum of Rs. 2286656.00 amounting work cash records were not produced before audit. The details are given below.

SL No	Voucher No/Date	Name of the Work	Amount Paid	Name of the executant	Scheme
1	11/3.5.16	Construction of Mandap near Siba Mandir W.No-8	90901	Anita Patel	MP Lad
2	12/105.16	Construction of Comunity center Thana pada W.No-1	39883	Pradeep Suna	MP Lad
3	37/30.5.16	Improvement of premises of Gandhi Chowk Park	48047	Anita Patel	Own Fund
4	46/22.6.16	Renovation of Mandap at Barpali pada W.No-6	114336	Pitambar Mishra	MP Lad
5	66/8.7.16	RCC Culvert/Drain from Ashok Mishra res to Hadu Thapa res	170725	Kshirod Nag	RD
6	128/7.10.16	Bathing step at Karangakata Bandha	74655	Anita Patel	Devolution Fund
7	134/7.10.16	Drain from Dhuble res to Raju Meher res W.No-20	464299	Kshirodra Nag	TFC
8	153/5.11/16	CC road from Navin Mishra res to Raj Electronic	497005	Sudam Chandra Behera	RD
9	182/29.12.16	CC road and drain from Manamohan ratha res to Raghua Hota res.	100000	Sridhara Naik	TFC
10	182/29.12.16	CC road Culvert from Dama Mishra res to main road Teligoat pada	172227	Sridhara Naik	RD
11	182/29.12.16	Installation of Bronje Statue of BR Amvedkar	430000	Saroj Mahapatra	Own Fund
12	191/4.1.17	Drain from Banamali hota res to Krushana Panda res	44968	Sridhara Naik	BRGF
13	208/20.1.17	Culvert at Gopabandhu Nagar	39610	Jitendra Dip	Own Fund
		Total-	2286656		

The local authority is advised to produce the above work cash records in next audit, till Rs. 2286656.00 is kept under objection.

15.7 - Major Irregularities

The following irregularities of Important in nature were noticed on security of works account and case records which should be rectified immediately and compliance reported to audit .

- 1.The register of works is not maintained properly by filling of all the columns. All payment 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 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 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.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

There is no units/departments in this municipality . Hence no comments .

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

17.1. Introduction

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 provided 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 skills training programs as required by the market.

17.2. Aims & Objectives

The broader objective of the Employment through skills training & Placement (EST & P) Program is :-

(i) To Provide an asset to the urban poor in the form of skills for sustainable livelihood.

(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 o skilled urban poor to the National Economy.

17.3. Skill Training Modules

There are four types of Skill Training Modules provided in the scheme i.e

1.Skill Gap Analysis

2.Curriculum Designing

3.Soft Skills

4.Coures Duration

3.1 Skill Gap Analysis

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 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 projection for a period of 5 years. The Skills Gap analysis conducted by National Skill Development Corporation (NSDC) may be referred by the State Urban Livelihood Mission (SULM).

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 Institution, 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.

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 candidate willing to migrate to other regions skills training courses not identified under skill gap analysis may also be conduct.

3.2 Curriculum Designing

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.

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.

Qualification 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 basis skill training on specific, 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 operation (for courses other than computer training) professional Etiquettes, etc.
- b. Financial Literacy:- Orientation and awareness on saving , credit, subsidy, remittance, insurance and pensions.
- c. Other government scheme- the candidate may also be provided information regarding other government scheme (Including other components of MULM) and entitlements for poverty alleviation. The ULB should facilitate access to such scheme 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 plus 30 hours for soft skills training) for the cost of Rs.15000/-(18,000/- for North East and special states per candidates. However depending on the trade and course module SULM may define training with different duration. If the MES Curriculum is being followed , then the basic and advance level skill training courses may be combined to provide 430 hours training.

5. Transition of community structure under SJSRY to NULM:

Under the "Urban Community Development Network" (UCDN) component of SJSRY, the community structure like " Neighborhood 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 structure envisaged under NULM.

The Resources 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

SI No	Fund Received during 2016-17	Fund utilized during 2016-17
SJSRY / NULM	4045200.00	3397918.00
TOTAL	4045200.00	3397918.00

9. MONITORING & EVALUATION

The SMMU at the State level and CMMU at the ULB level will closely monitor progress o 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 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.

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PARA: 18 MISCELLANEOUS

18.1 -	
No comments.	

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

19.1 - 19.1- Non-Deposit of Govt dues	
19.1- Non-Deposit of Govt dues ,	

Rule-6 of OTC Vol-1 read with Rule 4 of OGFR stipulates that all moneys received or realized on behalf of Government should be deposited in full 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 Rs7504237.00en 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 31.3.2017. The details of such revenue are furnished above.

