

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 466628/AR/2019-2020-BOLANGIR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bolangir Municipality
2	Year of Accounts under Audit :	2018-2019
3	Name of the Local Authority during the year of A/Cs :	SRI NABIN KUMAR PATEL-O.A.S.01.04.2018 TO13.04.2018 SRI BHAGAT SETH-O.R.S.14.4.2018 TO 02.07.2018 SRI BIPIN BIHARI DEEP-O.R.S.03.07.2018 TO 31.03.2019
	Name of the Local Authority at the time of Audit :	SRI BIPIN BIHARI DEEP-O.R.S.
4	Duration of Audit :	03-05-2019 To 15-07-2019 (Mandays Consumed :- 50)
5	Name of the Auditors :	RAJKISHORE SETH - Lead Auditor(03-05-2019 to 15-07-2019) PANCHANANA NAYAK - Auditor(03-05-2019 to 15-07-2019)
6	Name of the Reviewing Officer :	DILLIP KUMAR CHHATRIA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	27-09-2019
8	Entry Conference Date :	02-05-2019
9	Exit Conference Date :	29-10-2019
10	Name of the District Audit Officer :	DILLIP KUMAR CHHATRIA
11	Date of approval of report by District Audit Officer :	31-10-2019

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	Cash in hand	03.05.2019	Rs 166901.50	Rs 166901.50	Subsidiary cash book P-26 P.A.Cash book p-46	Nil
2	Cash in hand	03.05.2019	Rs 166901.50	Rs 166901.50	Subsidiary cash book P-26 P.A.Cash book p-46	Nil
3	Measurement Books	03.05.2019	08 Nos	08Nos	SRP-12	NIL
4	Measurement Books	03.05.2019	08 Nos	08Nos	SRP-12	NIL
5	Miscellaneous Receipt Books	03.05.2019	08 Nos	08 Nos	SRP-18	Nil
6	Miscellaneous Receipt Books	03.05.2019	08 Nos	08 Nos	SRP-18	Nil
7	Holding Tax receipt book	03.05.2019	46	46	SRP-04	Nil
8	Holding Tax receipt book	03.05.2019	46	46	SRP-04	Nil
9	Vegetable and Weekly market receipt book	03.05.2019	360	360	SRP-45	Nil
10	Vegetable and Weekly market receipt book	03.05.2019	360	360	SRP-45	Nil
11	Rajendra park entry fees receipt books	03.05.2019	354	354	SRP- 103	Nil
12	Rajendra park entry fees receipt books	03.05.2019	354	354	SRP- 103	Nil
13	Road side receipt books	03.05.2019	107	107	SRP- 131	Nil
14	Road side receipt books	03.05.2019	107	107	SRP- 131	Nil
15	SERVICE POSTAGE STAMP	03.05.2019	4116.00	4116.00	SRP-62	NIL
16	SERVICE POSTAGE STAMP	03.05.2019	4116.00	4116.00	SRP-62	NIL

Comments

The physical verification of cash/unused misc. receipts books/ holding tax receipts books/market and park collection receipts books/unused M.B. was conducted on the day of commencement of audit i.e on dt 03.05.2019 and found to be agreed with the book balance. The result of physical verification of cash is furnished below-

01.Subsidiary cash book- Rs 151201.50

02.P.A.Cash book- Rs 15700.00

total- Rs 166901.50

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register	Rules	Form No
1	Cashier's Cash Book	Rule 81	Form No. V
2	Subsidiary Cash Book	Rule 128 A	Form No. V-A
3	Challan	Rule 87	Form No. VI
4	Register of Bills	Rule 96	Form No. VII
5	Salary Bills	Rule 97	Form No. IX
6	Absentee Statement	Rule 97	Form No. X
7	Periodical Increment Certificate	Rule 99	Form No. XI
8	Permanent Advance Account	Rule 108	Form No. XII
9	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
10	Cash Book of the municipality	Rule 125	Form No. XIV
11	Abstract Register of Receipts	Rule 129	Form No. XV
12	Abstract Register of Expenditure	Rule 129	Form No. XVI
13	Register of adjustments	Rule 132	Form No. XVII
14	Advance Ledger	Rule 136	Form No. XVIII
15	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
16	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
17	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
18	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
19	Miscellaneous Receipts	Rule 157	Form No. XXXIV
20	Daily Collection Register	Rule 171	Form No. XL
21	Register of Grants	Rule 80	Form No. XLII
22	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
23	Stamp Account	Rule 172	Form No. XLIV
24	Stock Register of Stationery	Rule 172	Form No. XLIV
25	Tax collector's daily collection register	Rule 192	Form K
26	Stock account of Receipt Forms	Rule 196	Form L
27	Nominal Muster Roll (NMR)	Rule 340	Form W-II
28	Contract Agreement Form	Rule 341	Form W-III
29	Contract Certificate	Rule 343	Form W-IV
30	Miscellaneous Supply Bill	Rule 343	Form W-V
31	Register of Works	Rule 345	Form W-VI
32	Stock & Store Register of Municipality	Rule 346	Form W-VII
33	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Subsidiary account of special taxes	Rule 79	Form No.-IV
2	Register of Outstanding Advances	Rule 140	Form No. XIX
3	Deposit Ledger	Rule 142	Form No. XX
4	Register of outstanding deposits	Rule 143	Form No. XXI
5	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
6	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
7	Establishment Audit Register	Rule 146	Form No. XXV
8	Register of Investments	Rule 148	Form No. XXVI
9	Loan Register	Rule 149	Form No. XXVII
10	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
11	Register of Lands	Rule 160	Form No. XXXV
12	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
13	Jamabandi Register	Rule 170	Form No. XXXVII

14	Ledger of Lessees	Rule 170	Form No. XXXVIII
15	Register of Interest Bearing Securities	Rule 147	Form No. XLI
16	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
17	Arrear Demand Register	Rule 187	Form H
18	Tax Receipt Form	Rule 188	Form I
19	Register of writes off of demands	Rule 190	Form J
20	Distrain Warrant Register	Rule 202	Form P
21	Register of Distrained property & sales	Rule 204	Form S
22	Register of Estimates & Allotments	Rule 332	Form W-I

C : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Budget Estimate	Rule 74	Form No. I
2	Abstract of the Budget Estimate	Rule 74	Form No. I-A
3	Schedule for the Budget Estimate	Rule 77	Form No. III
4	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
5	Arrear List	Rule 170	Form No. XXXIX
6	Assessment List	Rule 177	Form A
7	Demand and Collection Register	Rule 178	Form B
8	Form of appeal petition	Rule 183	Form E
9	Register of Petitions	Rule 183	Form F
10	Mutation Register	Rule 184	Form G
11	Tax collector's Ledger	Rule 198	Form M
12	Progress statement of collection of taxes	Rule 200	Form N
13	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
14	Form of inventory & Notice	Rule 203	Form Q
15	Warrant register	Rule 202	Form R

D : List of Records/Registers not Required

Sino	List Records/Register	Rules	Form No
1	Order Book	Rule 96	Form No. VIII
2	Stock account of License Number Plates	Rule 155	Form No. XXXII

Comments

The records produced and verified during the audit are given above. In this Municipality, all most all the records prescribed under O.M. Act and Rules have been maintained. Records shown not maintained above are not applicable to this municipality.

Rule-70 of Odisha Municipal Rules 1953 envisages the list of forms , records and registers relating to Municipal Account which shall be maintained in proper form and shall be kept by the local authority. But during the course of audit it was revealed that some important records and registers as furnished above were not made available to audit. Most of the records and register as prescribed by the municipality Rules such as advance ledger as per Rule 136, Outstanding advance ledger as per Rule 140, Deposit ledger as per Rule 142, Outstanding deposit ledger as per Rule 143 are not maintained in the Municipality. Again Register of land , Jamabandi register, ledger of lessees, arrear list of taxes are not being maintained which shows their non conformity of maintaining the such records and consequently the audit was put into illusion to assess the financial implication of such records w.r.t. Municipal Account. Moreover, on being asked as regards the maintenance of such document, the local authority did not pay any heed for which it is clear that the said records/registers are not being maintained by the dealing assistants of concerned section.

Recommendations :

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

PARA: 4 FINANCIAL POSITION

Bolangir Municipality - 2018-2019

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ALL CASH BOOKS	01-04-2018	3934348 79.44	33914050 8.08	73257538 7.52	23718955 2.43	31-03-2019	4953858 35.09	31-03-2019	4953858 35.09	0.00	
	GRAND TOTAL		3934348 79.44	33914050 8.08	73257538 7.52	23718955 2.43		4953858 35.09		4953858 35.09	0.00	

Comments

4.1 - Comments on maintenance of Accounts

In the Urban Local Bodies, the Executive Officer is responsible for maintenance of accounts and preparation of Annual Accounts . It is a good sign that all the following mandatory records and registers were maintained in this Municipality.

1. Cashiers Cash Book as per Rule 81 in Form No.V
2. Subsidiary Cash Book as per Rule 128A in Form No. V-A
3. Cash Book of the Municipality as per Rule 125 in form No. XIV
4. Abstract register of Expenditure Rule 120 in form no. XVI page 4 / 187 AUDIT REPORT 16-07-2015
5. Register of Adjustments as per Rule 132 in form no. XVII.
6. Register of Bills as per Rule 96 in form no. VII.
7. Register of Quarterly & Annual accounts of Receipt Rule 144 in form no. XXII.
8. Register of Quarterly and Annual account of Expenditure as per Rule 144 in form no. XXIII

4-2 Details of cash book wise closing balance for the year 2018-19

SL NO	NAME OF THE CASH BOOK	AMOUNT
01	ACCOUNTANTANT CASH BOOK	495375868.09
02	P.A.CASH BOOK	9967.00
	TOTAL	495385835.09

4-3 Details of Receipt of Bolangir Municipality for the year 2018-19

SI No.	Heads of Receipts	Receipts during 2017-18	Receipts during 2018-19
I	TAXES		
1	Holding tax	1171677.42	1236078.12
2	Light tax	765735.77	698519.86
3	Water tax	687777.27	576884.23
4	Latrine tax	1013.86	0.00
	TOTAL	2626204.32	2511482.21
II	LICENCES & OTHER FEES		

1	Cost of Tender paper	227500.00	1382725.00
2	Licences fees U/S 290	55820.00	101136.00
3	Road cutting Fees		
4	Licenses and other fees(mobile tower)	1858750.00	1233735.00
5	Building plan approval	3818348.00	2824887.54
6	Other recovery	802789.00	0.00
7	Other fees	143523.00	0.00
8	Warrant fees	54385.00	0.00
9	Penalty	51100.00	0.00
	TOTAL	7012215.00	5542483.54
III	REVENUE DERIVED FROM MUNICIPAL PROPERTY		
1	Temporary shop licenses	120000.00	0.00
2	Market stall S.D	550800.00	200000.00
3	Stall rent/house rent	2339971.00	3696173.00
4	Cess pool	430420.00	441745.36
5	Road side collection	348815.00	143475.50
6	Collection from Rajendra Park	526185.00	489460.00
7	Townhall	248000.00	297760.02
8	Water tanker	190910.00	226720.00
9	Market Collection	147440.88	347218.98
	TOTAL	4902541.88	5842552.86
IV	GRANT CONTRIBUTION		
1	CPF		
2	Octroi Compensation Grant	80376000.00	64920000.00
3	SJSRY(NULM)	4881883.00	461640.00
4	WODC Grant	1600000.00	3700000.00
5	TFC Grants(General)		0.00
6	MLALAD		5300000.00
7	MPLAD	2400000.00	0.00
8	Road Maintanance (Normal)		
9	Road Maintanance (Hard)		
10	Road Development Grant		
11	IHSDP		
12	NRGF Grant		
13	Entertainment Grant		
14	TFC Grants(R&B)	5126000.00	3587710.00
15	TFC Grants(S.W.Maangement)		
16	Census/SECC		
17	SPF	0.00	1543400.00
18	Pension and basic service Grants	37165000.00	40587000.00
19	Devolution fund	26890000.00	26274000.00
20	C.C.Road		

21	Non Residential Bbuilding grants	474000.00	568110.00
22	MV grant	7908000.00	8476000.00
23	OAP/ODP/NOAP/NFBS/MBPY	32861669.00	43757400.00
24	Performance bases intensive grants		
25	Maintanance of capital asset	906000.00	864000.00
26	Creation of capital asset	1898000.00	1856000.00
27	4th SFC Basic grant	42244000.00	47618000.00
28	Hon/TA&DA of elected members	73350.00	70200.00
29	Grant for expose visit		
30	Harischandra yojana	1000000.00	444000.00
31	NFSA		
32	Ministadium		
33	Protection and conservation of water body		
34	Swacha Bharat Mission	434450.00	78002.00
35	Unnati	0.00	52500000.00
36	VYV	0.00	1280250.00
	TOTAL	246238352.00	303885712.00
V	MISCELLANEOUS		
1	Royalty	2318881.00	3049209.00
2	cost of EGB	288798.00	360410.00
3	Misc. Receipts	79736.72	418332.43
4	Ambulance		
5	Bank Interest	10921343.21	8084305.16
6	Birth/Death form	65540.00	73870.00
7	RTI	2325.00	344.00
8	Govt.grant of Tusura NAC		
9	HRA		
10	CPF/EPF		
11	PC		
12	LIC		
13	PT	294925.00	0.00
	TOTAL	13971548.93	11986470.59
VI	EXTRA ORDINARY DEBT		
1	SD/EMD	3535209.00	160000.00
2	VAT	864996.00	727238.00
3	Income tax	917830.00	1199957.00
4	Advance adjusted	0.00	275000.00
5	Audit recovery	1464.00	30790.88
6	SD of works	4061038.00	4812555.00
7	Withheld amount		
8	Labour cess	785492.00	943319.00

9	EOT	1714698.00	1143155.00
10	Other charges	233383.08	79792.00
	TOTAL	12114110.08	9371806.88
	Grand Total	286864972.21	339140508.08

4-3 Details of Expenditure of Balangir Municipality for the year 2018-19

SI No.	Heads of Expenditure	Expenditure during 2017-18	Expenditure during 2018-19
I	General Establishment		
1	Office establishment(salary)	5438523.00	3742470
2	Contingency	615741.35	772800.00
3	T.A.		
4	Allowance to C.M & V.C.M		
5	TA/DA of Non officials		
6	C.P.F of Staff		
7	Sitting allowance of Non officials	31000.00	96450.00
8	Meeting expenses	61689.00	56796.00
9	Outsourcing DEO of Staff	145000.00	1391669
	TOTAL	6291953.35	6060185.00
II	Collection Establishment		
1	Tax Establishment	684332.00	785582.00
2	Octroi Establishment	3122836.00	4582308.00
3	Contingency		
4	NMR/DLR	3250672.00	3706648.00
	TOTAL	7057840.00	9074538.00
III	Public Safety		
1	Light Establishment	472632.00	687809.00
2	Garden Establishment	22612.00	32908.00
3	Public Health Establishment	10604312.00	15426311.00
4	Public Workcharge Establishment	10006100.00	10825500.00
5	Street Light Materials	27208552.00	0.00
6	Salary of Tipper Driver		
7	Street Light Energy Charges	21623778.00	25554898.00
	TOTAL	69937986.00	52527426.00
IV	Public Health		
1	Scavenging Staff	10687213.00	0.00
2	Contingency		
3	UBS Staff Salary	1425140.00	0.00
4	BRGF Staff Salary	222768.00	0.00
5	Purchase of Sanitary Materials	1135586.00	893202.00
6	Outsourcing DLR	4604170.00	4650000.00

7	Vehicle Expenditure/Repaire		
8	Fuel Charges		
	TOTAL	18074877.00	5543202.00
V	Public Woks(Grant)		
1	Water Bodies		
2	Special Grant		
3	SJSRY/NULM	2210188.00	3247193.00
4	Road Maintanance(Normal)		
5	Road Maintanance(Hard cash)		
6	Road Development Fund	3495724.00	0.00
7	MPLAD	1768463.00	5218387.00
8	MLALAD		1103690.00
9	TFC(General)	34517635.00	28108305.00
10	WODC	1218187.00	4050248.00
11	BRGF	2627515.00	2609210.00
12	IHSDP	3405462.00	749196.00
13	13FC(SWM)		
14	R&B(TFC)		1251414.00
15	Hymax & Street Light		
16	OAP/ODP/NOAP	26341000.00	24642026.00
17	NFBS	360000.00	480000.00
18	HIV/Pension/Leprosy		26700.00
19	Census		
20	Pension&Gratuity/Arrear Salary	23334826.00	24875850.00
21	WESCO		
22	MV Tax	3906315.00	6542960.00
23	Special Grant for CC Road		
24	Special Problem Fund		
25	Festival&National day		
26	Public Toilet		
27	Basic service	1000000.00	0.00
28	Devolution Fund	19358807.00	22125682.00
29	Swatcha Bharat	4326234.00	801794.00
30	Dev.of Kosal Kala Mandap		
31	Unnati		8929614.00
32	Grants transfer to Tusura NAC	7712625.00	0.00
	VYV	0.00	750000.00
	KSY	0.00	129600.00
	TOTAL	135582981.00	135641869.00
VI	Miscellaneous		
1	Law charges	115300.00	111500.00

2	LSG Day		
3	Audit fees	489900.00	0.00
4	Repaire of vehicle	647421.00	490459.00
5	Sanitary/Esst. Charges		
6	Advertisement	975313.00	642636.00
7	Off day allowance		
8	Own fund dev work	8922503.00	7939894.00
9	Fuel Charges	4984168.00	3443275.00
10	Wall painting		
11	Jalachatra	2422246.00	0.00
12	HIV Aids assistnce		
13	Fair and festival	324786.00	630606.00
14	Purchase of JCB		
15	Harischandra sahayata	873000.00	837000.00
16	Hiring of vehicle		161950.00
17	Sports culture		
18	EPF deposit	14565153.00	2614138.00
19	LIC deposit		3522693.00
20	Bank charge	6500.43	4170.43
21	Expr on Jundice		
22	Purchase of land	200000.00	141979.00
23	Computer materials	184148.00	58850.00
24	Telephone bill	23939.00	11054.00
25	Financial assistance	15000.00	0.00
	TOTAL	34749377.43	20610204.43
VII	Extra ordinary Debt		
1	Income tax deposit	1004815.00	927494.00
2	Royalty deposit	2328909.00	2280029.00
3	SD/EMD Refund	1871466.00	500000.00
4	Advance payment	1113500.00	3110000.00
5	MV Tax		
6	PT	294925.00	0.00
7	VAT/ GST deposit	1025986.00	716806.00
8	Labour cess deposit	794403.00	197799.00
9	Withheld	448741.00	0.00
	TOTAL	8882745.00	7732128.00
	Grand Total	280577759.78	237189552.43

4.4 Non-preparation ,non- Presentation and sanction of budgets :-

As per Section 104 to 110 of O.M. Act, 1950 and Rule 74 to 80 of OM Rules,1953 , At least two months before the close of year, the Chairperson shall present before the municipality a complete account of its probable receipts and expenditure for the following financial year together with the actual of the current year. After expiry of 14 days (since presentation before the municipality), the municipality shall sanction the estimate and submit forthwith to the State Government.

Section-109 Provides for approval of the budget estimate by the State Government. As per Section-109-A, Procedure to be followed where the budget is not sanctioned.

If for any reason the budget is not sanctioned before the date prescribed under sub-section (1) of Section 107 the District Magistrate shall call for the budget from the Executive officer, sanction and submit to the State Govt.

But it was seen that above prescribed statutory provision was not being followed. The budget was placed before the Council on dated.23.05.2018 at 9.00 am vide proposal No.01 and not sanctioned and submitted to the State Govt. Non preparation of budget estimate reduces accountability and financial control at the level of authority of ULB. However, preparation of budget is a statutory requirement and it must be followed. Besides, expenditure without budgeted limit is illustrative of a very poor expenditure control mechanism.

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

Bolangir Municipality - 2018-2019

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	AXIS BANK	912010003251044	31-03-2019	1864.00	31-03-2019	1864.00	0.00	IHSDP
2	BOB	990	31-03-2019	3537.50	31-03-2019	3537.50	0.00	IHSDP
3	PNB	7783	31-03-2019	284066.74	31-03-2019	284066.74	0.00	IHSDP
4	IDBI	747104000001281	31-03-2019	1736255.00	31-03-2019	1736255.00	0.00	WODC
5	PNB	22733	31-03-2019	2305509.74	31-03-2019	2305509.74	0.00	WODC
6	P.L.ACCOUNT	8448	31-03-2019	283721085.07	31-03-2019	283721085.07	0.00	ALL
7	ANDHRA BANK	5610011101344	31-03-2019	99672.00	31-03-2019	99672.00	0.00	ROAD DEV
8	ANDHRA BANK	206208039225	31-03-2019	16566.00	31-03-2019	16566.00	0.00	ROAD DEV
9	UBI	1409010136242	31-03-2019	1905075.50	31-03-2019	1905075.50	0.00	STREET LIGHT
10	UGB	212002149394	31-03-2019	1715.00	31-03-2019	1715.00	0.00	MISC
11	DCB	15312400231675	31-03-2019	35827.00	31-03-2019	35827.00	0.00	MISC
12	ICICI	52501001096	31-03-2019	644149.50	31-03-2019	644149.50	0.00	GENERAL
13	IDBI	7471040000055295	31-03-2019	0.00	31-03-2019	-2836727.29	2836727.29	GENERAL
14	SBI	11341801682	31-03-2019	8948680.24	31-03-2019	8948680.24	0.00	GENERAL
15	PNB	22751	31-03-2019	8943656.84	31-03-2019	8943656.84	0.00	MV TAX
16	PNB	4643	31-03-2019	1260112.32	31-03-2019	1260112.32	0.00	SJSRY
17	BOI	424	31-03-2019	194811.00	31-03-2019	194811.00	0.00	SJSRY
18	BOB	30980100000626	31-03-2019	21581.00	31-03-2019	21581.00	0.00	SJSRY
19	IOB	19440100000615	31-03-2019	109461.60	31-03-2019	109461.60	0.00	SJSRY
20	PNB	22742	31-03-2019	6314857.74	31-03-2019	6314857.74	0.00	WATER SUPPLY
21	BOI	19	31-03-2019	6930609.00	31-03-2019	6930609.00	0.00	ROAD BRIDGES
22	ALLHABAD BANK	206208054121791	31-03-2019	9026.00	31-03-2019	9026.00	0.00	NOAP
23	SBI	11341811840	31-03-2019	21300.16	31-03-2019	21300.16	0.00	NOAP
24	AXIS BANK	912010002997345	31-03-2019	17658713.50	31-03-2019	17658713.50	0.00	NOAP
25	AXIS BANK	918010023126289	31-03-2019	498819.00	31-03-2019	498819.00	0.00	IGNDP
26	AXIS BANK	918010023106890	31-03-2019	11922431.00	31-03-2019	11922431.00	0.00	IGNOAP
27	AXIS BANK	918010023255992	31-03-2019	23143263.00	31-03-2019	23143263.00	0.00	MBPY
28	AXIS BANK	918010024122572	31-03-2019	2784762.00	31-03-2019	2784762.00	0.00	IGNWP
29	AXIS BANK	918010023429999	31-03-2019	241005.00	31-03-2019	241005.00	0.00	NFBS
30	PNB	4798000100070749	31-03-2019	44481163.60	31-03-2019	44481163.60	0.00	UNNATI
31	ICICI BANK	52501001853	31-03-2019	538830.00	31-03-2019	538830.00	0.00	BYB
32	IDBI	747104000088637	31-03-2019	13611121.00	31-03-2019	13611121.00	0.00	SBM
33	UBI	614002010003417	31-03-2019	62987.00	31-03-2019	62987.00	0.00	RMG-HC

34	IOB	1177	31-03-2019	35745.50	31-03-2019	35745.50	0.00	RMG
35	AXIS	32727101	31-03-2019	17898.00	31-03-2019	17898.00	0.00	GREENERY PARK
36	ALLHABAD BANK	20620813911	31-03-2019	3196320.00	31-03-2019	3196320.00	0.00	MPLAD
37	UCO	727010000774 6	31-03-2019	223260.00	31-03-2019	223260.00	0.00	SAVING
38	UGB	12002156334	31-03-2019	614221.00	31-03-2019	614221.00	0.00	CRF SRC
39	AXIS	912010002988 422	31-03-2019	5889431.00	31-03-2019	5889431.00	0.00	BRGF
40	UBI	140901013626 6	31-03-2019	6517490.75	31-03-2019	6517490.75	0.00	MLALAD
41	AXIS	912010002124 686	31-03-2019	28083.00	31-03-2019	28083.00	0.00	SPF
42	IDBI	747104000053 075	31-03-2019	471754.00	31-03-2019	471754.00	0.00	TFC
43	UCO BANK	727011000497 5	31-03-2019	390051.22	31-03-2019	390051.22	0.00	TFC
44	AXIS	912010023165 512	31-03-2019	3147.82	31-03-2019	3147.82	0.00	APS EMD TENDER
45	AXIS	912010003244 994	31-03-2019	168131.46	31-03-2019	168131.46	0.00	INCOME TAX
46	SBI	30327011566	31-03-2019	1751297.00	31-03-2019	1751297.00	0.00	NON LFS PENSION
47	UBI	140901013625 9	31-03-2019	6175187.50	31-03-2019	6175187.50	0.00	OCTROI COMPENSATION
48	SBI	30327021234	31-03-2019	1077.85	31-03-2019	1077.85	0.00	LFS PENSION
49	AXIS	912010003259 404	31-03-2019	10553119.85	31-03-2019	10553119.85	0.00	SD
50	HDFC	269314500000 35	31-03-2019	23733832.38	31-03-2019	23733832.38	0.00	ANIMAL BIRTH CONTROL PROGRAMME
GRAND TOTAL				498222562.38		495385835.09	2836727.29	

Reconciliation

5-1 : NON CONDUCT OF BANK RECONCILIATION STATEMENT-

As per Rule- 6.2 of Odisha Municipal Accounts Rules,2012, the bank book is a book of original entry for recording transactions pertaining to bank and treasury accounts of the Municipality. It shall be maintained by the Accountant in Form ACNT-1. And as envisaged in Rule-6.6 of Odisha Municipal Accounts Rules,2012,The actual balance in the Bank/ Treasury Saving Account(s) shall be compared and reconciled with the Bank Book balance periodically and at least once at the end of every month. But the local authority has failed to adhere to this instruction.

As per Rule 128 of O.M. Rules, 1953, the cash book shall be balanced at the close of every month and signed by the Executive Officer in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures and shall be agreed with the balance shown in the passbook of the municipality. As per Letter No. 15847/F, dtd 27.04.2013 of Finance Department, the DDO shall maintain a Register for reconciliation of receipts and disbursements of scheme funds. But violating the above Rules and Govt. orders, abstract of receipts and expenditure along with opening balance and closing balance of every month have not been furnished at the end of every month. Again detail of pass book wise closing balance has not been furnished at the end of every month.

However, the closing balance of Accountant cash book as on 31.03.2019 is Rs 495385835.09 and the total closing balance of all pass books as on 31.03.2019 is Rs 498222562.38 as details furnished in statement above. As such there is a difference of Rs 2836727.29 which has not been reconciled yet.

On issue of half margin memo the local authority could not produce the reconciliation statement. Hence, the Executive Officer is suggested to get the amount reconciled and produced before audit. Till then difference amount of Rs 28,36,727.29 is kept under objection.

5-2: LOSS OF INTEREST ON MUNICIPAL FUND DUE TO NON ADOPTION OF SB A/C -

It is incorporated in Rule-20(1) and 35(1) of OMA Rules,2012 that all moneys received shall be deposited in the designated Bank/Treasury Savings Account to the credit of the Municipality.

But, during the course of audit it was revealed that, a sum of Rs. 66,00,000.00 was found to have been deposited on 02.04.2014 in Bank of India, current A/C No - 556210210000019 against which neither any interest was accrued nor any transition has been made by way withdrawal till date (i.e. on 31.03.2019) and as such the fund was remained idle for years together.

As such interest @ 3.50% p.a. could have gained if it was deposited in Saving A/c instead of Current A/c. Because of inaction of the local authority a total amount of Rs.11,35,750.00(approximately) could not be ploughed back into the Municipal Fund towards interest which is as below .

Sl No.	Period of parking of fund in current A/C	Name of the person responsible	Int. accrued	Interest to be accrued	Loss
1	01.04.2014 to 31.03.2015	Santosh Kumar Behera,EO	NIL	Rs.231000	231000.00
2	01.04.2015 to 20.07.2015	Santosh Kumar Behera,EO	NIL	Rs.77000	77000.00
3	01.08.2015 to 11.07.2016	Jayanta Kumar Panda, EO I/C	NIL	Rs.231000	231000.00
4	01.08.2016 to 21.08.2017	Sachidananda Satapathy,EO	NIL	Rs.250250	250250.00
5	01.09.2017 to 13.04.2018	Nabin Kumar Patel, EO	NIL	Rs.154000	154000.00
6	01.05.2018 to 02.07.2018	Bhagat Seth,EO	NIL	Rs.38500	38500.00
7	03.08.2018 to 31.03.2019	Bipin Bihari Deep, EO	NIL	Rs.154000	154000.00
				Total	1135750.00

As to why the Municipal Fund was deposited and retained in current account and as why Municipality was abstained from earning interest in terms of Savings Account is not understood. Thus, municipal authority has failed to utilise or manage the fund in the manner prescribed by the Government.

The local authority was impressed upon to bring fiscal discipline in maintenance of accounts take appropriate action against the erring officials for such loss of interest fund.

5-3: LOSS OF INTEREST ON MUNICIPAL FUND DUE TO NON ADOPTION FLEXI ACCOUNT -

Government in Finance Department vide their letter No. 35425(42)/F. Dt.12.10.2012 instructed all Departments to invest the scheme funds kept in bank account by implementing agencies of state and centrally sponsored plan schemes above a threshold limit in fixed deposits through Flexi Account. These accounts provide the liquidity associated with Savings accounts along with higher returns of Fixed Deposits on surplus funds, so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. Due to non adoption of this scheme municipality was abstained of the benefit of getting the interest in higher rate and as such the Municipality was put to sustain the loss in terms of interest.

However, the local authority is impressed upon to keep the funds of centrally sponsored plan schemes above a threshold limit in fixed deposits through Flexi Account and compliance be reported to audit.

5-4 :OPERATION OF MULTIPLE BANK ACCOUNTS FOR INDIVIDUAL SCHEME FUNDS:-

As per the Govt. Guide line, all moneys received/ realised under different programmes and activities shall forthwith be deposited with the interest bearing saving bank accounts which are approved by the Govt. and the interest accrued is to be treated as additional resources of the scheme for utilisation for the concerned schemes. On checking of the Bank Pass books w.r.t. Accountant Cash Book the following irregularities were noticed in operation of bank accounts.

1. 49 nos of Savings Bank accounts were operated by this municipality at different branches of the same/different banks.
2. Multiple bank accounts were opened under one scheme fund at different branches of different banks.
3. In respect of 20 bank accounts maintained, the pass books were `updated with only accumulated interest without any transaction. The details are given below.

	NAME OF THE BANK	A/C NO	AMOUNT
1	AXIS	251044	1864.00
2	ANDHRA BANK	101344	99672.00
3	UGB	49394	1715.00
4	BOB	990	3537.50
5	BOI	424	194811.00
6	ALLHABAD BANK	805412	9026.00
7	ALLHABAD BANK	39225	16566.00
8	AXIS	27101	17898.00
9	IOB	1177	35745.50
10	BOB	626	21581.00
11	UCO	7746	223260.00

12	UGB	56334	614221.00
13	AXIS	24686	28083.00
14	AXIS	65512	3147.82
15	IOB	615	109461.60
16	AXIS	44994	168131.46
17	SBI	11840	21300.46
18	SBI	21234	1077.85
19	UBI	3417	62987.00
20	DCB	31675	35827.00

However, the local authority is impressed upon to maintain single bank account for individual scheme and the balance be compared and reconciled with the Bank Book balance periodically and at least once at the end of every month.

PARA: 6 STOCK POSITION

Bolangir Municipality - 2018-2019

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Bitumen	5.5	0	0	5.50	5.5	Stock Register not produced
2	Bitumen RMC	5.5	0	0	5.50	5.5	Stock Register not produced
3	Hume Pipe 4.5 mm	13	0	0	13.00	13	Stock Register not produced.
4	Hume Pipe 300 mm	35	0	0	35.00	35	Stock Register not produced.

Comments

In spite of issue of half margin memo and verbal requests for several times, Stock register of building materials could not be produced before audit. Hence the stock position has been mentioned basing on previous audit report. However during the financial year under audit no building material has been purchased as verified from the cash books

6-1-Non conduct of Physical verification of stock and 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. But no such physical verification of stock and stores was noticed during the period under audit.

The local authority is suggested to conduct physical verification of the stock as per the Govt guideline.

PARA: 7 INVESTMENT

Bolangir Municipality - 2018-2019

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	01-04-2018	0.00	0.00	0.00	0.00	31-03-2019	0.00	31-03-2019	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 :

In spite of issue of half margin memo and verbal requests for several times, investment register could not be produced before audit. However during the financial year under audit no investment has been made as verified from the cash books.

PARA: 8 ADVANCE

Bolangir Municipality - 2018-2019

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	01-04-2018	Accountant cash book	11158568.00	3110000.00	14268568.00	1217000.00	31-03-2019	13051568.00	31-03-2019	13993568.00	-942000.00	The amount of Rs. 1217000.00 has been adjusted during the year 2018-19 which against only Rs. 275000.00 has shown adjusted in the Cash book.
GRAND TOTAL			11158568.00	3110000.00	14268568.00	1217000.00		13051568.00		13993568.00	-942000.00	

Comments :

8-1.A : Non-Maintenance of advance ledger :-

As per Rule 136 to 140 of Odisha Municipal Rules, 1953 an 'Advance ledger' is to be maintained in each ULB recording person wise separate accounts regularly and promptly adjusted and any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quarterly and signed by the Executive officer & thus an 'Outstanding Advance ledger' is to be maintained on quarterly basis.

But, violating the above rules, advance ledger and outstanding advance ledger are not being maintained in the Municipality. In spite of issue of half margin memos and verbal requests for several times, the local authority could not produce the advance ledger, outstanding advance ledger and year wise break up of outstanding advance. As such basing on the records available to audit and last year audit report, the year wise and category wise advance has been worked out for the year 2018-19. The local authority is suggested to maintain the same as per rules furnished above.

8-1.B : NON ADJUSTMENT OF LONG OUTSTANDING ADVANCE AGAINST THE STAFFS/RETD. STAFFS/ TRANSFERED STAFFS OUT OF THE MUNICIPALITY:-

Rule 138 of Orissa Municipal Rules 1953 envisages that--

1. Money shall not be advanced unless there is reason to believe that the work for which the money is required will be completed and paid for within the financial year.
2. Advance shall be regularly and promptly adjusted.
3. Any unspent balance of an advance shall be immediately refunded.

Besides above as per the Govt. in Finance Deptt. Lr. No. 2221/F. Dt. 08.03.2002 any advance outstanding for more than one year is treated as loss to the auditee organisation and the amount is recoverable through surcharge proceedings.

On checking of the advance ledger maintained in the municipality it is revealed that advance to the tune of Rs. 11158568.00 is outstanding as on 31.03.2018 and the pendency is since long.

8-1.C : Year wise breakup of outstanding advance as on 31.3.2019:-

YEAR	Advance outstanding as on 01.04.2018	ADV.PAID during 18-19	TOTAL	ADV ADJUSTED during 18-19	BALANCE Advance as on 31.03.2019
Prior to 2012-13	9229630.00	0.00	9229630.00	0.00	9229630.00
2012-13	332000.00	0.00	332000.00	0.00	332000.00

2013-14	106690.00	0.00	106690.00	0.00	106690.00
2014-15	231000.00	0.00	231000.00	0.00	231000.00
2015-16	142748.00	0.00	142748.00	0.00	142748.00
2016-17	761500.00	0.00	761500.00	0.00	761500.00
2017-18	355000.00	0.00	355000.00	15000.00	340000.00
2018-19	0.00	3110000.00	3110000.00	1202000	1908000.00
TOTAL	11158568.00	3110000.00	14268568.00	1217000	13051568.00

It is suggested that necessary steps may be taken to get the advance adjusted at an earliest by way of making cash recovery or by obtaining details vouchers from the advance holder

8-1.D: Advance paid during the year 2018-19 and remained unadjusted till 31.03.2019:-

Vr. No./Date	Name of the Advance Holder	Purpose	Amount
/12.04.2018	Pitambar Sahu, OTC	House Building Loan	220000.00
/12.04.2018	Sanjaya Kumar Nag, Jr. Asst.	House Building Loan	200000.00
		Total	420000.00
227/16.08.2018	Surubali Suna, WC	Medical Advance	40000.00
377/ 05.11.2018	Dukhdei Mukhi, WC	Medical Advance	40000.00
401/15.11.2018	Lingaraj Bariha, Octroi Peon	Medical Advance	40000.00
402/15.11.2018	Babulal Suna, WC	Medical Advance	40000.00
621/07.03.2019	Tulsiram Putel, Driver	Medical Advance	40000.00
291/24.09.2018	Hadu Nag, Sweeper	Medical Advance	60000.00
502/04.01.2019	Chandan Kumar Bhoi	Medical Advance	50000.00
502/04.01.2019	Rajkumar Sendria	Medical Advance	30000.00
502/04.01.2019	Bhala Deep	Medical Advance	50000.00
502/04.01.2019	Rajendra Mukhi	Medical Advance	40000.00
		Total	430000.00
-/01.10.2018	Advance to staffs	Festival advance to staff	1058000.00
.....		TOTAL	1908000.00

The local authority is impressed upon to take steps to get the advance adjusted at an earliest by way of making cash recovery or by obtaining details vouchers from the advance holder. Hence, till its recoupment, the above advance amount of Rs. 19,08,000.00 is held under objection.

8-1 .E : Details of Advance remained unadjusted for more than one year(SURCHARGEABLE ADVANCE) as on 31.03.2019:-.

As per the G.O. no. 2221/F , Dt. 08-03-2002 read with letter no. 15179/DLFA , 28-09-13 of Director , Local Fund audit, Odisha , advances remaining outstanding for more than one year is to be treated as loss to the govt. fund . Such unadjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O. by fixing up responsibility on the sanctioning authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly. Further, in case where the auditee organization does not disclose the information with regard to outstanding advances with supporting vouchers before audit, the officials and personnel in position of the relevant periods are also to be surcharged for total amount of outstanding advances. 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 P.S., ULBs and other organization is also come under surcharge proceedings. The details of unadjusted outstanding advance are furnished below-

SL NO	NAME OF THE ADVANCE HOLDER	VOUCHER NO/DT	AMOUNT	PURPOSE	SANCTIONING AUTHORITY
01	Santoshini Behera C.P	412/8.9.17	10000.00	T.A.Advance	Nabin Kumar Patel
02	Shyam bahadur Joshi Driver	480/10.10.17	30000.00	Medical advance	-do-

03	Devraj Meher H.A.	700/10.10.17	150000.00	-do-	-do-
04	-do-	740/24.3.18	150000.00	-do-	-do-
		TOTAL	340000.00		

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

On being asked the local authority failed to furnish any valid reasons for lying such a huge amount of outstanding advance for more than one year. Hence, the above amount of Rs. 3,40,000/- towards **advance remained unadjusted for more than one year**is treated as loss needs recovery from the persons responsible and compliance reported to audit.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	NABIN KUMAR PATEL	E.O	Bolangir Municipality	170000
2	DEVRAJ MEHER	HEAD ASST.	Bolangir Municipality	75000
3	DEVRAJ MEHER	HEAD ASST.	Bolangir Municipality	75000
4	SHYAM BAHADUR JOSHI	TRACTOR DRIVER	Bolangir Municipality	15000
5	SANTOSHINI BEHERA	CHAIR PERSON	BALANGIR MUNICIPALITY	5000

PARA: 9 GRANTS

Bolangir Municipality - 2018-2019

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	01-04-2018	394244230.00	303885712.00	698129942.00	135641869.00	31-03-2019	562488073.00	
	GRAND TOTAL	394244230.00	303885712.00	698129942.00	135641869.00		562488073.00	

Comments :
9-1: GENERAL OBSERVATION ON GRANTS POSITION:-

As per Rule-170 and 171 of OGFR (vol-1), grants received should be spent within same financial year in which it was received by the local authority and UC should be submitted by the end of 30th June of the subsequent year to the funding authority as well as AG, Odisha. It is ascertained from the grant position that huge amount of grants i.e Rs 562488073.00 as on 31.03.2019 are remained unspent which shows the inefficiency of the local authority in managing the expenditure. Review of the grants of different schemes revealed that there was delay in release of funds by the granting authority to the council that received the funds virtually at the end of the financial year during the month of February, thereby leaving a very less scope for utilization of funds during the same year. Thus, less utilization of grants by the local authority is to some extent attributed to release of funds at the end of the financial year.

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

9-2: INADMISSIBLE EXPENDITURE CHARGED TO OCTROI COMPENSATION GRANT :-

1. As per Lr. No. 8197/HUD. Dt. 25.2.13, Lr. No.8194/HUD Dt. 25.2.13, 19698/HUD DT. 12.6.13, 27134/HUD DT. 31.8.13, Compensation and Assignment to local bodies will be charges towards

a. Payment of salary to Municipal Employees employed on regular basis as per the stipulation in vogue except those employed, with authority.

b. The Octroi Compensation Grant shall not be utilised for payment of enhanced salary of 6th. Pay commission to the staff of ULBs.

2. As per Lr. No. 4408/HUD Dt. 19.02.2014, the outstanding energy charges if any should be cleared on priority basis out of this grant.

3. In Lr. No.5004/HUD Dt. 28.2.2009 vide Para No. (iv) it is clearly stipulated that "The concerned ULBs will have to raise their own resources to meet the additional expenditure, liabilities on account of the present pay revision and in case they are not able to meet the additional liabilities, the benefits of RSP, Rule 2008 will not be applicable to them."

4. In Lr. No 28915/HUD Dt. 16.10.12 regarding engagement on Work Charged basis vide Para No.4 it is stipulated that "The additional financial burden on this score shall be borne by the concerned ULBs out of their own resources and state government shall have no liability on this account."

On checking of the Accountant Cash Book w.r.t. Paid vouchers, Paid Acquaintance Roll, Grant Register, U.C. Register and connected grant letters it was revealed that in the following cases inadmissible expenditures amounting to Rs.2,57,59,781.00 were charged to Octroi Compensation Grant by violating the above instructions.