PARTICULARS	ROYALTY	VAT	CESS	PT	IT	TOTAL
OB AS ON 1.04.16	3732476.00	811595.00	873739.00	513550.00	427947.00	6359307.00
DEDUCTED DURING 16-17	1138434.00	2542748.00	512424.00	291100.00	931013.00	5415719.00
TOTAL	4870910.00	3354343.00	1386163.00	804650.00	1358960.00	11775026.00
DEPOSITED DURING 16-17	868556.00	1916855.00	386343.00	291100.00	807935.00	4270789.00
OUTSTANDING AS ON 31.3.16	4002354.00	1437488.00	999820.00	513550.00	551025.00	7504237.00

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 practices should be abandoned henceforth.

However, immediate steps may be taken to remit the above balance of Rs. 7504237.00/-into Govt. treasury on proper heads of account and compliance be reported to audit. Till than Rs. 7504237.00/-is kept under objection.

19.2 -

19.2-Lone Position

An abstract position of the loan for the year 2016-17 is furnished here under as per the previous Audit Report.

SL No	Particulars	Amount
1	O.B as on 1.04.17	9687383.00
2	Lone received during the year 2016-17	0.00
3	Total	9687383.00
4	Lone recovered during the year 2016-17	0.00
5	Loan outstanding as on 31.03.16	9687383.00

19.3 -

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 2016-17 is furnished below.

SL No	Particulars	Amount
1	O.B as on 1.04.17(Not furnished in Last A/R)	0.00
2	Amount deducted during the year 2016-17	2797967.00
3	Total	2797967.00
4	Amount refunded during the year 2016-17	755952.00
5	Balance as on 31.03.16	2042015.00

19.4 -

The details CPF deducted and deposited has been worked out basing on the financial statement of the municipality during the year 2016-17 is furnished below.

SL No	Particulars	Amount
1	O.B as on 1.04.17	283005.00
2	Amount deducted during the year 2016-17	2604454.00
3	Total	2887459.00
4	Amount deposited during the year 2016-17	383400.00
5	Balance as on 31.03.16	2504059.00

An amount of Rs.2504059.00 towards CPF contribution of employees may be deposited in concerned head of account and compliance reported.

PARA: 20 RESULT OF AUDIT

20.1 -

20.2-GENERAL REMARKS

The maintenance of books of accounts, records and registers of the Balangir Municipality is not satisfactory. Several important records & register 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 register of the Municipality.

Due to lack of regular monitoring, advance 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 with needs special attention of the local authority. Huge amount of grants are remained unspent vis-à-vis pending utilization 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 prompt and effective action for recoupment of outstanding advance to avoid temporary misappropriation of Govt money.
- v Ensure that as per scheme guidelines, the assets created out 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 the assets, etc.
- v Ensure that Govt dues be remitted to proper quarter within three day 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

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	13758513.00	0.00	0.00	0.00	
2	8.1	142748.00	1819248.00	142748.00	0.00	0.00	
3	13.2	0.00	213000.00	0.00	0.00	0.00	
4	13.4	390866.00	390866.00	390866.00	0.00	0.00	
5	13.4	390866.00	390866.00	390866.00	0.00	0.00	
6	14.1	0.00	281124.00	0.00	0.00	0.00	
7	14.2	0.00	60269.00	0.00	0.00	0.00	
8	14.2	0.00	60269.00	0.00	0.00	0.00	
9	14.4	0.00	32897396.00	0.00	0.00	0.00	
10	14.5	7133.00	7133.00	0.00	0.00	0.00	
11	14.5	7133.00	7133.00	0.00	0.00	0.00	
12	15.1	21802.00	21802.00	21802.00	0.00	0.00	
13	15.2	6989.00	6989.00	6989.00	0.00	0.00	
14	15.3	145451.00	145451.00	145451.00	0.00	0.00	
15	15.4	1400.00	1400.00	1400.00	0.00	0.00	
16	15.5	1179.00	1179.00	1179.00	0.00	0.00	
17	15.6	0.00	2286656.00	0.00	0.00	0.00	
18	19.1	0.00	7504237.00	0.00	0.00	0.00	
Total		1115567.00	59853531.00	1101301.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Bolangir Municipality for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	12.1	74(BookNo-84)	2018-04-25	1700	Mayadhar Padhan
2	11.1	62(Book No-37)	2017-10-24	1260	Sanjay Nag
3	11.2	63(Book No-37)	2017-10-24	104	Bijaya Tripathy
Total				3064	