Sl No.	Vr. No/ Date	Particulars	Amount
1	111/13.06.2018	All services Global Pvt. Ltd. For sanitation work	3100000.00
2	212/07.08.2018	Santoshi Electricals, Balangir for electrical goods	932436.00
3	215/07.08.2018	Bhagabati Enterprises, Kantabanji for electrical goods	3799110
4	216(1)/07.08.2018	Gagan Chemical Sintex dustbin 300 nos.	1778400
5	216(2)/07.08.2018	M/S AP Enterprises Swing dustbin 300 nos.	1766998

6	464/13.12.2018	Bhagabati Enterprises, Kantabanji for electrical goods	5184204
7	466/13.12.2018	Santoshi Electricals, Balangir for electrical goods	3013536
8	548(1)/01.02.2019	Const. of CC Road Amaresh Das Res to Mahesh Prasad Res, WN - 21	850281
9	655/16.03.2019	Bijaya Laxmi & Pallari for Sanitation work	1550000
10	197/20.07.2018	Arrear Salary (RACP) As per ORSP - 2008	3784816
		Total	25759781.00

As to why the additional financial implecation were not borne by the ULB out of its own resources without encroaching upon the development needs of the public and grants given to the ULB and as to why above expenditures were met out of grant by way of diversion was not understood.

In response to audit objection memo the E.O. replied that, instruction noted for future guidance. However, the reply stated above by the local authority is not enough to justify the above expenditure. Hence, the Para holds its own merit.

However, above expenditure of Rs. 2,57,59,781.00 is kept under objection till the post facto approval from the competent authority is obtained in respect of above expenditure and produced to next audit.

9-3 : Details of Receipt & Expenditure of Grants for the year 2018-19

Sl. No.	Head of Accounts	GO No./Date	OB as on 01.04.2018	Receipts during the year	Total	Expenditure during the year	CB as on 31.03.2019
1	Octroi compention						
		Total	23270627.00	0.00	23270627.00	0.00	23270627.00
2	RMG (Hard cash)		1865611.00	0.00	1865611.00	0.00	1865611.00
3	RMG (Normal)		-775543.00	0.00	-775543.00	0.00	-775543.00
4	Road Development Grant		-2005662.00	0.00	-2005662.00	0.00	-2005662.00
5	TFC(General)/14th FCA General	13788/HUD/31.05.2018	37656914.00	43280000.00	80936914.00	28108305.00	52828609.00
		20957/HUD/30.07.2018		23809000.00	23809000.00	24875850.00	-1066850.00
		26966/HUD/09.10.2018		21640000.00	21640000.00		21640000.00
		30110/HUD/22.11.2018		23809000.00	23809000.00		23809000.00
	NFBS				0.00	480000.00	-480000.00
					0.00		0.00
					0.00		0.00
6	Water supply		8500000.00	0.00	8500000.00	0.00	8500000.00
7	Devolution Fund	17969/HUD/07.07.2018	157764974.00	13137000.00	170901974.00	22125682.00	148776292.00

		28874/HUD/03.11.2018	0.00	13137000.00	13137000.00	0.00	13137000.00
			0.00	0.00	0.00	0.00	0.00
		Total	203006294.00	138812000.00	341818294.00	75589837.00	266228457.00
8	IHSDP		22843068.00	0.00	22843068.00	479196.00	22363872.00
9	UBS		789908.00	0.00	789908.00	0.00	789908.00
10	Const. of Primary school Bldg		72230.00	0.00	72230.00	0.00	72230.00
11	Const. of Kioski		77737.00	0.00	77737.00	0.00	77737.00
12	NSDP Grant		23973.00	0.00	23973.00	0.00	23973.00
13	Fesival Grant		-283420.00	0.00	-283420.00	0.00	-283420.00
14	Green Park		-3285262.00	0.00	-3285262.00	0.00	-3285262.00
15	Const. of Boundry wall		500000.00	0.00	500000.00	0.00	500000.00
16	Performance based insentive grant		7584680.00	0.00	7584680.00	0.00	7584680.00
17	Protection and conservater of water bodies		2319215.00	0.00	2319215.00	0.00	2319215.00
18	Urban Tourism		-786373.00	0.00	-786373.00	0.00	-786373.00
19	SWM(TFC)		5930244.00	0.00	5930244.00	0.00	5930244.00
20	Entertenment		64000.00	0.00	64000.00	0.00	64000.00
21	BPL Survey		27335.00	0.00	27335.00	0.00	27335.00
22	MV tax	17393/HUD/30.07.2018	59549132.00	4237000.00	63786132.00	6542960.00	57243172.00
		29896/HUD/19.11.2018	0.00	4239000.00	4239000.00	0.00	4239000.00
			0.00	0.00	0.00	0.00	0.00
		Total	95426467.00	8476000.00	103902467.00	7022156.00	96880311.00
23	CC Road/Special CC Road		211832.00	0.00	211832.00	0.00	211832.00
24	BRGF		20826066.00	0.00	20826066.00	2609210.00	18216856.00
25	MDM		55619.00		55619.00	0.00	55619.00
26	MPLAD		2939113.00	0.00	2939113.00	5218387.00	-2279274.00
27	MLALAD		4588529.00	5300000.00	9888529.00	1103690.00	8784839.00
28	TFC R&B	22315/HUD/04.08.2018	-18560932.00	3587710.00	-14973222.00	1251414.00	-16224636.00
29	Red Cross		41204.00	0.00	41204.00	0.00	41204.00
30	TLC Grant		12940.00	0.00	12940.00	0.00	12940.00
31	Special Problem Fund		2500190.00	1543400.00	4043590.00	0.00	4043590.00
32	Dewatering Fund		88000.00	0.00	88000.00	0.00	88000.00
33	Funds received from CDMO		1000000.00	0.00	1000000.00	0.00	1000000.00
34	HIV/AIDS		87300.00	0.00	87300.00	26700.00	60600.00
35	Leprosy Pension		45260.00	0.00	45260.00	0.00	45260.00
36	Assistance for restruction of Row under flood damage 2007		-21920.00	0.00	-21920.00	0.00	-21920.00

37	Assistance for restruction of Row under flood damage 2008		7569.00	0.00	7569.00	0.00	7569.00
38	Election		816162.00	0.00	816162.00	0.00	816162.00
39	RTI work shop		-198003.00	0.00	-198003.00	0.00	-198003.00
40	Airtel Tower		734580.00	0.00	734580.00	0.00	734580.00
41	SECC 2011		36500.00	0.00	36500.00	0.00	36500.00
42	Census		1752818.00	0.00	1752818.00	0.00	1752818.00
43	City devlopment plan		658430.00	0.00	658430.00	0.00	658430.00
44	Special devolepment DRDA		100000.00	0.00	100000.00	0.00	100000.00
45	Salary of BRGF Accountant		121500.00	0.00	121500.00	0.00	121500.00
46	Creation of capital asssets	16752/HUD/28.06.2018	0.00	928000.00	928000.00	0.00	928000.00
		1602/HUD/22.01.2019	0	928000.00	928000.00	0.00	928000.00
	KSY		0.00	0.00	0.00	129600.00	-129600.00
		TOTAL	17842757.00	12287110.00	30129867.00	10339001.00	19790866.00
47	4th SFC Maintanance of capital assets	17717/HUD/05.07.2018	906000.00	432000.00	1338000.00	0.00	1338000.00
		30059/HUD/22.11.2018	0.00	432000.00	432000.00	0.00	432000.00
		TOTAL	906000.00	864000.00	1770000.00	0.00	1770000.00
48	Swatcha Bharat		8437156.00	78002.00	8515158.00	801794.00	7713364.00
49	Creation of basic service	17022/HUD/30.06.2018	14310448.00	20293000.00	34603448.00	0.00	34603448.00
		30069/HUD/22.11.2018	0.00	20294000.00	20294000.00	0.00	20294000.00
	Unnati		0.00	52500000.00	52500000.00	8929614.00	43570386.00
		TOTAL	22747604.00	93165002.00	115912606.00	9731408.00	106181198.00
50	Honararium and TA/DA of elected members		25639.00	70200.00	95839.00	0.00	95839.00
51	Purchase of Electrical materials		3630000.00	0.00	3630000.00	0.00	3630000.00
52	Harischandra Sahayata		-187000.00	444000.00	257000.00	0.00	257000.00
53	Maintanance of Non residencial building.	22310/HUD/04.08.2018	948000.00	568110.00	1516110.00	0.00	1516110.00
54	NSFA		-363283.00	0.00	-363283.00	0.00	-363283.00
55	Other Grant		-7212625.00	0.00	-7212625.00	0.00	-7212625.00
56	Mini Stadium		2000000.00	0.00	2000000.00	0.00	2000000.00
57	WODC		7202645.00	3700000.00	10902645.00	4050248.00	6852397.00
58	SJRY(NULM)		-7290377.00	461640.00	-6828737.00	3247193.00	-10075930.00
59	LFS/NON LFS pension		0.00	0.00	0.00	0.00	0.00
	VYV		0.00	1280250.00	1280250.00	750000.00	530250.00
	Own Fund		0.00	0.00	0.00	0.00	0.00

		TOTAL	-1247001.00	6524200.00	5277199.00	8047441.00	-2770242.00
60	OAP/ODP/NOAP/MBPY		32291482.00	43757400.00	76048882.00	24912026.00	51136856.00
		Total	394244230.00	303885712.00	698129942.00	135641869.00	562488073.00

PARA: 10 UTILISATION CERTIFICATE

Bolangir Municipality - 2018-2019

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	01-04-2018	475089199.50	135641869.00	610731068.50	230658844.00	31-03-2019	380072224.50	
	GRAND TOTAL	475089199.50	135641869.00	610731068.50	230658844.00		380072224.50	

Comments :

10-1: GENERAL COMMENTS ON SUBMISSION OF U.C.:

Rule 173 of OGFR, Vol-I, gives emphasis on submission of UCs by the grantee organisation to the administrative Department by the 1st. June of the succeeding year of expenditure for proper monitoring of utilisation of grants for intended purposes. However, on verification it was observed that UCs for total amount of Rs. 380072224.00 was lying outstanding against this Municipality as on 31st. March 2019. This shows the lack of promptness in submission of UC by the local authority.

The percentage of submission of UC of this Municipality is 37.76%. The local authority is advised to take effective steps to submit the pending UC's in order to clear up the position of pendency.

As per Rule-170 and 171 of OGFR(vol-1) , grants received should be spent within the same financial year in which it was received by the local authority and UC should be submitted by the end of 30th June of the subsequent year to the funding authority as well as to the Principal A. G .(A&E), Odisha. But it was revealed from the aforementioned abstract that pending figure of UC due as on 31.03.2019 that huge amount of outstanding UC is pending with the Municipality. The local authority is impressed upon to expedite the expenditure process and ensure to clear the pendency by way of submission of UCs to proper quarter.

10-2: Details of U.C. submitted during the year 2018-19:

Letter No./ Date	Scheme	Amount	Year of Grant
4021/21.09.2018	WODC	3000000	2018-19
4019/27.09.2018	WODC	500000	2018-19
973/01.03.2019	WODC	600000	2017-18
	TOTAL	4100000	
1730/13.04.2018	MPLAD	400000	2017-18
1781/17.04.2018	MPLAD	500000	2017-18
975/01.03.2019	MPLAD	4300000	2017-18
	TOTAL	5200000	
1722/13.04.2018	SBM	1240704	2017-18
4629/17.11.2018	SBM	1871264	2018-19
967/01.03.2019	SBM	1073958	2018-19
	TOTAL	4185926	
4627/17.11.2018	Entry Tax for Salary & Sett.	36998000	2015-16
	Entry Tax for Salary & Sett.	26165640	2017-18
969/01.03.2019	Entry Tax for Salary & Sett.	54210360	2017-18
	TOTAL	117374000	
959/01.03.2019	Hon/TA/DA	73350	2017-18

961/01.03.2019	Hon/TA/DA	23100	2018-19
	TOTAL	96450	
1728/13.04.2018	Devolution	17367178	2015-16 &2016-17
4618/17.11.2018	Devolution	1917693	2016-17
	Devolution	7570666	2015-16
963/01.03.2019	Devolution	2819337	2013-14
965/01.03.2019	Devolution	13930565	2017-18
	TOTAL	43605439	
1726/13.04.2018	Motor Vehicle Tax	3147685	2016-17
4620/17.11.2018	Motor Vehicle Tax	2844338	2015-16
957/01.03.2019	Motor Vehicle Tax	4622191	2016-17
	TOTAL	10614214	
4622/17.11.2018	Creating of Capital Assets	601920	2016-17
971/01.03.2019	Creating of Capital Assets	174189	2016-17
	TOTAL	776109	
1724/13.04.2018	14th FC	16067255	2016-17
4616/17.11.2018	14th FC	7463687	2016-17
4614/17.11.2018	14th FC	4445584	2016-17
977/01.03.2019	14th FC	14388712	2016-17
	TOTAL	42365238	
2201/17.05.2018	BRGF	2341468	2012-13
	Grand Total	230658844	

10-3: YEAR WISE BREAK UP OF OUTSTNDING U.C. as on 31.03.2019:-

As it could be ascertained from the records and UC file made available to audit, the details of utilisation certificates submitted during the period under audit in respect of different grants relating to different year of receipt could not be ascertained. The year wise breakup of outstanding UC pending for submission for the year 2018-19 is furnished below.

YEAR	U.C.PENDING	U.C.SUBMITTED	BALANCE
Up to 2012-13	35865447.50	2341468.00	33523979.50
2013-14	8475645.00	2819337.00	5656308.00
2014-15	91291373.00	0.00	91291373.00
2015-16	125991208.00	97461064.00	28530144.00
2016-17	20148034.00	20148034.00	0.00
2017-18	193317492.00	101420619.00	91896873.00
2018-19	135641869.00	6468322.00	129173547.00
TOTAL	610731068.50	230658844.00	380072224.50

The local authority is impressed upon to expedite the expenditure process and ensure to clear the pendency by way of submission of UCs to proper quarter .

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation of cash by way of less credit to DCR							
On checking of the Misc.Receipt book with reference to the Daily collection Register and Cashier Cash Book for the year 2018-19, it was found that a total Sum of Rs. 4401.75 was less credited to Daily collection Register on the following dates. The details is given below.							
Sl. No	Book No	M.R.No/dt.	Total Collection amount	DCR Page No	Taken to DCR	Less amount taken to DCR	Responsible Person
1	40	48 & 49	592+794=1386	58	1216.00	170.00	JitendraKumbhar
1	45	21 to 40	8882.08	61	8382.86	499.22	JitendraKumbhar
1	49	36 to 70	11114.97	66	10849.97	265.00	JitendraKumbhar
1	49	71 to 100	12084.40	67	11900.44	183.96	JitendraKumbhar
					TOTAL	1118.18	
2	30	11 to 12 & 14 to 23	1355.02	77	1336.90	18.12	LambodarMaharana
2	30	13	88.08	77	Not taken to DCR	88.08	LambodarMaharana
2	42	42/4.4.19	152.00	12	Not taken to DCR	152	LambodarMaharana
2	42	71/8.4.19	666.40	13	663.40	3.00	LambodarMaharana
2	42	76 to 78/9.4.19	214.17			214.17	LambodarMaharana
					TOTAL	475.37	
3	51	47/19.1.19	1000.00	47	500.00	500.00	BhishmaSahu
3	73	92/25.4.19	1000.00	50	500.00	500.00	BhishmaSahu
					TOTAL	1000	
4	21	39 to 75	370.00	48	360.00	10.00	RankajaSahu
4	25 & 26	60 to 100 & 1 to 55	6030.00	55	6020.00	10.00	RankajaSahu
4	27	29 to 84	3570.00	58	3560.00	10.00	RankajaSahu
4	39	1 to 66	770.00	74	670.00	100.00	RankajaSahu
4	42	1 to 99	1490.00	79	1480.00	10.00	RankajaSahu
4	60	1 to 35	350.00	11	330.00	20.00	RankajaSahu
	64	11 to 68	670.00	15	650.00	20.00	RankajaSahu
4	64	98 to 100	30.00	15	Not taken to Cashier cash book from DCR	30.00	RankajaSahu
4	68	1 to 46	550.00	21	530.00	20.00	RankajaSahu
4	69	1 to 31	690.00	23	680.00	10.00	RankajaSahu
4	70	66 to 87	310.00	26	300.00	10.00	RankajaSahu
4	75	49 to 91	520.00	30	510.00	10.00	RankajaSahu
4	75 & 76	92 to 100 & 1 to 75	840.00	31	800.00	40.00	RankajaSahu
4	77 & 78	58 to 100 & 1 to 80	510.00	34	500.00	10.00	RankajaSahu

4	81	36 to 75	400.00	38	390.00	10.00	RankajaSahu
4	81 & 82	76 yo 100 & 1 to 13	470.00	39	460.00	10.00	RankajaSahu
4	86	1 to 80	800.00	45	790.00	10.00	RankajaSahu
4	86 & 87	81 to 100 & 1 to 19	610.00	45	600.00	10.00	RankajaSahu
4	88	61 to 98	5380.00	49	5360.00	20.00	RankajaSahu
					TOTAL	370	
5	24	4/25.4.18	344.24	31	244.24	100.00	L.R. Bariha
5	24	53/25.5.18	338.20	32	Not taken to DCR	338.20	L.R. Bariha
					TOTAL	438.2	
6	184	301 TO 400	200.00		Not taken to DCR	200.00	LalbihariBiswal
6	241	1 to 400	800.00		Not taken to DCR	800.00	LalbihariBiswal
					TOTAL	1000.00	LalbihariBiswal
					GRAND TOTAL	4401.75	

In response to audit objection memo the amount of Rs. 4,401.75 was recovered at the spot. The details of recovery is furnished in spot recovery para. The recovery position was duly verified on spot and the para was settled.

11.7 -

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No any loss of stock & store was found during the period under audit.

12.3 - LOSS OF STOCK & STORE

PARA: 13 AUDIT OF RECEIPTS

13.1 - DCB POSITION OF TAXES of ULB

As per Rule 176 of odisha Municipality Rules 1953, Demand and collection Register should be maintained. But violating the above rule the demand , collection and balance position of holding , light and water taxes for the year 2018-19 has not been maintained properly and also the DCB register of taxes is not being maintained .

Hence, basing on the records and registers made available to audit, the demand collection and balance position of different taxes has been furnished below.

However, the Executive Officer is impressed upon to maintain the DCB properly and to ensure the proper collection of taxes and to watch the loss and commission of demand.

Statement showing the details of demand, collection and balance of taxes, rents and fees of Balangir Municipality for the year 2018-19 is furnished below.

Name of Taxes	DEMAND			COLLECTION			Rebate Allowed	Current collection+ Rebate	BALANCE		
	Arrear	Current	Total	Arrear	Current	Total			Arrear	Current	Total
Holding tax	1248709.18	1073526.05	2322235.23	211005.23	1025072.89	1236078.12	66884.00	1091956.89	1037703.95	48453.16	1086157.11
Latrine tax	51015.17	0.00	51015.17	0.00	0.00	0.00		0.00	51015.17	0.00	51015.17
Water tax	2315577.17	663948.26	2979525.43	117653.87	459230.36	576884.23	18366.00	477596.36	2197923.30	204717.90	2402641.20
Light tax	2534992.34	749319.05	3284311.39	145637.25	552882.61	698519.86	21937.00	574819.61	2389355.09	196436.44	2585791.53
Total	6150293.86	2486793.36	8637087.22	474296.35	2037185.86	2511482.21	107187.00	2144372.86	5675997.51	449607.50	6125605.01
Stall Rent	2184541.00	3437481.00	5622022.00	0.00	3007233.00	3007233.00	0.00	0.00	2184541.00	430248.00	2614789.00
Lease of park	0.00	526185.00	526185.00	0.00	489460.00	489460.00	0.00	0.00	0.00	36725.00	36725.00
Weekly Market	0.00	347218.98	347218.98	0.00	347218.98	347218.98	0.00	0.00	0.00	0.00	0.00
Town Hall	0.00	297760.02	297760.02	0.00	297760.02	297760.02	0.00	0.00	0.00	0.00	0.00
Cess pool	0.00	441745.36	441745.36	0.00	441745.36	441745.36	0.00	0.00	0.00	0.00	0.00
Tender paper	0.00	1382425.00	1382425.00	0.00	1382425.00	1382425.00	0.00	0.00	0.00	0.00	0.00
U/S 290	0.00	101136.00	101136.00	0.00	101136.00	101136.00	0.00	0.00	0.00	0.00	0.00
Total	2184541.00	6533951.36	8718492.36	0.00	6066978.36	6066978.36	0.00	0.00	2184541.00	466973.00	2651514.00
GRAND TOTAL	8334834.86	9020744.72	17355579.58	474296.35	8104164.22	8578460.57	107187.00	2144372.86	7860538.51	916580.50	8777119.01

YEAR WISE BREAKUP OF OUTSTANDING TAXES as on 31.03.2019 and TIME BARRED TAXES:-

As it could be ascertained from the records and file made available to audit, the details of year wise break position of outstanding taxes during the period under audit are as follow.

Sl.No.	YEARS	Holding tax	Light tax	Water tax	Latrine tax	Total
1	2001-02	262730.15	928360.77	957056.37	51015.17	2199162.46
2	2002-03	41831.08	20428.08	20428.82		82687.98
3	2003-04	18087.86	43018.61	15330.66		76437.13
4	2004-05	44571.31	57117.58	11796.99		113485.88

5	2005-06	62719.69	34792.58	14108.46		111620.73
6	2006-07	40760.47	37092.89	30730.78		108584.14
7	2007-08	34926.52	72675.18	82518.72		190120.42
8	2008-09	63167.2	90556.19	59320.25		213043.64
9	2009-10	4748.6	82364.7	73027.8		160141.1
10	2010-11	11178.62	112543.9	49420.98		173143.5
11	2011-12	37005.12	255754.78	200745.35		493505.25
12	2012-13	58713.36	181356.91	97619.03		337689.3
13	2013-14	142207.77	149949.43	144247.79		436404.99
14	2014-15	113513.07	85741.31	117244.79		316499.17
15	2015-16	88106.55	127529.66	169690.03		385326.24
16	2016-17	45581.87	52494.56	83723.96		181800.39
17	2017-18	178859.94	203215.23	188566.37		570641.54
18	2018-19	48453.16	50799.19	87064.03	0.00	186316.38
	Grand Total	1086157.11	2585791.53	2402641.20	51015.17	6125605.01

As per Section 346 of O.M Act 1950, 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, within three month of the commence of the offence.

On scrutiny, it is found from the table noted above the year wise breakup of taxes amounting to Rs.6125605.01 is lying outstanding balance as on 31.03.2019. Out of which Rs.316499.17 has become time barred by limitation (tax outstanding for more than 5 years from the year 2018-19 i.e. year of 2014-15. The time barred due amount of Rs 316499.17 is kept under objection till the collection of the amount.

13.2 - Improper and inefficient collection of holding tax

As per Rule-175 of Odisha Municipal Rules, 1953, the municipality shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a Tax Collector shall be appointed in charge of one or more circles. The O.M. Act, 1950 stipulated u/s 158, that notification shall be made and posted in the office of the Municipality declaring day(s) and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable quarterly installment and every such installment shall be deemed to be due on the first day of the quarter in respect of which payable. u/s 159-A(1)&(2) a resolution may be passed in the Municipal Council to grant a rebate in respect of tax paid within stipulated period i.e. the rebate may be allowed not exceeding 10 per cent (paid within 30 days) and 5 per cent (paid beyond 30 days and within 60 days) and the Municipality may in like manner, provide for grant rebate at such percentage not exceeding 20% for the tax due for any year paid before 30th April and not exceeding 10 per cent where it is paid on or before 31st May of that year. Further, u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O. was to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the Municipality may establish a system of reward and punishment to tax collector to ensure best results in collection of tax. On checking of Resolution Book of the municipality, Establishment File and Receipt book of Holding Tax and from the information furnished to audit by the local authority, it was revealed that this Municipality consists of 22 wards and no specific circle exists for collection of taxes. The taxes are collected ward wise by engaging Tax Collectors. The taxes are received throughout the year and no notification has been made declaring day(s) and time for receipt of taxes. No computer data base has been made relating to assessment of holding tax, number of holdings, demand of tax, collection of tax and arrear taxes outstanding for collection. The details of demand, collection & % of collection are furnished below.

SL NO	NAME OF THE TAX	DEMAND	COLLECTION	%OF COLLECTION
01	HOLDING TAX	2322235.23	1236078.12	53.22%
02	LIGHT TAX	3284311.39	698519.86	21.26%
03	WATER TAX	2979525.43	576884.23	19.36%
04	LATRINE TAX	51015.17	0.00	0.00
	TOTAL	8637087.22	2511482.21	29.07%

It is to mention here that Municipality has not yet established any system of rewards and punishments to tax collector to ensure best results in collection of tax. As, no remedial measures for effective realisation of revenue has been taken, huge arrears are rolling for years together with owners of the houses which indicates the inefficiency and ineffectiveness of collection of Holding Taxes. Hence the E.O. of the Municipality is advised to take effective steps efficiently to improvise the collection of the pending as well as current taxes.

13.3 - Non-assessment of Holding Tax on Railway land and agricultural land

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As per provisions contained in Section 131(1)(a) of the OM Act, 1950, the municipalities shall impose tax on holdings situated within the municipality on their annual value. Further, as per provisions contained under Section 131(2)(b) of the OM Act, 1950, municipality shall levy holding tax on annual value of railway lands situated within the municipalities which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to any buildings. As per Rule 518(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 OM Rules, 1953, if 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 or their assessment is to be revised, the Executive Officer may assess them according to the prevailing market value in case the lands are to be assessed for the first time and in accordance with the existing valuation in the case of other lands, and shall be entitled to collect the tax on the basis of such assessment pending the valuation of the said lands by the committee. Rule-519: determination of Annual value of land, Rule-520: determination of capital value of land. As per Section 131 (3) (a) of the OM Act, 1950, the holding tax was to be levied on the lands situated within the municipal area and used exclusively for agricultural purposes.

However, the local authority is impressed upon to look into the matter personally to ensure that proper steps are being taken.

13.4 - Non-collection of licence fees for granting permission and renewal of permission in respect of telepho netowers within municipal areas.

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With reference to the letter. no.-6875-Gen.(TEL)-06/2007-Com.-16.08.2007 read with letter . no.-35742-1357 -150010/2013 IH&UD.-17.12.2013 relating to 'special regulation for installation of Telecom Towers in Urban area of Odisha, 2013' the local authority shall collect the licence fees (fee for granting permission and renewal of permission) in respect of telephone towers within the municipal area. As per Letter. No.-28334/H&UD, dt. 31.12.2014, installation and renewal fees in respect of mobile towers have been enhanced. However, there is a condition that the said circular will be operative after publication of the same in the Odisha Gazette. During the period under audit it was found that, no such fees has been collected from the company concerned.

Hence, the E.O. is suggested to look into the matter & step may be taken accordingly.

13.5 -

13.6 -

16	Dasarathi Behera, Elect.	56400.00	@ 4700.00/PM
17	Manas Ranjan Behera, Elect.	56400.00	@ 4700.00/PM
	Total	1593600.00	

Further, they are availing Festival Advance and allowed to disburse the OAP/ODP/NOAP which contradicts the guideline. Thus, the E.O. is impressed upon to look into the matter properly and action may be taken in the manner as prescribed by the Govt.

In response to audit objection memo, the local authority replied that instruction noted for future guidance. Hence, the amount of Rs. 15,93,600.00 is held under objection till its recoupment and till obtaining post facto approval from the competent authority.

14.2 - Advertisement without following the guidelines

As per Advertisement Policy of Odisha '1998 (Orissa Gazette No. 1708 Dt. 23.12.1998) vide Item No.6 it has clearly mentioned that " **All commercial, classified and display advertisements by State Government Agencies, Undertakings, Corporations, Boards etc. will be routed through the Information and Public Relations Department to eligible news papers / periodicals in the approved list. The budget provision of the Undertakings will be communicated to the Information and Public Relations Department at the beginning of the year for keeping an effective watch on release of advertisements. Such budget provision must be communicated with the first advertisement of the year if not communicated earlier. I & P.R. Deptt. shall communicate approved rate in respect of each newspaper/periodical to all such advertisers in order to enable them to make payment directly to the news papers under intimation to I. & P.R. Department.**"

The Section 17(A) of Orissa Municipal Act-1950 provides the provision that " **Unless provision has been made in that behalf 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 clear that all the advertisement of all Government Departments/ Under takings, Corporations and Boards, etc. have to be routed through **I & PR Department**. But, by violating the above guideline advertisement was made and payment was allowed which was not clarified during audit. During the period under audit a total amount of Rs. 6,40,636.00 was shown to have been paid towards advertisement cost. Hence, the amount of Rs. 6,40,636.00 was held under objection till its clarification and regularization.

In response to audit objection memo the E.O. replied that instruction noted for future guidance.

14.3 - Irregular expenditure in organising different functions

As per Section 117(A) of OM Act. 1950, unless provision has been made in that behalf in a Municipal Budget as approved by the state Govt. , no expenditure shall be incurred by the Council without prior approval of the Director.

But, on checking of the vouchers w.r.t. Accountant Cash Book it was revealed that a sum of Rs 22,65,495.00 has been spent towards observation of National Days and other functions organized by the Municipality during the financial year 2018-19. In the budgetary provision for the year 2018-19 it was found that neither there was any budget provision nor the budget has been approved by the Director H & UD Deptt. The details are furnished below.

Sl. No.	Purpose	Amount
1	Exhibition Expenses	10000.00
2	Meeting of ULB	36381.00
3	Training Programme	20415.00
4	Puja & Celebration	630606.00
5	Awareness Programme	632445.00
6	Misc. Expenses	935648.00
	Total	2265495.00

In response to audit objection memo, the local authority replied that instruction noted for future guidance. Hence, the amount of Rs. 22,65,495.00 is held under objection till it is regularised by obtaining post facto approval from the competent authority and produced before next audit.

14.4 - Loss of Govt revenue due to non deduction of TDS under OGST Act

As per Lr. No. 11791(230)/F Dt. 15.03.2008 read with Lr. No. 4182(230)/ Dt.25.01.2005, Lr. No. 2208/F Dt. 17.01.2006 & Lr. No. 48262/F. Dt. 25.11.2006, where ever any taxable service are received by the State Govt/ State Govt. under takings, proper Service Tax Registration number/ Service Tax Code and Accounting code be insisted upon in the invoice/ receipt issued by the service providers and payment to service providers be released only after ascertaining the above mandatory requirements. Circular No. 165/16/2012-ST in Sl. No.67 of Finance Act 1994 erstwhile Section 65(105)(ZZW) : Service for providing Pandal or Shamiana comes under Service Tax Registration.

As per provision of under section-51(1) of OGST Act, 2017 TDS is to be made on the supply of both goods and services. As such OGST Act stipulates that the Government Departments or Establishments or Local Authority or Government Agencies are required to deduct TDS(Tax Deduction at Source) @2% (i.e.1% under OGST and 1% under CGST) from the payment made or credited to the supplier of taxable goods or services or both, where the total value of supply, under a contract exceeds two lakh and fifty thousand rupees.

On checking of the vouchers w.r.t. accountant cash book it is reveals that a sum of Rs. 8,50,125.00 was shown as expenditure towards payment to Nataraj Tent, Light & DJ Sound Balangir without ensuring GST or Service tax Registration No as a result of which Govt. has sustained loss to tune of Rs. 17,002.50 @ 2% TDS under **section-51(1) of OGST Act, 2017**. The details of payment of calculation of service tax are furnished below.

Sl No.	Vr. No/ Date	Particulars	Amount
1	589/13.02.2019	Nataraj Tent, Light & DJ Sound Balangir, towards PEETHA Programme	300000.00
2	666/26.03.2019	Nataraj Tent, Light & DJ Sound Balangir, towards PEETHA Programme	550125.00
		Total	850125.00

Thus, the amount of Rs. 17,002.50 i.e. @ 2% of Rs. 8,50,125.00 is treated as loss to the Govt. exchequer.

Moreover, it was asked through the objection to ascertain the facts and explain as to why the above Govt. revenue in shape of TDS shall not to be treated as irregular and loss to the Govt.

In response to objection memo local authority furnished no reply till the close of audit. Hence, objection holds its own merit and for the above loss the following officials namely Sri Bipin Ku Deep,EO and Smt Arati Bohoda,CO are found responsible.The above amount is kept under objection till aforementioned loss is recouped and compliance be reported to audit.

14.5 - Excess payment towards arrear salary due to erroneous pay fixation of RACP of Smt. Sulekshyani Das C.O.

It was observed during the period under audit that, arrear salary from 01.01.2013 to 31.05.2018 by way of wrong pay fixation in 6th Pay of Scale under RACP has been paid to Smt. Sulekshyani Das, C.O. erroneously by violating the ORSP Rule – 2008 and Resolution No.3560/F.date06.02.2013of Govt. of Odisha Finance Deptt. Thus, the excess payment made for Rs. 63961/- vide voucher No-197/dt 20.7.2018 is as calculated below.

As per Finance Dept. Resolution No.3560/F.date06.02.2013, it has been clarified that the employee in isolated/ex-cadre post having not any promotional hierarchy will get the next higher GP as per the First Schedule of ORSP Rules,2008. So the GP to be allowed in 1st and 2nd RACP after completion of 10 and 20 years in a single post should be Rs4600/- and Rs4800/- respectively. But without following the aforesaid instruction scrupulously the higher Grade Pay i.e.Rs 5400/- was allowed to Smt SulakshaniDash,CO instead of giving Rs 4800/- in the 2nd RACP and the Local Authority has pushed this Municipality to sustain a loss of **Rs.63,961/-as detailed below which cannot be admitted in audit and thereby it needs recovery from her.**

AMOUNT ALREADY PAID

Revision of Pay & GP under 6th Pay Scale by allowing GP of Rs5400/- erroneously in

RACP of SMT. SULASHIKYANI DASH, C.O.

Amount calculated by allowing GP5400/-

Amount drawn

Period	Pay+GP	D.A.		Total	Pay	D.A.		Total	NET Payment
Jan-13	2nd RACP with GP5400/- 21610	80%	17288	38898	19220	80%	15376	34596	4302
Feb-13	21610	80%	17288	38898	19220	80%	15376	34596	4302
Mar-13	21610	80%	17288	38898	19220	80%	15376	34596	4302
Apr-13	21610	80%	17288	38898	19220	80%	15376	34596	4302
May-13	21610	80%	17288	38898	19220	80%	15376	34596	4302
Jun-13	21610	80%	17288	38898	19220	80%	15376	34596	4302
Jul-13	21610	90%	19449	41059	19220	90%	17298	36518	4541
Aug-13	21610	90%	19449	41059	19220	90%	17298	36518	4541
Sep-13	21610	90%	19449	41059	19220	90%	17298	36518	4541
Oct-13	21610	90%	19449	41059	19220	90%	17298	36518	4541
Nov-13	0	90%	0	0	0	90%	0	0	0
Dec-13	0	90%	0	0	0	90%	0	0	0
Jan-14	0	100%	0	0	0	100%	0	0	0
Feb-14	0	100%	0	0	0	100%	0	0	0
Mar-14	0	100%	0	0	0	100%	0	0	0
Apr-14	0	100%	0	0	0	100%	0	0	0
May-14	0	100%	0	0	0	100%	0	0	0
Jun-14	0	100%	0	0	0	100%	0	0	0
Jul-14	0	107%	0	0	0	107%	0	0	0
Aug-14	0	107%	0	0	0	107%	0	0	0
Sep-14	0	107%	0	0	0	107%	0	0	0
Oct-14	0	107%	0	0	0	107%	0	0	0
Nov-14	0	107%	0	0	0	107%	0	0	0
Dec-14	0	107%	0	0	0	107%	0	0	0
Jan-15	0	113%	0	0	0	113%	0	0	0
Feb-15	0	113%	0	0	0	113%	0	0	0
Mar-15	0	113%	0	0	0	113%	0	0	0
Apr-15	0	113%	0	0	0	113%	0	0	0
May-15	22930	113%	25911	48841	20400	113%	23052	43452	5389
Jun-15	22930	113%	25911	48841	20400	113%	23052	43452	5389
Jul-15	22930	119%	27287	50217	20400	119%	24276	44676	5541
Aug-15	22930	119%	27287	50217	20400	119%	24276	44676	5541
Sep-15	22930	119%	27287	50217	20400	119%	24276	44676	5541
Oct-15	22930	119%	27287	50217	20400	119%	24276	44676	5541
Nov-15	22930	119%	27287	50217	20400	119%	24276	44676	5541
Dec-15	22930	119%	27287	50217	20400	119%	24276	44676	5541
Jan-16	23620	125%	29525	53145	21020	125%	26275	47295	5850

Feb-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Mar-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Apr-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
May-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Jun-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Jul-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Aug-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Sep-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Oct-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Nov-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Dec-16	23620	125%	29525	53145	21020	125%	26275	47295	5850
Jan-17	24330	132%	32116	56446	21650	132%	28578	50228	6218
Feb-17	24330	132%	32116	56446	21650	132%	28578	50228	6218
Mar-17	24330	132%	32116	56446	21650	132%	28578	50228	6218
Apr-17	24330	132%	32116	56446	21650	132%	28578	50228	6218
May-17	24330	132%	32116	56446	21650	132%	28578	50228	6218
Jun-17	24330	132%	32116	56446	21650	132%	28578	50228	6218
Jul-17	24330	136%	33089	57419	21650	136%	29444	51094	6325
Aug-17	24330	136%	33089	57419	21650	136%	29444	51094	6325
Sep-17	24330	136%	33089	57419	21650	136%	29444	51094	6325
Oct-17	24330	136%	33089	57419	21650	136%	29444	51094	6325
Nov-17	24330	136%	33089	57419	21650	136%	29444	51094	6325
Dec-17	24330	136%	33089	57419	21650	136%	29444	51094	6325
Jan-18	25060	139%	34833	59893	22300	139%	30997	53297	6596
Feb-18	25060	139%	34833	59893	22300	139%	30997	53297	6596
Mar-18	25060	139%	34833	59893	22300	139%	30997	53297	6596
Apr-18	25060	139%	34833	59893	22300	139%	30997	53297	6596
May-18	25060	139%	34833	59893	22300	139%	30997	53297	6596
	1100240		1316763	2417003	978940		1171625	2150565	266438

AMOUNT TO BE PAID (as per audit)

Amount calculated by allowing GP of Rs.4800/-					Amount drawn			NET Payment	
Period	Pay+ GP	D.A.		Total	Pay	D.A.			Total
Jan-13	2nd RACP With GP-4800/=21010	80%	16808	37818	19220	80%	15376	34596	3222
Feb-13	21010	80%	16808	37818	19220	80%	15376	34596	3222
Mar-13	21010	80%	16808	37818	19220	80%	15376	34596	3222
Apr-13	21010	80%	16808	37818	19220	80%	15376	34596	3222
May-13	21010	80%	16808	37818	19220	80%	15376	34596	3222
Jun-13	21010	80%	16808	37818	19220	80%	15376	34596	3222
Jul-13	21010	90%	18909	39919	19220	90%	17298	36518	3401
Aug-13	21010	90%	18909	39919	19220	90%	17298	36518	3401

Sep-13	21010	90%	18909	39919	19220	90%	17298	36518	3401
Oct-13	21010	90%	18909	39919	19220	90%	17298	36518	3401
Nov-13	0	90%	0	0	0	90%	0	0	0
Dec-13	0	90%	0	0	0	90%	0	0	0
Jan-14	0	100%	0	0	0	100%	0	0	0
Feb-14	0	100%	0	0	0	100%	0	0	0
Mar-14	0	100%	0	0	0	100%	0	0	0
Apr-14	0	100%	0	0	0	100%	0	0	0
May-14	0	100%	0	0	0	100%	0	0	0
Jun-14	0	100%	0	0	0	100%	0	0	0
Jul-14	0	107%	0	0	0	107%	0	0	0
Aug-14	0	107%	0	0	0	107%	0	0	0
Sep-14	0	107%	0	0	0	107%	0	0	0
Oct-14	0	107%	0	0	0	107%	0	0	0
Nov-14	0	107%	0	0	0	107%	0	0	0
Dec-14	0	107%	0	0	0	107%	0	0	0
Jan-15	0	113%	0	0	0	113%	0	0	0
Feb-15	0	113%	0	0	0	113%	0	0	0
Mar-15	0	113%	0	0	0	113%	0	0	0
Apr-15	0	113%	0	0	0	113%	0	0	0
May-15	22330	113%	25233	47563	20400	113%	23052	43452	4111
Jun-15	22330	113%	25233	47563	20400	113%	23052	43452	4111
Jul-15	22330	119%	26573	48903	20400	119%	24276	44676	4227
Aug-15	22330	119%	26573	48903	20400	119%	24276	44676	4227
Sep-15	22330	119%	26573	48903	20400	119%	24276	44676	4227
Oct-15	22330	119%	26573	48903	20400	119%	24276	44676	4227
Nov-15	22330	119%	26573	48903	20400	119%	24276	44676	4227
Dec-15	22330	119%	26573	48903	20400	119%	24276	44676	4227
Jan-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Feb-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Mar-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Apr-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
May-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Jun-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Jul-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Aug-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Sep-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Oct-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Nov-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Dec-16	23000	125%	28750	51750	21020	125%	26275	47295	4455
Jan-17	23690	132%	31271	54961	21650	132%	28578	50228	4733
Feb-17	23690	132%	31271	54961	21650	132%	28578	50228	4733
Mar-17	23690	132%	31271	54961	21650	132%	28578	50228	4733
Apr-17	23690	132%	31271	54961	21650	132%	28578	50228	4733
May-17	23690	132%	31271	54961	21650	132%	28578	50228	4733
Jun-17	23690	132%	31271	54961	21650	132%	28578	50228	4733

Jul-17	23690	136%	32218	55908	21650	136%	29444	51094	4814
Aug-17	23690	136%	32218	55908	21650	136%	29444	51094	4814
Sep-17	23690	136%	32218	55908	21650	136%	29444	51094	4814
Oct-17	23690	136%	32218	55908	21650	136%	29444	51094	4814
Nov-17	23690	136%	32218	55908	21650	136%	29444	51094	4814
Dec-17	23690	136%	32218	55908	21650	136%	29444	51094	4814
Jan-18	24410	139%	33930	58340	22300	139%	30997	53297	5043
Feb-18	24410	139%	33930	58340	22300	139%	30997	53297	5043
Mar-18	24410	139%	33930	58340	22300	139%	30997	53297	5043
Apr-18	24410	139%	33930	58340	22300	139%	30997	53297	5043
May-18	24410	139%	33930	58340	22300	139%	30997	53297	5043
			1281972	2353042	978940		1171625	2150565	202477

Amount already paid arronously- Rs. 2,66,438/-

Amount to be paid (as per audit)- Rs. 2,02,477/-

Excess amount paid= Rs. 63,961 -/-

In response to audit objection memo the E.O. replied that the same will be verified and action would be taken accordingly.

However, the reply stated above by the local authority is not enough or convincing unless recovery is effected. Hence, the Para holds its own merit.

14.6 - Excess payment towards arrear salary due to erroneous pay fixation of RACP of Smt. Arati Bahidar C.O.

It was ascertained during the period under audit that, arrear salary from 01.01.2013 to 31.05.2018 has been paid to Smt. Arati Bahidar,C.O. by way of making wrong pay fixation in 6th Pay of Scale under RACP which violates the provisions of ORSP Rule – 2008 and Resolution No.3560/F.date06.02.2013of Govt. of Odisha Finance Deptt. Thus, the excess payment made for Rs. 45,234/- vide voucher No-197/dt 20.7.2018 is as calculated below which needs recovery from her.

Excess Arrear Salary taken by Smt. Arati Bahidar, C.O. for Rs.45,234.00

As per Finance Dept. Resolution No.3560/F.date06.02.2013, the employee in isolated/ex-cadre post having not any promotional hierarchy will get the next higher GP as per the First Schedule of ORSP Rules,2008. So the GP to be allowed in 1st and 2nd RACP after completion of 10 and 20 years in a single post should be fixed at Rs4600/- and Rs4800/- respectively. But by allowing higher Grade Pay in 2nd RACP erroneously i.e. Rs 5400/- instead of Rs 4800/- to Smt AratiBahidar,CO, the Local Authority has pushed this Municipality to sustain a loss of Rs.45,234/- as detailed below which cannot be admitted in audit.

AMOUNT HAS ALREADY BEEN PAID									
Revision of Pay & GP under 6 th Pay Scale by allowing GP of Rs 5400/- erroneously in									
RACP of SMT. ARATI BOHIDAR, C.O.									
Amt calculated by allowing GP5400/-					Amount drawn				
Period	Pay+GP	D.A.		Total	Pay	D.A.		Total	NET Payment
Jan-13	2 nd RACP with GP-5400/-	80%	0	0	0	80%	0	0	0
Feb-13	0	80%	0	0	0	80%	0	0	0

Mar-13	0	80%	0	0	0	80%	0	0	0
Apr-13	0	80%	0	0	0	80%	0	0	0
May-13	0	80%	0	0	0	80%	0	0	0
Jun-13	0	80%	0	0	0	80%	0	0	0
Jul-13	0	90%	0	0	0	90%	0	0	0
Aug-13	0	90%	0	0	0	90%	0	0	0
Sep-13	0	90%	0	0	0	90%	0	0	0
Oct-13	0	90%	0	0	0	90%	0	0	0
Nov-13	0	90%	0	0	0	90%	0	0	0
Dec-13	0	90%	0	0	0	90%	0	0	0
Jan-14	0	100%	0	0	0	100%	0	0	0
Feb-14	0	100%	0	0	0	100%	0	0	0
Mar-14	0	100%	0	0	0	100%	0	0	0
Apr-14	0	100%	0	0	0	100%	0	0	0
May-14	0	100%	0	0	0	100%	0	0	0
Jun-14	0	100%	0	0	0	100%	0	0	0
Jul-14	0	107%	0	0	0	107%	0	0	0
Aug-14	0	107%	0	0	0	107%	0	0	0
Sep-14	0	107%	0	0	0	107%	0	0	0
Oct-14	0	107%	0	0	0	107%	0	0	0
Nov-14	0	107%	0	0	0	107%	0	0	0
Dec-14	0	107%	0	0	0	107%	0	0	0
Jan-15	0	113%	0	0	0	113%	0	0	0
Feb-15	0	113%	0	0	0	113%	0	0	0
Mar-15	0	113%	0	0	0	113%	0	0	0
Apr-15	0	113%	0	0	0	113%	0	0	0
May-15	0	113%	0	0	0	113%	0	0	0
Jun-15	0	113%	0	0	0	113%	0	0	0
Jul-15	0	119%	0	0	0	119%	0	0	0
Aug-15	0	119%	0	0	0	119%	0	0	0
Sep-15	0	119%	0	0	0	119%	0	0	0
Oct-15	0	119%	0	0	0	119%	0	0	0
Nov-15	22920	119%	27275	50195	21000	119%	24990	45990	4205
Dec-15	22920	119%	27275	50195	21000	119%	24990	45990	4205
Jan-16	23610	125%	29513	53123	21000	125%	26250	47250	5873
Feb-16	23610	125%	29513	53123	21000	125%	26250	47250	5873
Mar-16	23610	125%	29513	53123	21000	125%	26250	47250	5873
Apr-16	23610	125%	29513	53123	21000	125%	26250	47250	5873
May-16	23610	125%	29513	53123	21000	125%	26250	47250	5873
Jun-16	23610	125%	29513	53123	21000	125%	26250	47250	5873
Jul-16	23610	125%	29513	53123	21630	125%	27038	48668	4455
Aug-16	23610	125%	29513	53123	21630	125%	27038	48668	4455
Sep-16	23610	125%	29513	53123	21630	125%	27038	48668	4455

Oct-16	23610	125%	29513	53123	21630	125%	27038	48668	4455
Nov-16	23610	125%	29513	53123	21630	125%	27038	48668	4455
Dec-16	23610	125%	29513	53123	21630	125%	27038	48668	4455
Jan-17	24320	132%	32102	56422	21630	132%	28552	50182	6240
Feb-17	24320	132%	32102	56422	21630	132%	28552	50182	6240
Mar-17	24320	132%	32102	56422	21630	132%	28552	50182	6240
Apr-17	24320	132%	32102	56422	21630	132%	28552	50182	6240
May-17	24320	132%	32102	56422	21630	132%	28552	50182	6240
Jun-17	24320	132%	32102	56422	21630	132%	28552	50182	6240
Jul-17	24320	136%	33075	57395	22280	136%	30301	52581	4814
Aug-17	24320	136%	33075	57395	22280	136%	30301	52581	4814
Sep-17	24320	136%	33075	57395	22280	136%	30301	52581	4814
Oct-17	24320	136%	33075	57395	22280	136%	30301	52581	4814
Nov-17	24320	136%	33075	57395	22280	136%	30301	52581	4814
Dec-17	24320	136%	33075	57395	22280	136%	30301	52581	4814
Jan-18	25050	139%	34820	59870	22280	139%	30969	53249	6621
Feb-18	25050	139%	34820	59870	22280	139%	30969	53249	6621
Mar-18	25050	139%	34820	59870	22280	139%	30969	53249	6621
Apr-18	25050	139%	34820	59870	22280	139%	30969	53249	6621
May-18	25050	139%	34820	59870	22280	139%	30969	53249	6621
	746250		973868	1720118	672640		877671	1550311	169807

AMOUNT TO BE PAID(as per audit)

Amount calculated with GP 4800/-					Amount drawn			Net Payment	
Period	Pay+GP	D.A.		TOTAL	Pay	D.A.			Total
Jan-13	2nd RACP with GP-4800= 0	80%	0	0	0	80%	0	0	0
Feb-13	0	80%	0	0	0	80%	0	0	0
Mar-13	0	80%	0	0	0	80%	0	0	0
Apr-13	0	80%	0	0	0	80%	0	0	0
May-13	0	80%	0	0	0	80%	0	0	0
Jun-13	0	80%	0	0	0	80%	0	0	0
Jul-13	0	90%	0	0	0	90%	0	0	0
Aug-13	0	90%	0	0	0	90%	0	0	0
Sep-13	0	90%	0	0	0	90%	0	0	0
Oct-13	0	90%	0	0	0	90%	0	0	0
Nov-13	0	90%	0	0	0	90%	0	0	0
Dec-13	0	90%	0	0	0	90%	0	0	0
Jan-14	0	100%	0	0	0	100%	0	0	0
Feb-14	0	100%	0	0	0	100%	0	0	0
Mar-14	0	100%	0	0	0	100%	0	0	0
Apr-14	0	100%	0	0	0	100%	0	0	0
May-14	0	100%	0	0	0	100%	0	0	0

Jun-14	0	100%	0	0	0	100%	0	0	0
Jul-14	0	107%	0	0	0	107%	0	0	0
Aug-14	0	107%	0	0	0	107%	0	0	0
Sep-14	0	107%	0	0	0	107%	0	0	0
Oct-14	0	107%	0	0	0	107%	0	0	0
Nov-14	0	107%	0	0	0	107%	0	0	0
Dec-14	0	107%	0	0	0	107%	0	0	0
Jan-15	0	113%	0	0	0	113%	0	0	0
Feb-15	0	113%	0	0	0	113%	0	0	0
Mar-15	0	113%	0	0	0	113%	0	0	0
Apr-15	0	113%	0	0	0	113%	0	0	0
May-15	0	113%	0	0	0	113%	0	0	0
Jun-15	0	113%	0	0	0	113%	0	0	0
Jul-15	0	119%	0	0	0	119%	0	0	0
Aug-15	0	119%	0	0	0	119%	0	0	0
Sep-15	0	119%	0	0	0	119%	0	0	0
Oct-15	0	119%	0	0	0	119%	0	0	0
Nov-15	22320	119%	26561	48881	21000	119%	24990	45990	2891
Dec-15	22320	119%	26561	48881	21000	119%	24990	45990	2891
Jan-16	22990	125%	28737	51727	21000	125%	26250	47250	4477
Feb-16	22990	125%	28737	51727	21000	125%	26250	47250	4477
Mar-16	22990	125%	28737	51727	21000	125%	26250	47250	4477
Apr-16	22990	125%	28737	51727	21000	125%	26250	47250	4477
May-16	22990	125%	28737	51727	21000	125%	26250	47250	4477
Jun-16	22990	125%	28737	51727	21000	125%	26250	47250	4477
Jul-16	22990	125%	28737	51727	21630	125%	27038	48668	3059
Aug-16	22990	125%	28737	51727	21630	125%	27038	48668	3059
Sep-16	22990	125%	28737	51727	21630	125%	27038	48668	3059
Oct-16	22990	125%	28737	51727	21630	125%	27038	48668	3059
Nov-16	22990	125%	28737	51727	21630	125%	27038	48668	3059
Dec-16	22990	125%	28737	51727	21630	125%	27038	48668	3059
Jan-17	23680	132%	31258	54938	21630	132%	28552	50182	4756
Feb-17	23680	132%	31258	54938	21630	132%	28552	50182	4756
Mar-17	23680	132%	31258	54938	21630	132%	28552	50182	4756
Apr-17	23680	132%	31258	54938	21630	132%	28552	50182	4756
May-17	23680	132%	31258	54938	21630	132%	28552	50182	4756
Jun-17	23680	132%	31258	54938	21630	132%	28552	50182	4756
Jul-17	23680	136%	32205	55885	22280	136%	30301	52581	3304
Aug-17	23680	136%	32205	55885	22280	136%	30301	52581	3304
Sep-17	23680	136%	32205	55885	22280	136%	30301	52581	3304
Oct-17	23680	136%	32205	55885	22280	136%	30301	52581	3304
Nov-17	23680	136%	32205	55885	22280	136%	30301	52581	3304
Dec-17	23680	136%	32205	55885	22280	136%	30301	52581	3304
Jan-18	24390	139%	33902	58292	22280	139%	30969	53249	5043
Feb-18	24390	139%	33902	58292	22280	139%	30969	53249	5043

Mar-18	24390	139%	33902	58292	22280	139%	30969	53249	5043
Apr-18	24390	139%	33902	58292	22280	139%	30969	53249	5043
May-18	24390	139%	33902	58292	22280	139%	30969	53249	5043
			948254	1674884	672640		877671	1550311	124573

Amount already paid erroneously- Rs.1,69,807/-

Amount to be paid (as per audit)- Rs. 1,24,573/-

Excess amount paid= Rs. 45,234/-

As such the excess salary taken from 01.06.2018 to 31.03.2019 may be calculated and recovered from the person concerned and credit be pointed out to audit.

In response to audit objection memo the E.O. replied that, the same will be verified and action will be taken accordingly. However, the reply stated above by the local authority is not enough or convincing unless recovery is effected. Hence, the Para holds its own merit.

14.7 - Excess payment towards arrear salary due to erroneous pay fixation of RACP of Sri Sweta Ku Tripathy, Amin

It was noticed during the period under audit that, arrear salary in 6th pay of scale under RACP has been paid to Sri Sweta Kumar Tripathy, Amin for the period from 01.01.2013 to 31.05.2018 in the GP of Rs. 2400.00 & Rs. 4200.00 for 1st and 2nd RACP respectively by way of violating the norms envisaged in ORSP Rule – 2008 and **Resolution No.3560/F.date06.02.2013 of Finance Deptt.** Govt. of Odisha. Thus, the excess payment of Rs. 2,34,488.00 made vide voucher No-197/dt 20.7.2018 as calculated below needs recovery from the person concerned.

Excess Arrear Salary taken by Sri Sweta Kumari Tripathy, Amin for Rs.2,34,488 .00

As per Finance Dept. Resolution No.3560/F.date06.02.2013, the employee in isolated/ex-cadre post having not any promotional hierarchy will get the next higher GP as per the First Schedule of ORSP Rules,2008. So the GP to be allowed in 1st and 2nd RACP after completion of 10 and 20 years in a single post should be fixed at Rs 2000/- and Rs 2200/- respectively. But, it was seen that higher Grade Pay i.e. Rs 2400/- and Rs 4200/- was erroneously allowed to Sri Sweta Ku Tripathy, AMIN in the 1st and 2nd RACP and accordingly the Local Authority has pushed this Municipality to sustain a loss of Rs. 2,34,488/- as detailed below which cannot be admitted in audit.

AMOUNT ALREADY PAID									
Revision of Pay & GP under 6 th Pay Scale by allowing GP of Rs2400/- and 4200/- erroneously in									
RACP of SWETA KUMAR TRIPATHY, AMIN									
Amount calculated by allowing GP of Rs2400/- and					Amount drawn				
Rs 4200/-									
Period	Pay +GP	D.A.		Total	Pay	D.A.		Total	Net Payment
Jan-13	1 st RACP With GP2400/- 11200	80%	8960	20160	10700	80%	8560	19260	900
Feb-13	11200	80%	8960	20160	10700	80%	8560	19260	900
Mar-13	11200	80%	8960	20160	10700	80%	8560	19260	900
Apr-13	11200	80%	8960	20160	10700	80%	8560	19260	900
May-13	11200	80%	8960	20160	10700	80%	8560	19260	900
Jun-13	11200	80%	8960	20160	10700	80%	8560	19260	900
Jul-13	11200	90%	10080	21280	10700	90%	9630	20330	950

Aug-13	11200	90%	10080	21280	10700	90%	9630	20330	950
Sep-13	11200	90%	10080	21280	10700	90%	9630	20330	950
Oct-13	11200	90%	10080	21280	10700	90%	9630	20330	950
Nov-13	11200	90%	10080	21280	10700	90%	9630	20330	950
Dec-13	11200	90%	10080	21280	10700	90%	9630	20330	950
Jan-14	11540	100%	11540	23080	11030	100%	11030	22060	1020
Feb-14	11540	100%	11540	23080	11030	100%	11030	22060	1020
Mar-14	11540	100%	11540	23080	11030	100%	11030	22060	1020
Apr-14	11540	100%	11540	23080	11030	100%	11030	22060	1020
May-14	11540	100%	11540	23080	11030	100%	11030	22060	1020
Jun-14	2nd RACP With GP 4200 └13690	100%	13690	27380	11030	100%	11030	22060	5320
Jul-14	13690	107%	14648	28338	11030	107%	11802	22832	5506
Aug-14	13690	107%	14648	28338	11030	107%	11802	22832	5506
Sep-14	13690	107%	14648	28338	11030	107%	11802	22832	5506
Oct-14	13690	107%	14648	28338	11030	107%	11802	22832	5506
Nov-14	13690	107%	14648	28338	11030	107%	11802	22832	5506
Dec-14	13690	107%	14648	28338	11030	107%	11802	22832	5506
Jan-15	13690	113%	15470	29160	11360	113%	12837	24197	4963
Feb-15	13690	113%	15470	29160	11360	113%	12837	24197	4963
Mar-15	13690	113%	15470	29160	11360	113%	12837	24197	4963
Apr-15	13690	113%	15470	29160	11360	113%	12837	24197	4963
May-15	13690	113%	15470	29160	11360	113%	12837	24197	4963
Jun-15	14100	113%	15933	30033	11360	113%	12837	24197	5836
Jul-15	14100	119%	16779	30879	11360	119%	13518	24878	6001
Aug-15	14100	119%	16779	30879	11360	119%	13518	24878	6001
Sep-15	14100	119%	16779	30879	11360	119%	13518	24878	6001
Oct-15	14100	119%	16779	30879	11360	119%	13518	24878	6001
Nov-15	14100	119%	16779	30879	11360	119%	13518	24878	6001
Dec-15	14100	119%	16779	30879	11360	119%	13518	24878	6001
Jan-16	14100	125%	17625	31725	11700	125%	14625	26325	5400
Feb-16	14100	125%	17625	31725	11700	125%	14625	26325	5400
Mar-16	14100	125%	17625	31725	11700	125%	14625	26325	5400
Apr-16	14100	125%	17625	31725	11700	125%	14625	26325	5400
May-16	14100	125%	17625	31725	11700	125%	14625	26325	5400
Jun-16	14530	125%	18163	32693	11700	125%	14625	26325	6368
Jul-16	14530	125%	18163	32693	11700	125%	14625	26325	6368
Aug-16	14530	125%	18163	32693	11700	125%	14625	26325	6368
Sep-16	14530	125%	18163	32693	11700	125%	14625	26325	6368
Oct-16	14530	125%	18163	32693	11700	125%	14625	26325	6368
Nov-16	14530	125%	18163	32693	11700	125%	14625	26325	6368
Dec-16	14530	125%	18163	32693	11700	125%	14625	26325	6368
Jan-17	14530	132%	19180	33710	12060	132%	15919	27979	5731

Feb-17	14530	132%	19180	33710	12060	132%	15919	27979	5731
Mar-17	14530	132%	19180	33710	12060	132%	15919	27979	5731
Apr-17	14530	132%	19180	33710	12060	132%	15919	27979	5731
May-17	14530	132%	19180	33710	12060	132%	15919	27979	5731
Jun-17	14530	132%	19180	33710	12060	132%	15919	27979	5731
Jul-17	14970	136%	20359	35329	12060	136%	16402	28462	6867
Aug-17	14970	136%	20359	35329	12060	136%	16402	28462	6867
Sep-17	14970	136%	20359	35329	12060	136%	16402	28462	6867
Oct-17	14970	136%	20359	35329	12060	136%	16402	28462	6867
Nov-17	14970	136%	20359	35329	12060	136%	16402	28462	6867
Dec-17	14970	136%	20359	35329	12060	136%	16402	28462	6867
Jan-18	14970	139%	20808	35778	12430	139%	17278	29708	6070
Feb-18	14970	139%	20808	35778	12430	139%	17278	29708	6070
Mar-18	14970	139%	20808	35778	12430	139%	17278	29708	6070
Apr-18	14970	139%	20808	35778	12430	139%	17278	29708	6070
May-18	14970	139%	20808	35778	12430	139%	17278	29708	6070
	879140		1024015	1903155	744350		860078	1604428	298727

ACTUAL AMOUNT TO BE PAID (as per audit)

Amount calculated by allowing GP of Rs. 2000/- and 2200/- in 1 st and 2 nd RACP					Amount drawn				Net Payment
Period	Pay + GP	D.A.		Total	Pay	D.A.		Total	
Jan-13	<u>1st RACP with GP2000/-w.e.f.25.6.04=</u> <u>10800</u>	80%	8640	19440	10700	80%	8560	19260	180
Feb-13	10800	80%	8640	19440	10700	80%	8560	19260	180
Mar-13	10800	80%	8640	19440	10700	80%	8560	19260	180
Apr-13	10800	80%	8640	19440	10700	80%	8560	19260	180
May-13	10800	80%	8640	19440	10700	80%	8560	19260	180
Jun-13	11130	80%	8904	20034	10700	80%	8560	19260	774
Jul-13	11130	90%	10017	21147	10700	90%	9630	20330	817
Aug-13	11130	90%	10017	21147	10700	90%	9630	20330	817
Sep-13	11130	90%	10017	21147	10700	90%	9630	20330	817
Oct-13	11130	90%	10017	21147	10700	90%	9630	20330	817
Nov-13	11130	90%	10017	21147	10700	90%	9630	20330	817
Dec-13	11130	90%	10017	21147	10700	90%	9630	20330	817
Jan-14	11130	100%	11130	22260	11030	100%	11030	22060	200
Feb-14	11130	100%	11130	22260	11030	100%	11030	22060	200
Mar-14	11130	100%	11130	22260	11030	100%	11030	22060	200
Apr-14	11130	100%	11130	22260	11030	100%	11030	22060	200
May-14	11130	100%	11130	22260	11030	100%	11030	22060	200

Jun-14	^{2nd} RACP with GP2200/-w.e.f.25.6.14 = 11670	100%	11670	23340	11030	100%	11030	22060	1280	
Jul-14	11670	107%	12487	24157	11030	107%	11802	22832	1325	
Aug-14	11670	107%	12487	24157	11030	107%	11802	22832	1325	
Sep-14	11670	107%	12487	24157	11030	107%	11802	22832	1325	
Oct-14	11670	107%	12487	24157	11030	107%	11802	22832	1325	
Nov-14	11670	107%	12487	24157	11030	107%	11802	22832	1325	
Dec-14	11670	107%	12487	24157	11030	107%	11802	22832	1325	
Jan-15	11670	113%	13187	24857	11360	113%	12837	24197	660	
Feb-15	11670	113%	13187	24857	11360	113%	12837	24197	660	
Mar-15	11670	113%	13187	24857	11360	113%	12837	24197	660	
Apr-15	11670	113%	13187	24857	11360	113%	12837	24197	660	
May-15	11670	113%	13187	24857	11360	113%	12837	24197	660	
Jun-15	12020	113%	13583	25603	11360	113%	12837	24197	1406	
Jul-15	12020	119%	14304	26324	11360	119%	13518	24878	1446	
Aug-15	12020	119%	14304	26324	11360	119%	13518	24878	1446	
Sep-15	12020	119%	14304	26324	11360	119%	13518	24878	1446	
Oct-15	12020	119%	14304	26324	11360	119%	13518	24878	1446	
Nov-15	12020	119%	14304	26324	11360	119%	13518	24878	1446	
Dec-15	12020	119%	14304	26324	11360	119%	13518	24878	1446	
Jan-16	12020	125%	15025	27045	11700	125%	14625	26325	720	
Feb-16	12020	125%	15025	27045	11700	125%	14625	26325	720	
Mar-16	12020	125%	15025	27045	11700	125%	14625	26325	720	
Apr-16	12020	125%	15025	27045	11700	125%	14625	26325	720	
May-16	12020	125%	15025	27045	11700	125%	14625	26325	720	
Jun-16	12390	125%	15487	27877	11700	125%	14625	26325	1552	
Jul-16	12390	125%	15487	27877	11700	125%	14625	26325	1552	
Aug-16	12390	125%	15487	27877	11700	125%	14625	26325	1552	
Sep-16	12390	125%	15487	27877	11700	125%	14625	26325	1552	
Oct-16	12390	125%	15487	27877	11700	125%	14625	26325	1552	
Nov-16	12390	125%	15487	27877	11700	125%	14625	26325	1552	
Dec-16	12390	125%	15487	27877	11700	125%	14625	26325	1552	
Jan-17	12390	132%	16355	28745	12060	132%	15919	27979	766	
Feb-17	12390	132%	16355	28745	12060	132%	15919	27979	766	
Mar-17	12390	132%	16355	28745	12060	132%	15919	27979	766	
Apr-17	12390	132%	16355	28745	12060	132%	15919	27979	766	
May-17	12390	132%	16355	28745	12060	132%	15919	27979	766	
Jun-17	12770	132%	16856	29626	12060	132%	15919	27979	1647	
Jul-17	12770	136%	17367	30137	12060	136%	16402	28462	1675	
Aug-17	12770	136%	17367	30137	12060	136%	16402	28462	1675	
Sep-17	12770	136%	17367	30137	12060	136%	16402	28462	1675	
Oct-17	12770	136%	17367	30137	12060	136%	16402	28462	1675	
Nov-17	12770	136%	17367	30137	12060	136%	16402	28462	1675	
Dec-17	12770	136%	17367	30137	12060	136%	16402	28462	1675	

Jan-18	12770	139%	17750	30520	12430	139%	17278	29708	812	
Feb-18	12770	139%	17750	30520	12430	139%	17278	29708	812	
Mar-18	12770	139%	17750	30520	12430	139%	17278	29708	812	
Apr-18	12770	139%	17750	30520	12430	139%	17278	29708	812	
May-18	12770	139%	17750	30520	12430	139%	17278	29708	812	
			894907	1668667			860078	1604428	64239	

Amount already paid arronously- Rs. 2,98,727/-

Amount to be paid (as per audit)- Rs. 64,239/-

Excess amount paid= Rs. 2,34,488 /-

As such the excess salary taken by Sri S K Tripathy,Amin for the period from 01.06.2018 to 31.03.2019 may be calculated and recovered from him immediately and credit be pointed out to audit.

In response to audit objection memo the E.O. replied that the same would be verified and action would be taken accordingly. However, the reply stated above by the local authority is not enough or convincing to justify the above expenditure unless recovery is effected. Hence, the Para holds its own merit.

14.8 - Excess payment towards arrear salary due to erroneous pay fixation of RACP of Sri Satyananda Das,OTC

Excess Arrear Salary taken by Sri Satya Nanda Das, OTC for Rs.1.69,151.00

It was observed during the period under audit that the excess payment Rs.1,69,151 .00 was made to Sri Satya Nanda Das, OTC vide voucher No-197/dt 20.7.2018 towards arrear salary arrived due to wrong pay fixation of RACP under 6TH PAY SCALE.

It is envisaged dide Finance Dept. Resolution No.3560/F.date06.02.2013 that, the employee in isolated/ex-cadre post having not any promotional hierarchy will get the next higher GP as per the First Schedule of ORSP Rules,2008. So for Sri Satya Nanda Das, OTC , the GP to be allowed in 1st and 2nd RACP after completion of 10 and 20 years in a single post should be Rs 2000/- and Rs2200/- respectively. But, it was seen that in the 2nd RACP of Sri Satyananda Dash,OTC higher Grade Pay i.e. Rs 4200/- was erroneously allowed to him and this Municipalty was made to sustain a loss of **Rs.1,69,151/-** in terms of arrear salary which is as below.

AMOUNT ALREADY PAID

Revision of Pay & GP under 6th Pay Scale by allowing GP of Rs4200/- erroneously in

2nd RACP of SATYA NANDA DASH, O.T.C.

Amount calculated with 4200/-

Amount drawn

Period	Pay+GP	D.A.	Total	Pay	D.A.	Total	NetPayment	
Jan-13	<u>2nd RACP</u>	80%	9072	20412	10200	80% 8160	18360	2052
	with							
	<u>GP4200/=11340</u>							
Feb-13	11340	80%	9072	20412	10200	80% 8160	18360	2052
Mar-13	11340	80%	9072	20412	10200	80% 8160	18360	2052
Apr-13	11340	80%	9072	20412	10200	80% 8160	18360	2052
May-13	11340	80%	9072	20412	10200	80% 8160	18360	2052
Jun-13	11340	80%	9072	20412	10200	80% 8160	18360	2052
Jul-13	11340	90%	10206	21546	10200	90% 9180	19380	2166
Aug-13	11340	90%	10206	21546	10200	90% 9180	19380	2166

Sep-13	11340	90%	10206	21546	10200	90%	9180	19380	2166
Oct-13	11340	90%	10206	21546	10200	90%	9180	19380	2166
Nov-13	11340	90%	10206	21546	10200	90%	9180	19380	2166
Dec-13	11340	90%	10206	21546	10200	90%	9180	19380	2166
Jan-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Feb-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Mar-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Apr-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
May-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Jun-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Jul-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Aug-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Sep-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Oct-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Nov-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Dec-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Jan-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Feb-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Mar-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Apr-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
May-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Jun-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Jul-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Aug-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Sep-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Oct-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Nov-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Dec-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Jan-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Feb-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Mar-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Apr-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
May-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Jun-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Jul-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Aug-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Sep-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Oct-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Nov-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Dec-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Jan-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
Feb-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
Mar-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
Apr-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
May-17	14810	132%	19549	34359	11500	132%	15180	26680	7679

Jun-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
Jul-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Aug-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Sep-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Oct-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Nov-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Dec-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Jan-18	15260	139%	21211	36471	11850	139%	16472	28322	8149
Feb-18	15260	139%	21211	36471	11850	139%	16472	28322	8149
Mar-18	15260	139%	21211	36471	11850	139%	16472	28322	8149
Apr-18	15260	139%	21211	36471	11850	139%	16472	28322	8149
May-18	15260	139%	21211	36471	11850	139%	16472	28322	8149
	892420		1037783	1930203	709650		820012	1529662	400541

AMOUNT TO BE PAID(As per Audit)
Amount calculated with GP 2200/- in 2nd RACP
Amount drawn

Period	Pay with GP	D.A.	Total	Pay	D.A.	Total	NET Payment	
Jan-13	<u>2nd RACP with</u>	80%	9392	21132	10200	80% 8160	18360	2772
	<u>GP 2200/-</u>							
	<u>w.e.f. 1.8.08 =</u>		11740					
Feb-13	11740	80%	9392	21132	10200	80% 8160	18360	2772
Mar-13	11740	80%	9392	21132	10200	80% 8160	18360	2772
Apr-13	11740	80%	9392	21132	10200	80% 8160	18360	2772
May-13	11740	80%	9392	21132	10200	80% 8160	18360	2772
Jun-13	11740	80%	9392	21132	10200	80% 8160	18360	2772
Jul-13	11740	90%	10566	22306	10200	90% 9180	19380	2926
Aug-13	11740	90%	10566	22306	10200	90% 9180	19380	2926
Sep-13	11740	90%	10566	22306	10200	90% 9180	19380	2926
Oct-13	11740	90%	10566	22306	10200	90% 9180	19380	2926
Nov-13	11740	90%	10566	22306	10200	90% 9180	19380	2926
Dec-13	11740	90%	10566	22306	10200	90% 9180	19380	2926
Jan-14	12100	100%	12100	24200	10510	100% 10510	21020	3180
Feb-14	12100	100%	12100	24200	10510	100% 10510	21020	3180
Mar-14	12100	100%	12100	24200	10510	100% 10510	21020	3180
Apr-14	12100	100%	12100	24200	10510	100% 10510	21020	3180
May-14	12100	100%	12100	24200	10510	100% 10510	21020	3180
Jun-14	12100	100%	12100	24200	10510	100% 10510	21020	3180
Jul-14	12100	107%	12947	25047	10510	107% 11246	21756	3291
Aug-14	12100	107%	12947	25047	10510	107% 11246	21756	3291
Sep-14	12100	107%	12947	25047	10510	107% 11246	21756	3291
Oct-14	12100	107%	12947	25047	10510	107% 11246	21756	3291
Nov-14	12100	107%	12947	25047	10510	107% 11246	21756	3291
Dec-14	12100	107%	12947	25047	10510	107% 11246	21756	3291
Jan-15	12470	113%	14091	26561	10830	113% 12238	23068	3493
Feb-15	12470	113%	14091	26561	10830	113% 12238	23068	3493

Mar-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
Apr-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
May-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
Jun-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
Jul-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Aug-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Sep-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Oct-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Nov-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Dec-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Jan-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Feb-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Mar-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Apr-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
May-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Jun-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Jul-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Aug-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Sep-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Oct-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Nov-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Dec-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Jan-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Feb-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Mar-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Apr-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
May-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Jun-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Jul-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Aug-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Sep-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Oct-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Nov-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Dec-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Jan-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
Feb-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
Mar-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
Apr-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
May-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
			944052	1761052	709650		820012	1529662	231390

Amount already paid erroneously- Rs.4,00,541/-

Amount to be paid (as per audit)- Rs.2,31,390/-

Excess amount paid= Rs.1,69,151/-

Further the excess salary taken by Sri Das for the period from 01.06.2018 to 31.03.2019 may be calculated and recovered from the person

concerned and credit be pointed out to audit.

In response to audit objection memo the E.O. replied that, the same would be verified and action would be taken accordingly.

However, the reply stated above by the local authority is not enough or convincing unless recovery is effected. Hence, the Para holds its own merit.

14.9 - Excess payment towards arrear salary due to erroneous pay fixation of RACP of Sri Bijay Ku Tripathy,OTC

During the period under audit it was noticed that, the excess payment made for Rs.2,09,111/- in vide voucher No-197/dt 20.7.2018 has been paid to Sri Bijaya Kumar Tripathy,OTC towards arrear salary from 01.01.2013 to 31.05.2018 by way of making wrong fixation of pay under RACP in 6th pay of scale .

As per Finance Dept. Resolution No.3560/F.date06.02.2013, the employee in isolated/ex-cadre post having not any promotional hierarchy will get the next higher GP as per the First Schedule of ORSP Rules,2008. So for Sri Tripathy the GP to be allowed in 1st and 2ndRACP after completion of 10 and 20 years in a single post should be Rs 2000/- and Rs2200/- respectively and not Rs2400/- and Rs4200/-. But, in the 2nd RACP of Sri Bijay Kumar Tripathy,OTC, higher Grade Pay of Rs 4200/-was erroneously allowed and arrear salary was paid to him accordingly. Thus,this Municipality was made to sustain a loss of Rs.2,09,111/- which cannot be admitted in audit. The detail is as below.

AMOUNT ALREADY PAID									
Revision of Pay & GP under 6 th Pay Scale by allowing GP of Rs4200/- erroneously in									
2 nd RACP of BIJAYA KUMAR TRIPATHY, O.T.C.									
Amount calculated with GP4200/- in 2 nd RACP					Amount drawn				
Period	Pay with GP4200/-	D.A.		Total	Pay	D.A.		Total	NET Payment
Jan-13	13140	80%	10512	23652	10200	80%	8160	18360	5292
Feb-13	13140	80%	10512	23652	10200	80%	8160	18360	5292
Mar-13	13140	80%	10512	23652	10200	80%	8160	18360	5292
Apr-13	13140	80%	10512	23652	10200	80%	8160	18360	5292
May-13	13140	80%	10512	23652	10200	80%	8160	18360	5292
Jun-13	13140	80%	10512	23652	10200	80%	8160	18360	5292
Jul-13	13140	90%	11826	24966	10200	90%	9180	19380	5586
Aug-13	13140	90%	11826	24966	10200	90%	9180	19380	5586
Sep-13	13140	90%	11826	24966	10200	90%	9180	19380	5586
Oct-13	13140	90%	11826	24966	10200	90%	9180	19380	5586
Nov-13	13140	90%	11826	24966	10200	90%	9180	19380	5586
Dec-13	13140	90%	11826	24966	10200	90%	9180	19380	5586
Jan-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Feb-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Mar-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Apr-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
May-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Jun-14	13540	100%	13540	27080	10510	100%	10510	21020	6060
Jul-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Aug-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Sep-14	13540	107%	14488	28028	10510	107%	11246	21756	6272

Oct-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Nov-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Dec-14	13540	107%	14488	28028	10510	107%	11246	21756	6272
Jan-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Feb-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Mar-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Apr-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
May-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Jun-15	13950	113%	15764	29714	10830	113%	12238	23068	6646
Jul-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Aug-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Sep-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Oct-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Nov-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Dec-15	13950	119%	16601	30551	10830	119%	12888	23718	6833
Jan-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Feb-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Mar-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Apr-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
May-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Jun-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Jul-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Aug-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Sep-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Oct-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Nov-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Dec-16	14370	125%	17963	32333	11160	125%	13950	25110	7223
Jan-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
Feb-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
Mar-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
Apr-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
May-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
Jun-17	14810	132%	19549	34359	11500	132%	15180	26680	7679
Jul-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Aug-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Sep-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Oct-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Nov-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Dec-17	14810	136%	20142	34952	11500	136%	15640	27140	7812
Jan-18	15260	139%	21211	36471	11850	139%	16472	28322	8149
Feb-18	15260	139%	21211	36471	11850	139%	16472	28322	8149
Mar-18	15260	139%	21211	36471	11850	139%	16472	28322	8149
Apr-18	15260	139%	21211	36471	11850	139%	16472	28322	8149

May-18	15260	139%	21211	36471	11850	139%	16472	28322	8149
	914020		1056143	1970163	709650		820012	1529662	440501

AMOUNT TO BE PAID(As per Audit)

Amount calculated with GP 2200/- in 2 nd RACP					Amount drawn				NET Payment
Period	Pay with GP	D.A.		Total	Pay	D.A.		Total	
Jan-13	<u>2nd RACP with GP 2200/- w.e.f. 1.8.08 = 11740</u>	80%	9392	21132	10200	80%	8160	18360	2772
Feb-13	11740	80%	9392	21132	10200	80%	8160	18360	2772
Mar-13	11740	80%	9392	21132	10200	80%	8160	18360	2772
Apr-13	11740	80%	9392	21132	10200	80%	8160	18360	2772
May-13	11740	80%	9392	21132	10200	80%	8160	18360	2772
Jun-13	11740	80%	9392	21132	10200	80%	8160	18360	2772
Jul-13	11740	90%	10566	22306	10200	90%	9180	19380	2926
Aug-13	11740	90%	10566	22306	10200	90%	9180	19380	2926
Sep-13	11740	90%	10566	22306	10200	90%	9180	19380	2926
Oct-13	11740	90%	10566	22306	10200	90%	9180	19380	2926
Nov-13	11740	90%	10566	22306	10200	90%	9180	19380	2926
Dec-13	11740	90%	10566	22306	10200	90%	9180	19380	2926
Jan-14	12100	100%	12100	24200	10510	100%	10510	21020	3180
Feb-14	12100	100%	12100	24200	10510	100%	10510	21020	3180
Mar-14	12100	100%	12100	24200	10510	100%	10510	21020	3180
Apr-14	12100	100%	12100	24200	10510	100%	10510	21020	3180
May-14	12100	100%	12100	24200	10510	100%	10510	21020	3180
Jun-14	12100	100%	12100	24200	10510	100%	10510	21020	3180
Jul-14	12100	107%	12947	25047	10510	107%	11246	21756	3291
Aug-14	12100	107%	12947	25047	10510	107%	11246	21756	3291
Sep-14	12100	107%	12947	25047	10510	107%	11246	21756	3291
Oct-14	12100	107%	12947	25047	10510	107%	11246	21756	3291
Nov-14	12100	107%	12947	25047	10510	107%	11246	21756	3291
Dec-14	12100	107%	12947	25047	10510	107%	11246	21756	3291
Jan-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
Feb-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
Mar-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
Apr-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
May-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
Jun-15	12470	113%	14091	26561	10830	113%	12238	23068	3493
Jul-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Aug-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Sep-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Oct-15	12470	119%	14839	27309	10830	119%	12888	23718	3591

Nov-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Dec-15	12470	119%	14839	27309	10830	119%	12888	23718	3591
Jan-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Feb-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Mar-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Apr-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
May-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Jun-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Jul-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Aug-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Sep-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Oct-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Nov-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Dec-16	12850	125%	16062	28912	11160	125%	13950	25110	3802
Jan-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Feb-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Mar-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Apr-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
May-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Jun-17	13240	132%	17477	30717	11500	132%	15180	26680	4037
Jul-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Aug-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Sep-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Oct-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Nov-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Dec-17	13240	136%	18006	31246	11500	136%	15640	27140	4106
Jan-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
Feb-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
Mar-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
Apr-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
May-18	13640	139%	18960	32600	11850	139%	16472	28322	4278
			944052	1761052	709650		820012	1529662	231390

Amount already paid erroneously- Rs.4,40,501/-

Amount to be paid (as per audit)- Rs.2,31,390/-

Excess amount paid= Rs.2,09,111/-

As such the excess salary taken from 01.06.2018 to 31.03.2019 may be calculated and recovered from the person concerned and compliance be reported to audit.

In response to audit objection memo the E.O. replied that the same would be verified and action would be taken accordingly.

However, the reply stated above by the local authority is not enough or convincing unless recovery is effected. Hence, the Para holds its own merit.

14.10 - Excess payment towards arrear salary due to erroneous pay fixation of RACP of Sri Pitambar Sahu,OTC

Excess Arrear Salary taken by Sri Pitambar Sahu, OTC for Rs. 28,046.00

In Finance Dept. Resolution No.3560/F.date06.02.2013, it provides the provision that the employee in isolated/ex-cadre post having not any promotional hierarchy will get the next higher GP as per the First Schedule of ORSP Rules,2008. Thereby, the Grade Pay to be allowed to Sri PitambarSahu,OTC in 1st RACP after completion of 10 year in a single post should be Rs 2000/- and not Rs.2400/- . But, during the course of audit it was seen that Sri PitambarSahu,OTC was allowed higher Grade Pay of Rs 2400/- erroneously and arrear salary was paid to him accordingly.

As Such excess payment to the tune of Rs. 28046.00 was made to him vide voucher No-197/dt 20.7.2018 and come under the ambit of objection

Thus, this Municipality was pushed to sustain a loss of **Rs.28,046/-** in terms arrear salary which cannot be admitted in audit. The detail is as below.

AMOUNT ALREADY PAID

Revision of Pay & GP under 6th Pay Scale by allowing GP of Rs2400/- erroneously in

1st RACP of PITAMBARA SAHU, O.T.C.

Period	Amount calculated with GP2400/-in 1 st RACP			Amount drawn			NET Payment		
	Pay with GP2400/	D.A.	Total	Pay	D.A.	Total			
Jan-13	11010	80%	8808	19818	10200	80%	8160	18360	1458
Feb-13	11010	80%	8808	19818	10200	80%	8160	18360	1458
Mar-13	11010	80%	8808	19818	10200	80%	8160	18360	1458
Apr-13	11010	80%	8808	19818	10200	80%	8160	18360	1458
May-13	11010	80%	8808	19818	10200	80%	8160	18360	1458
Jun-13	11010	80%	8808	19818	10200	80%	8160	18360	1458
Jul-13	11010	90%	9909	20919	10200	90%	9180	19380	1539
Aug-13	11010	90%	9909	20919	10200	90%	9180	19380	1539
Sep-13	11010	90%	9909	20919	10200	90%	9180	19380	1539
Oct-13	11010	90%	9909	20919	10200	90%	9180	19380	1539
Nov-13	11010	90%	9909	20919	10200	90%	9180	19380	1539
Dec-13	11010	90%	9909	20919	10200	90%	9180	19380	1539
Jan-14	11340	100%	11340	22680	10510	100%	10510	21020	1660
Feb-14	11340	100%	11340	22680	10510	100%	10510	21020	1660
Mar-14	11340	100%	11340	22680	10510	100%	10510	21020	1660
Apr-14	11340	100%	11340	22680	10510	100%	10510	21020	1660
May-14	11340	100%	11340	22680	10510	100%	10510	21020	1660
Jun-14	11340	100%	11340	22680	10510	100%	10510	21020	1660
Jul-14	11340	107%	12134	23474	10510	107%	11246	21756	1718
Aug-14	11340	107%	12134	23474	10510	107%	11246	21756	1718
Sep-14	11340	107%	12134	23474	10510	107%	11246	21756	1718
Oct-14	11340	107%	12134	23474	10510	107%	11246	21756	1718
Nov-14	11340	107%	12134	23474	10510	107%	11246	21756	1718
Dec-14	11340	107%	12134	23474	10510	107%	11246	21756	1718

Jan-15	11680	113%	13198	24878	10830	113%	12238	23068	1810
Feb-15	11680	113%	13198	24878	10830	113%	12238	23068	1810
Mar-15	11680	113%	13198	24878	10830	113%	12238	23068	1810
Apr-15	11680	113%	13198	24878	10830	113%	12238	23068	1810
May-15	11680	113%	13198	24878	10830	113%	12238	23068	1810
Jun-15	11680	113%	13198	24878	10830	113%	12238	23068	1810
Jul-15	11680	119%	13899	25579	10830	119%	12888	23718	1861
Aug-15	11680	119%	13899	25579	10830	119%	12888	23718	1861
Sep-15	11680	119%	13899	25579	10830	119%	12888	23718	1861
Oct-15	11680	119%	13899	25579	10830	119%	12888	23718	1861
Nov-15	11680	119%	13899	25579	10830	119%	12888	23718	1861
Dec-15	11680	119%	13899	25579	10830	119%	12888	23718	1861
Jan-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Feb-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Mar-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Apr-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
May-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Jun-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Jul-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Aug-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Sep-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Oct-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Nov-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Dec-16	12030	125%	15038	27068	11160	125%	13950	25110	1958
Jan-17	12390	132%	16355	28745	11500	132%	15180	26680	2065
Feb-17	12390	132%	16355	28745	11500	132%	15180	26680	2065
Mar-17	12390	132%	16355	28745	11500	132%	15180	26680	2065
Apr-17	12390	132%	16355	28745	11500	132%	15180	26680	2065
May-17	12390	132%	16355	28745	11500	132%	15180	26680	2065
Jun-17	12390	132%	16355	28745	11500	132%	15180	26680	2065
Jul-17	12390	136%	16850	29240	11500	136%	15640	27140	2100
Aug-17	12390	136%	16850	29240	11500	136%	15640	27140	2100
Sep-17	12390	136%	16850	29240	11500	136%	15640	27140	2100
Oct-17	12390	136%	16850	29240	11500	136%	15640	27140	2100
Nov-17	12390	136%	16850	29240	11500	136%	15640	27140	2100
Dec-17	12390	136%	16850	29240	11500	136%	15640	27140	2100
Jan-18	12770	139%	17750	30520	11850	139%	16472	28322	2198
Feb-18	12770	139%	17750	30520	11850	139%	16472	28322	2198
Mar-18	12770	139%	17750	30520	11850	139%	16472	28322	2198
Apr-18	12770	139%	17750	30520	11850	139%	16472	28322	2198
May-18	12770	139%	17750	30520	11850	139%	16472	28322	2198
	765250		884164	1649414	709650		820012	1529662	119752

AMOUNT TO BE PAID(as per audit)									
Amount calculated with Rs 2000/- in 1st RACP of PITAMBARA SAHU, O.T.C.					Amount already drawn				
Period	Pay+GP	D.A.	Total	Pay	D.A.	Total	NET Payment		
Jan-13	1st RACP with GP-2000/-w.e.f.05.04.09 = 10810	80% 8648	19458	10200	80% 8160	18360	1098		
Feb-13	10810	80% 8648	19458	10200	80% 8160	18360	1098		
Mar-13	10810	80% 8648	19458	10200	80% 8160	18360	1098		
Apr-13	10810	80% 8648	19458	10200	80% 8160	18360	1098		
May-13	10810	80% 8648	19458	10200	80% 8160	18360	1098		
Jun-13	10810	80% 8648	19458	10200	80% 8160	18360	1098		
Jul-13	10810	90% 9729	20539	10200	90% 9180	19380	1159		
Aug-13	10810	90% 9729	20539	10200	90% 9180	19380	1159		
Sep-13	10810	90% 9729	20539	10200	90% 9180	19380	1159		
Oct-13	10810	90% 9729	20539	10200	90% 9180	19380	1159		
Nov-13	10810	90% 9729	20539	10200	90% 9180	19380	1159		
Dec-13	10810	90% 9729	20539	10200	90% 9180	19380	1159		
Jan-14	11140	100% 11140	22280	10510	100% 10510	21020	1260		
Feb-14	11140	100% 11140	22280	10510	100% 10510	21020	1260		
Mar-14	11140	100% 11140	22280	10510	100% 10510	21020	1260		
Apr-14	11140	100% 11140	22280	10510	100% 10510	21020	1260		
May-14	11140	100% 11140	22280	10510	100% 10510	21020	1260		
Jun-14	11140	100% 11140	22280	10510	100% 10510	21020	1260		
Jul-14	11140	107% 11920	23060	10510	107% 11246	21756	1304		
Aug-14	11140	107% 11920	23060	10510	107% 11246	21756	1304		
Sep-14	11140	107% 11920	23060	10510	107% 11246	21756	1304		
Oct-14	11140	107% 11920	23060	10510	107% 11246	21756	1304		
Nov-14	11140	107% 11920	23060	10510	107% 11246	21756	1304		
Dec-14	11140	107% 11920	23060	10510	107% 11246	21756	1304		
Jan-15	11480	113% 12972	24452	10830	113% 12238	23068	1384		
Feb-15	11480	113% 12972	24452	10830	113% 12238	23068	1384		
Mar-15	11480	113% 12972	24452	10830	113% 12238	23068	1384		
Apr-15	11480	113% 12972	24452	10830	113% 12238	23068	1384		
May-15	11480	113% 12972	24452	10830	113% 12238	23068	1384		
Jun-15	11480	113% 12972	24452	10830	113% 12238	23068	1384		
Jul-15	11480	119% 13661	25141	10830	119% 12888	23718	1423		
Aug-15	11480	119% 13661	25141	10830	119% 12888	23718	1423		
Sep-15	11480	119% 13661	25141	10830	119% 12888	23718	1423		
Oct-15	11480	119% 13661	25141	10830	119% 12888	23718	1423		
Nov-15	11480	119% 13661	25141	10830	119% 12888	23718	1423		
Dec-15	11480	119% 13661	25141	10830	119% 12888	23718	1423		
Jan-16	11830	125% 14787	26617	11160	125% 13950	25110	1507		
Feb-16	11830	125% 14787	26617	11160	125% 13950	25110	1507		
Mar-16	11830	125% 14787	26617	11160	125% 13950	25110	1507		
Apr-16	11830	125% 14787	26617	11160	125% 13950	25110	1507		

May-16	11830	125%	14787	26617	11160	125%	13950	25110	1507
Jun-16	11830	125%	14787	26617	11160	125%	13950	25110	1507
Jul-16	11830	125%	14787	26617	11160	125%	13950	25110	1507
Aug-16	11830	125%	14787	26617	11160	125%	13950	25110	1507
Sep-16	11830	125%	14787	26617	11160	125%	13950	25110	1507
Oct-16	11830	125%	14787	26617	11160	125%	13950	25110	1507
Nov-16	11830	125%	14787	26617	11160	125%	13950	25110	1507
Dec-16	11830	125%	14787	26617	11160	125%	13950	25110	1507
Jan-17	12190	132%	16091	28281	11500	132%	15180	26680	1601
Feb-17	12190	132%	16091	28281	11500	132%	15180	26680	1601
Mar-17	12190	132%	16091	28281	11500	132%	15180	26680	1601
Apr-17	12190	132%	16091	28281	11500	132%	15180	26680	1601
May-17	12190	132%	16091	28281	11500	132%	15180	26680	1601
Jun-17	12190	132%	16091	28281	11500	132%	15180	26680	1601
Jul-17	12190	136%	16578	28768	11500	136%	15640	27140	1628
Aug-17	12190	136%	16578	28768	11500	136%	15640	27140	1628
Sep-17	12190	136%	16578	28768	11500	136%	15640	27140	1628
Oct-17	12190	136%	16578	28768	11500	136%	15640	27140	1628
Nov-17	12190	136%	16578	28768	11500	136%	15640	27140	1628
Dec-17	12190	136%	16578	28768	11500	136%	15640	27140	1628
Jan-18	12560	139%	17458	30018	11850	139%	16472	28322	1696
Feb-18	12560	139%	17458	30018	11850	139%	16472	28322	1696
Mar-18	12560	139%	17458	30018	11850	139%	16472	28322	1696
Apr-18	12560	139%	17458	30018	11850	139%	16472	28322	1696
May-18	12560	139%	17458	30018	11850	139%	16472	28322	1696
			869168	1621368	709650		820012	1529662	91706

Amount already paid erroneously- Rs.119,752.00

Amount to be paid (as per audit)- Rs. 91,706.00

Excess amount paid= Rs. 28,046.00

However, it is directed that the excess salary taken by Sri Sahu relating to the period from 01.06.2018 to 31.03.2019 may be ascertained and recovered from him and compliance be reported to audit.

In response to audit objection memo the E.O. replied that, the same will be verified and action will be taken accordingly.

However, the reply stated above by the local authority is not enough or convincing unless recovery is effected. Hence, the Para holds its own merit.

PARA: 15 **AUDIT ON WORKS**

15.1 - Loss of revenue due to Non deduction of TDS 2 from work bill

As per provision of under section-51(1) of OGST Act, 2017 TDS is to be made on the supply of both goods and services. As such OGST Act stipulates that the Government Departments or Establishments or Local Authority or Government Agencies are required to deduct TDS(Tax Deduction at Source) @2% (i.e.1% under OGST and 1% under CGST) from the payment made or credited to the supplier of taxable goods or services or both, where the total value of supply, under a contract exceeds two lakh and fifty thousand rupees.

The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made along with a return in FORM GSTR – 7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc.

On Checking of the following case records it was noticed that, 2% TDS has not been deducted from work bill. Hence the amount of Rs. 302439.00 as calculated below is treated as loss to the Govt. and is suggested for recovery.

Sl No.	Vr. No/ Date	Name of the work	Total value of work done	TDS deducted	TDS to be deducted	Less
1	351(2)/15.10.2018	CC Road from Bagarti Res to Janam Ram Res, WN - 18 , MB No - 193/P-72 to 73, Final Bill Rs. 427780.00 , JE - G.B. Sahu	500000.00	NIL	Rs. 8556.00 @ 2%	8556.00
2	351(1)/15.10.2018	CC Road Drain back side of Padhi Babu Adarshapad, WN - 05, MB No - 193/P-114 to 116, Final Bill - 277173.00	300000.00	NIL	RS. 5543.00 @ 2%	5543.00
3	346(2)/15.10.2018	Road & Drain at Palaceline, WN - 20, MB No - 193/P- 89 to 91, Final Bill - 250000.00	250000.00	NIL	Rs. 5000.00 @ 2%	5000.00
4	306(1)/01.10.2018	Road in front of Baba Baidyanath Temple Shantipada WN - 02, MB No - 193/P - 102 to 104, Final Bill - 250000.00	250000.00	NIL	Rs. 5000.00 @ 2%	5000.00
5	308(3)/01.10.2018	CC Road Back side of Susil Sindria, WN - 05, MB No - 193/P - 120 to 123, Final Bill - 232049.00	250000.00	NIL	Rs. 4641.00 @ 2%	4641.00
6	352(1)/ 15.10.2018	Road and Drain Swarna Sahu Res to Baria Babu, WN - 02, MB No - 193/P - 97 to 99, Final Bill - 447424.00	500000.00	NIL	RS. 8948.00 @ 2%	8948.00
7	307(3)/01.10.2018	CC Road Koshal Nagar Park to Adv. Badua Res, WN - 02, MB No - 193/P - 107 to 110, Final Bill - 538825.00	600000.00	NIL	Rs. 10777.00 @ 2%	10777.00

8	479/20.12.2018	Community Hall near Yadav Bhawan Thikadar Pada, Balangir, MB No - 171/P - 169 to 173, Final Bill - 503694.00	515900.00	NIL	Rs. 10074.00 @ 2@	10074.00
9	348(3)/15.10.2018	Road/Drain from Jitendra Nag Res to Lt. Jayasingh Naik Res, WN - 15, MB No - 202/P - 92 to 96, JE - Rosalisa Rout	432484.00	NIL	Rs. 8650.00 @ 2%	8650.00
10	325/11.10.2018	Imp. Narasingh Bandha, Balangir, MB No - 201/P - 68 to 75	294400.00	NIL	Rs. 5888.00 @ 2%	5888.00
11	354/25.10.2018	Const. of Community Toilet (4 Seated) WN - 01, MB No - 201/P - 83 to 94	321255.00	NIL	Rs. 6425.00 @ 2%	6425.00
12	348(5)/15.10.2018	Road, Rtd R.I. Kadampada, WN - 13 MB No - 202/P - 86 to 90	379700.00	NIL	Rs. 7594.00 @ 2%	7594.00
13	346(1)/15.10.2018	CC Drain Purna Bahidar to Pramod Mishra, WN - 19, MB No - 198/P - 124 to 127	299456.00	NIL	Rs. 5989.00 @ 2%	5989.00
14	349(3)/15.10.2018	Road & Drain Muna Sahu Res to Surendra Sahu Res, WN - 15, MB No - 202/P - 98 to 102	431005.00	NIL	Rs. 8620.00 @ 2%	8620.00
15	307(1)/01.10.2018	Const. of Road Railway Road to Sagar Colony, WN - 14, MB No - 202/P - 1 to 5	432885.00	NIL	Rs. 8658.00 @ 2%	8658.00
16	348(4)/15.10.2018	Imp. Road infront of Kabar Khana, Wn - 13, MB No - 202/P - 72 to 76	475244.00	NIL	Rs. 9505.00 @ 2%	9505.00
17	417(2)/22.11.2018	Imp. Road infront of Kadampada WN - 13, MB No - 201/P - 77 to 81	473577.00	NIL	Rs. 9472.00 @ 2%	9472.00
18	345(1)/15.10.2018	Road at Kadampada, WN - 13, MB No - 202/P - 78 to 84	472365.00	NIL	Rs. 9447.00 @ 2%	9447.00
19	353(4)/15.10.2018	Completion of Road Biharigali, WN - 10, MB No - 202/P - 46 to 50	277380.00	NIL	Rs. 5548.00 @ 2%	5548.00
20	353(5)/15.10.2018	cc Drain , Tikrapada Chowk to Old Ram Mandir, WN -13, MB No - 202/P - 39 to 44	296323.00	NIL	Rs. 5926.00 @ 2%	5926.00
21	348(1)/15.10.2018	Road/ Drain Giri Res to Rajani Res, WN - 7, MB No - 158/P - 141 to 147	899785.00	NIL	Rs. 17996.00 @ 2%	17996.00
22	307(2)/01.10.2018	CC Road Officers Colony to Falsapadari, WN - 19	604730.00	NIL	Rs. 12095.00 @ 2%	12095.00
23	353(1)/15.10.2018	Dev. Of front yard/ Back yard/	852801.00	NIL	Rs. 17056.00 @ 2%	17056.00

		Parking yard/ Common Toilet Town Hall. MB No - 193/P - 171 to 192				
24	345(3)/15.10.2018	Kalyan Mandap College Squire Balangir, MB No - 187/P - 162 to 180	2819337.00	NIL	Rs. 56387.00 @ 2%	56387.00
25	308(2)/01.10.2018	Road Pansari Chowk to Dhibarpada Chowk, WN - 12, MB No - 194/P - 124 to 130	700000.00	NIL	Rs. 14000.00 @ 2%	14000.00
26	307(4)/01.10.2018	Road Khadal Pada Chowk to PWD Road, WN - 12, MB No - 195/P - 103 to 107	800000.00	NIL	Rs. 16000.00 @ 2%	16000.00
27	308(1)/01.10.2018	Road/Drain Japa Babu Res to Ramesh Babu Res, WN - 09, MB No - 195/P - 108 to 112	432195.00	NIL	Rs. 8644.00 @ 2%	8644.00
28	324/11.10.2018	Road/Drain & Piece cover Slab, Mahadev Sahu Res, WN - 06, MB No - 195/P - 159 to 162	500000.00	NIL	Rs. 10000.00 @ 2 %	10000.00
Total						302439.00

In response to audit objection memo, the local authority replied that, the amount will be recovered after verification of the case records.

15.2 - Excess and inadmissible execution of works for Rs. 257258.00

On scrutiny of the estimate/ contract agreement form along with the work bill & MBs prepared by the JE, it was noticed that, excess MS Rod has been shown to have been utilized in the following projects in contravention to the Quantity given in the estimate and contract agreement form for works (Form No – W – III Rule – 341) only was executed to give financial assistance to the contractor. Tender has been called for the above work for utilize both in quantity and rate which is agreed by the contractor. Further the quantity should not be like in an alarming rate.

Sl No.	Vr. No/ Date	Name of the work	Name of the J.E	Quantity/ Rate admissible	Quantity/ Rate given	Excess
1	151/26.06.2018	CC Road, Leheru Panda Res to Bhagan Bhoi, WN - 17	G. Sahu	13.30 Qtls. @ 5075.16	21.21 Qtls. @ 5075.16	7.91 Qtls. @ 5075.16 = 40145.00
2	164/26.06.2018	CC rRoad, Ganga Kirana Store to Jayadev Pradhan, WN - 04	G. Sahu	4.0 Qtls. @ 5075.16	11.09 Qtls. @ 5075.16	7.09 Qtls. @ 5075.16 = 35983.00
3	479/20.12.2018	CC near Yadav Bhawan, Thikadarpada	G. Sahu	26.64 Qtls. @ 5399.30	46.25 Qtls. @ 5399.30	19.61 Qtls. @ 5399.30 = 105880.00
4	152/26.06.2018	CC Road Jayadev Pradhan to K.C Mishra, WN - 04	G. Sahu	10 Qtls. @ 5075.16	19.39 Qtls. @ 5075.16	9.39 Qtls. @ 5075.16 = 47656.00
5	34/13.04.2018	CC, Drain New Barpalipada,	G. Sahu	4.0 Qtls. @ 5896.26	8.68 Qtls. @ 5896.26	4.68 Qtls. @ 5896.26 = 27594.00

WN - 04

Total

257258.00

In response to audit objection memo the E.O. replied that, the amount would be recovered after verification of case records. However, the reply stated above by the local authority is not enough or convincing to justify the above expenditure. Hence, the Para holds its own merit.

Hence, the excess quantity of MS Rod used in the following works cannot be admitted in audit and the cost of excess MS Rod for Rs. 257258.00 is held under objection till the deviation statement with justification duly approved by the competent authority is furnished to audit..

15.3 - Irregular execution of work without provision for Rs. 119792.00

On scrutiny of the estimate/ contract agreement forms along with the work bill & MBs prepared by the JE, it was noticed that, some item have been executed in the following projects against which no any provision wa made either in estimate nor in contract agreement form. Tender has been signed by the contractor and agreement has been accepted by him where as undue items have been executed by way of deviation to fulfill the pocket of the contractor only.

Sl No.	Vr. No/ Date	Name of the work	Name of the J.E	Item of Work executed	Item of Work in estimate agreement	Excess
1	177/10.07.2018	Road infront of Ganesh Bhoi Res Talpalipada, WN - 04	G. Sahu	hysd reinforcement inculding cutting, bending, binding, tying the grills etc. for 6.12 Qtls. @ 5075.16	No	31053.00
2	304(3)/01.10.2018	Road drain from Hadu Res to Tripathy Res Thikadar Pada	G. Sahu	Providing CC of grade M- 20 with 20mm & down garded black hard granite (C.B) etc. 22.55cum @ 3935.00	No	88739.00
					Total	119792.00

In response to audit objection memo the E.O. replied that, the amount would be recovered after verification of case records. However, the reply stated above by the local authority is not enough or convincing unless recovery is effected. Hence, the Para holds its own merit.

Hence, the excess execution of work without provision which cost comes to Rs. 119792.00 is held under objection till the deviation statement with justification report duly approved by the competent authority is furnished to audit..

15.4 - Less or Irregular execution of work for Rs. 349230.00

On scrutiny of the estimate/ contract agreement forms along with the work bill & MBs prepared by the JE, it was found that, there was provision the following projects to execute the bricks masonaries so far as the estimate and contract agreement form for works (Form No – W – III Rule – 341) is concerned. The agreement was also signed by the contractor. But, on checking of the work bill it was found that, the final bill has been paid without executing the bricks masonaries which construed that, payment has been given to the contractor without executing the works and the contractor was given the benefit.

Sl No.	Vr. No/ Date	Name of the work	Name of the J.E	Provision for execution of the works	Works executed	Less executed
1	642/14.03.2019	Toilet, IHSD CC Khaliapali, WN - 17	G. Sahu	C.B Bricks Masonary 5.663cum @ 3467.00	NIL	19634.00
2	490(2)/02.01.2019	Bathing Ghat, Bishnumunda, Khaliapali, WN - 17	G. Sahu	Bricks Masonary 81.39cum @ 3168.83	NIL	257904.00
		Bathing Ghat, Bishnumunda, Khaliapali, WN - 17	G. Sahu	MS Rod 5.40 Qtls. @ 5245.01	NIL	28323.00
		Bathing Ghat, Bishnumunda, Khaliapali, WN - 17	G. Sahu	12mm Plaster in CM (1:6) for Bricks work 129.6 Sqm. @ 93.88	NIL	12166.00

3	353(3)/15.10.2018	Bathing Step, Talpali Bandha, WN - 04	G. Sahu	Bricks work in F & P with CB Bricks 9.0cum @ 3467.03	NIL	31203.00
					Total	349230.00

In response to audit objection memo the E.O. replied that, the amount would be recovered after verification of case records. However, the reply stated above by the local authority is not enough or convincing to justify the expenditure. Hence, the Para holds its own merit.

Thus, the less execution of works which cost comes to Rs. 349230.00 as furnished below are held objection till the reason of such deviation duly approved by the competent authority is furnished to audit...

15.5 - Irregular and Inadmissible execution of Dev. works for Rs. 222339.00

During the course of audit on Dev. Works it was noticed that, the CC Road as furnished in Appendix attached here with have been executed without using the MS Rod though there was provision in the estimate and the contract agreement form works (Form No – W – III Rule – 341) which has been approved by the Chair person of the Municipality and agreed by the contractor respectively. Thus, the execution of CC Road without using the MS Rod is treated as substandard works and highly irregular and come under the ambit of objection.

APPENDIX

Sl No.	Vr. No/ Date	Name of the work	Name of the J.E	MS Rod (Qtls.)	Amount
1	160/26.06.2018	Road, Dali Res to Sripati Singh, WN - 18	G. Sahu	2.50 Qts. @ 6149.85	15375.00
2	492(5)/02.01.2019	CC Road Kabi Mahanand to Mangala Mandir WN - 17	G. Sahu	2.0 Qts. @ 5245.01	10490.00
3	491(2)/02.01.2019	CC Road Jagannath Temple, WN - 20	G. Sahu	2.75 Qts. @ 5245.01	14424.00
4	470(1)/13.12.2018	Road, Talpalipada School Road, WN - 04	G. Sahu	8.50 Qts. @ 5245.00	44583.00
5	217(2)/07.08.2018	Drain, Infornt of Ni;lamani Bhoi Res WN - 4	G. Sahu	0.75 Qts. @ 5896.26	4422.00
6	469(1)/13.12.2018	CC Road Aditya Res to Ghari Sahu, WN - 20	G. Sahu	2.75 Qts. @ 5245.01	14424.00
7	226/14.08.2018	CC Road Bideshi Patra Res to Bhagyabati Das, WN - 02	G. Sahu	2.60 Qts. @ 5075.16	13195.00
8	178(3)/10.07.2018	CC Road Bijakhman DPEP School to TIGH Road Road, WN - 18	G. Sahu	6.30 Qts @ 5245.16	33044.00
9	492(7)/02.01.2019	Road Parakhata Hanspal Res to Dhanu Bag Res WN - 17	G. Sahu	2.75 Qts. @ 5245.01	14424.00
10	442(6)/02.01.2019	CC Road Ganpati Budek Res to Ganpati Res WN - 17	G. Sahu	2.0 Qts. @ 5245.01	10490.00
11	471(1)/13.12.2018	CC Road Narayan Tandi Res WN - 20	G. Sahu	2.75 QTs. @ 5245.01	14424.00
12	351(2)/15.10.2018	CC Road Bagarti Res to Hanam Room Res, WN - 18	G. Sahu	6.30 QTs. 5245.01	33044.00
				Total	222339.00

In response to audit objection memo the E.O. replied that, the amount would be recovered after verification of case records. However, the reply stated above by the local authority is not enough or convincing. Hence, the Para holds its own merit.

Hence, the amount of Rs. 222339.00 is held under objection till the justification for such execution duly approved by the competent authority is furnished to audit....

15.6 - Excess payment due to Non-deduction or Less deduction of Tender Quoted amount from bill

On scrutiny of the following case records wrt MBs/ Work bill/estimate and contract agreement form it was found that, the less % Quoted by the contractor has not been deducted from final bill and excess payment has been made accordingly which is highly irregular and not admissible in audit and as such excess payment allowed for Rs. 15145/- is treated as loss to the Municipality.

Sl No.	Vr. No/ Date	Name of the work	% to be deducted	% deducted	Less
1	124/25.06.2018	Road Sudam Biswal to Kailash Biswal, Khaliapali, MB No - 199/P-160, Final Bill - 49000	2%	NIL	980.00
2	127/25.06.2018	Road Sarbasish Res to Tarani Biswal Res, Khaliapali, MB No - 199/P - 161, Final Bill - 49000	3%	NIL	1470.00
3	122/25.06.2018	Road Ramakanta Sa front, WN - 04, MB No- 199/P - 158, Final Bill - 49000	1.50%	NIL	735.00
4	123/25.06.2018	Road Sahu Betel Shop to Dilip Bag Res, Khaliapali, MB No - 199/P - 159, Final Bill - 49000	2%	NIL	980.00
5	353(2)/15.10.2018	Bathing Step Talpali Bandh, Thikadarpada side, WN - 04, MB No - 193/P - 135 to 137, Final Bill - 200000	5.5%	0.01%	10980.00
				Total	15145.00

In response to audit objection memo, the local authority replied that, the amount would be recovered after verification of the case records.

However the reply of the local authority solves no purpose untill recovery has been effected.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	RITESH KU CHAND	ACCOUNTANT	Bolangir Municipality	7572
2	BIPIN KUMAR DEEP	E.O	Bolangir Municipality	7573

15.7 - excess payment due to irregular deduction and execution of works

Name of the work – CC Road and Drain Thikadar pada, WN – 04

E.C – Rs. 250,000.00 (4th SFC Devolution)

Vr No./ Date – 304(2)/01.10.2018

MB No – 193/P – 146 to 148

Name of the JE/AE – Sri Golak Sahu

ME – Sri Subrat Nayak

EO – Sri Bipin Deep

Final Bill – Rs. 250,000.00

On checking of the above case records it was noticed that, the estimate has been sanctioned technically by the ME and administratively approved by the Chair person. The contract agreement form for works (Form No – W – III Rule – 341) has been signed by the contractor Sri Susil Kumar Naik. .But, the following defects were noticed during the course of audit.

- 1.As per estimate and contract agreement form for work, there was provision to execute by providing HYSD reinforcement including cutting, binding, bending etc. for 0.40 Qtls. Only @ 5075.16 where as on scrutiny of the work bill it was found that 8.87 Qtls. HYSD has been utilized and a sum of Rs. 45,058.00 has been paid by violating the tender process/ agreement and estimate. So excess MS Rod shown to have been utilized cannot admitted in audit and as such a sum of Rs.43,028.00 (Rs. 45,058.00 – Rs. 2,030.00) is treated as loss and needs immediate recovery.
- 2.As per the tender call notice No. – 4376/dt. 08.11.2017, Sri Sunil Kumar Naik, contractor was negotiated to execute the work by 5.50% less of value of work. But, practically 0.01% has been deducted from the total value of work done. So, the excess payment was allowed to the executant which is as calculated below and is treated as loss to the Municipality and needs immediate recovery.

Total value of work done is Rs.2,50,000.00

Less deduction 0.01% of Rs. 2,50,000/- = (-) 25.00

Less deduction should be 5.50% of Rs. 2,50,000/=- (+) 13,750.00

Balance to be deducted = Rs. 13,725.00

3. Moreover, 2% of the payment should be deducted towards TDS under OGST ACT,2017 as the project cost is Rs. 2,50,000.00. So, deduction of TDS is to be ensured in case of taxable limit .

Thus, the total amount of Rs. 56753.00 (Rs. 43,028.00 + Rs. 13,725.00) needs recovery from the person concerned.

In response to audit objection memo, the local authority replied that, the amount would be recovered after verification of the case records. However, the reply of the local authority solves no purpose untill recovery has been effected.Hence, the para holds it own merit.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Golaka Sahu	AE	Bolangir Municipalty Dist Bolangir	28377
2	Sri Subrat Kumar Nayak	AEE	Bolangir Municipalty Dist Bolangir	28376

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
There is no such units or schemes in Bolangit Municipality for audit.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
1.MUNICIPAL SOLID WASTEMANAGEMENT

The audit is not an evaluation of alternatives that will optimize a course of action to solve operating, engineering, scientific, legal, and technical, employee, or public relations problems. It may be said that the very objective of a thematic audit is to reveal whether the system is controlling in a way that will yield expected and understandable results. The audit will succeed if it reveals shortcomings as well as satisfactory conditions and identifies the necessary steps to cure the shortcomings and augment the satisfactory conditions. Preparation of the Guide lines on Municipal Solid Waste Management is mainly to assist the audit personnel involved in evaluating the efficiency & effectiveness of Municipal bodies for managing solid waste generated in the cities/ towns with due regard to economy.

The purpose is also to create:

- (i) An understanding that municipal solid waste management is part of a broader urbanization problem;
- (ii) An awareness of need for competent management of municipal Solid Wasting urban areas;
- (iii) An understanding of various systems available for collection, transportation, recycling, resource recovery and disposals;
- (iv) An approach to examining the municipal solid waste management plans in the light of the potential problems and issues as well as the legislations/ regulations framed by the Govt.

1. CHARACTERISTICS OF solid waste in Municipal areas.

"Municipal solid waste" (MSW) is a term usually applied to a heterogeneous collection of wastes produced in urban areas.

Solid waste can broadly be classified in to two categories, organic & inorganic. According to Indian MSW, Rules 2000 "Municipal Solid Waste" includes commercial and domestic wastes generated in a municipal or notified area in either solid or semi-solid form excluding industrial hazardous wastes but including treated bio-medical wastes.

Municipal Solid Waste (MSW) can further be classified in to biodegradable waste (such as food and kitchen waste); recyclable materials (such as paper, glass, bottles, metals and certain plastics) and domestic hazardous waste (such as medication, chemicals, light bulbs and batteries).

The management of solid waste typically involves its collection, transport, processing and recycling or disposal.

Collection

includes the gathering of solid waste and recyclable materials, and the transport of these materials, after collection, to the location where the collection vehicle is emptied. This location may be a material-processing facility, a transfer station or a land fill disposal site.

Recycling

Separating, recovering, and reusing components of solid waste that may still have economic value is called recycling

Disposal:-

Land disposal is the most common management strategy for municipal solid waste. Refuse can be safely deposited in a sanitary land fill, a disposal site that is carefully selected, designed, constructed, and operated to protect the environment and public health. One of the most important factors relating to land-filling is that the buried waste never comes in contact with surface water.

Irregular/ Inadmissible expenditure towards SWM and cleaning and sanitation services in 15 wards of Balangir Municipality for Rs. 3845880.00.00

On scrutiny of the file of SWM and Cleaning/ Sanitation services in 15 wards of Balangir Municipality it was noticed that the agreement for sanitation in Balangir Municipality was made on dt. 31.03.2018 between E.O. Balangir Municipality and All services Global Pvt. Ltd Plot No – AG3, Kama Industries Estate, Vill – Pohanadi, Ne HUB, Goregaon-E-Mumbai- 400063 b respected by Chittaranjan Barad. However, the term and conditions of the agreements are as follows.

1. The retired/ expired sweeper/ Sweepers of Balangir Municipality should be given preferred of engagement by the second party for 15 nos. wards and five nos. of words out of that for door to door collection by supplying 180 laborers twice in a day.
2. The second party Quoted Rs. 1550000.00 and stood first lowest for the above work.
3. The second party should submit quarterly EPF report deployed by them in the end of the every quarter of execution period.
4. The second party has to followed the minimum wages act fixed by the Govt. of labour Deptt. From time to time and paid the defferential rate to their employees accordingly to each ward under Municipality area without any delay during the agreement period.
5. The second party should submit a detailed report of all the field staff (Jamadar/ Sweepers/ Sweepress) for smooth management of supervision.
6. These labourer & vehicles should be randomized in every two months for smooth management of sanitation work.
7. The second party deploying all the vehicles i.e. tractors along with expert staff must possess all the required documents from the RTO and insurance certificates as per the quotation call Notice No – 3683/dt. – 01.09.2017.
8. The first party has to maintain the regular clearly indicating number of trips made with the vehicle No / time of depatcher/ time of arrival in particulars side.

9. After completion of work in each month the monthly bill in duplicate will be submitted by the second party to the first party after duly certified by the concerned sanitary inspector/ Supervisor for recommendation and onwards transmission and monthly payment by the first party in the first week of every month.

However, the above party could not able to perform his duty after two months and his agreement was cancelled vide letter No – 3332/dt. – 02.08.2019 and M/s Bihaya Laxmi Pallavi pest control tar felting and ached serviced Qr No – F – 19 Paradeep colony, Unit- VIII Nayapalli, Bhubaneswar-12 represented by Biswanath Pradhan, Managing partner was made agreement vide order No – 3785/MB/dt. 06.09.2018 and to continue his work since June-2019 as per the above agreement.

However, On scrutiny of the payment file the following defects were noticed.

1. No documents/ attendance sheet of employees engaged in sanitation work by the firm along with Bank schedule against the deposit of the salary of the employees was found.
2. Details on deduction of EPF/ESI of the employees engaged in sanitation work by the firm was not found.
3. Details of vehicles and consumption of fuel engaged in sanitation work by the firm was not found.
4. Log Book details of the vehicles engaged on sanitation work by the firm was not found.
5. The bid documents should be accompanied with Xerox copy of registration certificate/License/ PAN Cad/ EPF registration certificate/ESI registration certificate/ Labour license consisting of minimum 70 or above nos. of labour, Audit report & financial turn over fro last 3 years/IT returns for 3 years i.e 2015-16, 2016-17 and 2017-18
6. The fool and vehicle available with Municipality may be used by the agency on approval by the authority considering financial implications, if any changeable to agency/bidder. Fuel and minor repair will be born by the agency.
7. The agency has to arrange his/ their own tools and plants for collection and transportative.
8. The deduction as per agreement amount for Rs. 550988.00/PM has not been deducted from the bill of the firm except the incometax as calculated below.

Gross wages of sanitation workers.

(180 days X 213.50 per day X 30) = Rs. 1152900.00

Deduction

1. EPF (i.e. both employees & employer 25%) = Rs. 288225.00
2. ESIC @ 4.75 % = Rs. 54763.00
3. Income Tax @ 1% = Rs. 15500.00 (out of Tender cost Rs. 1550000.00)
4. Hire charges of Tractor including fuel 8 nos. X @26000.00) = Rs. 208000.00

Total = Rs. 566488.00

Excess IT as it is deducted from Bill = (-) Rs. 15500.00

Rs. 550988.00

So, the excess payment made to the firms as calculated below cannot be admitted in audit.

Sl. No.	Period of Claim	Name of the Firm	Amount paid	Amount admissible	Excess
1	Apr-18	All Services Global Pvt. Ltd.	1534500.00	983512.00	550988.00
2	May-18	All Services Global Pvt. Ltd.	1534500.00	983512.00	550988.00
3	Jun-18	Bijaya Laxmi and Pallavi pest control	1550000.00	1207012.00	342988.00
4	Jul-18	Bijaya Laxmi and Pallavi pest control	1142428.00	799440.00	342988.00
5	Aug-18	Bijaya Laxmi and Pallavi pest control	1550000.00	1207012.00	342988.00
6	Sep-18	Bijaya Laxmi and Pallavi pest control	1550000.00	1207012.00	342988.00
7	Oct-18	Bijaya Laxmi and Pallavi pest control	1550000.00	1207012.00	342988.00
8	Nov-18	Bijaya Laxmi and Pallavi pest control	1550000.00	1207012.00	342988.00

9	Dec-18	Bijaya Laxmi and Pallavi pest control	1550000.00	1207012.00	342988.00
10	Jan-19	Bijaya Laxmi and Pallavi pest control	1550000.00	1207012.00	342988.00
				Total	3845880.00

Hence, the amount of Rs 3845880.00 was held under objection till its recoupement. In response to audit objection memo the E.O. replied that, the firm will be intimated to deposit the same.

17.2 -

Different kinds of schemes are in operation in this municipality. On asking through half margin memo, the local authority could not produce the position of achievement in respect of various schemes against both physical and financial targets. However the scheme wise abstract of project list has been prepared from the records available to audit. The position of achievement in respect of various schemes against both physical and financial targets for the financial year 2018-19 is furnished below.

SCHEME	TOTAL PROJECT TAKEN	AMOUNT	COMPLETE D	AMOUNT	ONGOING	AMOUNT	REMARKS
14th FC GABG	60	245 Lakhs	55	195 LAKHS	5	50 Lakhs	
4rth SFC Devolution	43	95.75 Lakhs	38	85 lakhs	5	10.75 lakhs	
MV TAX	31	45.85 Lakhs	28	37 Lakhs	6	8.85 Lakhs	
TOTAL	134	386.60	121	317	16	69.6	

17.3 -

PARA: 18 MISCELLANEOUS

18.1 - Procurement of goods without following due tender process

- As per Rule 96 of OGFR Vol.-I, all purchases of stores for use in the public service should be regulated in strict conformity with the store Rules given in the Appendix-6.
- Under Rule-2 of Appendix-6 of OGFR Vol-II, Except for the articles obtainable from firms on rate contract approved by the Director-General of Supplies and Disposals, Govt. of India or Director of Export Promotion and Marketing, Government of Orissa, and from the Co-operative Agencies duly registered under Orissa Co-operative Societies Registration Act, sealed tenders should be invited, by giving wide publicity, for the purchase of articles, the value of which exceeds rupees Fifty Thousand (Rs.50,000.00) unless it is in the public interest not to call for tenders.
- As per guidelines of Central Vigilance Commission (CVC) requires treating award of contract on nomination basis as breach of Article 14 of the Constitution of India.
- As per P.W.D. code Rule 6.3.6 sub section (ix) In case of extreme urgency, local purchase of stock, borne on D.G.S. & D rate/running

contract or covered by State purchasing Organisation Circulars may be made by the Director Demanding Officer, provided that total purchase is limited to Rs. 50,000.00 per item per annum. A record of all such purchase should be kept and progressive total stock to watch the annual limit.

e. Direction has been given by the Govt. in H & UD Department to All the Executive Officers vide its Lr. No. 5006/MB-I/2010/HUD, Dt. 02.03.10 that

1. Quotation/Tender shall be made for the whole of the financial year assessing the requirement for the year.
2. Placing the order to the lowest tenderer duly approved limiting to the requirements of a particular month only.
3. Since technology has been developed, reputed firms shall be associated in tender process without limiting to a few `selected firms.

In case of violation of these guidelines, the officers concerned would be held personally responsible and would face stringent disciplinary action.

f. As per Lr. No. MB-I-32/11/4476/HUD, Dt. 16.06.2011, for procurement of electrical items required for street lighting services, ULB must give opportunity to all reputed and ISI certified firms/manufacturers to participate in tender process instead of giving preference to some firms/manufacturers.

On checking of the paid vouchers w.r.t. accountant Cash Book, purchase file and Stock Register of Electrical Goods it reveals that, a sum of Rs. 12929286.00 has been spent towards purchase electrical goods without calling Quotation/ Tender. The details of payments are furnished below are held under objection..

Sl No.	Vr. No/ Date	Particulars	Amount
1	212/07.08.2018	Santoshi Electricals, Balangir	932436.00
2	215/07.08.2018	Bhagabati Enterprises, Kantabanji	3799110.00
3	464/13.12.2018	Bhagabati Enterprises, Kantabanji	5184204
4	466/13.12.2018	Santoshi Electricals, Balangir	3013536
		Total	12929286.00

From the above it is clear that procurement was made in absence of a fair competitive process by violating the Govt. Guidelines mentioned above. In the absence of the competitive process there is every possibility of extension of undue favour to the firm. Audit is also in doubt as to how purchases were made and payment was allowed without ensuring VAT Clearance Certificate and Authorised dealership up to 31.03.2018. Acceptance of such practice increases the possibility of undue financial benefit to a particular dealer/firm as well as quality of the product. It is further to mention here that not a single product was replaced during the guarantee period of fitting/despatch, the reasons needs clarification. Further, Whether there was any exigency for which there was no time for floating fresh tender and whether approval of the Council was taken to do away with the tender process or not to be clarified.

In response to audit objection memo the E.O. replied that, instruction noted for future guidance.

On being asked the local authority failed to furnish the reasons as to why due tender process was not followed. The reply stated above by the local authority is not enough to justify the deviation from the prescribed procedure for procurement. Hence, a total amount of Rs. 1,29,29,286/- is kept under objection till necessary clarification and approval of the competent authority is obtained in respect of floating tender and produced before next audit. Further, it is impressed upon to initiate action as deemed proper against the erring officials.

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

19.1 -					
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.					
The detail of Government dues collection and deposit for the year 2018-19 m is furnished below.					
	OB	Receipt	Total	Expenditure	CB

Royalty	3992326.00	3049209.00	7041535.00	2280029.00	4761506.00
VAT	1276498.00	727238.00	2003736.00	716806.00	1286930.00
Cess	990909.00	943319.00	1934228.00	197799.00	1736429.00
IT	464040.00	1199957.00	1663997.00	927494.00	736503.00

From the above table, it is seen that a good amount i.e Rs 7237323.00 is remain outstanding towards government dues to be deposited. Hence, the amount may be deposited at an early and compliance reported to audit. Till then Rs 7237323.00 is kept under objection.

The E.O. being the head of office is held responsible because of having not taken any initiative to get the amount remitted by the dealing assistant to proper quarter.

19.2 -

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As per Rule 149 of the Odisha Municipal Rules, 1953 a Loan Register is to be maintained (Form no.-XXVII). Further, Rule 150 of the Odisha Municipal Rules, 1953 envisages that the loan amount shall not be appropriated even temporarily to any object other than that for which the loan was raised

But loan register could not be produced before audit. However on the basis of previous audit report, the detail of loan position for the year 2018-19 has been prepared and furnished below.

The Executive Officer is advised to clear the loan amount by depositing all principals and interest amount.

19.3 -

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The position of SD/EMD for the year 2018-19 is furnished below.

Head of Account	OB	Receipt	Total	Expenditure	CB
SD/EMD	3705758	160000	3865758	500000	3365758

PARA: 20 RESULT OF AUDIT AND CONCLUSION

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20.1 - Remarks On Maintenance of Account

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Due to lack of regular monitoring, advances were remained unadjusted for long period. Due to non-preparation of bank reconciliation bank balance in the closing balance in the cash book figure are understated/ overstated and thereby depicting inaccurate picture of cash availability and non maintenance of cash book against some bank transaction which 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 :

1. Ensure that bank reconciliation statement be worked out after end of every financial year to maintain accounts with a great deal of accuracy.
2. Ensure prompt and effective action for recoupment of outstanding advance to avoid temporary misappropriation of Govt. money.

3. Ensure preparation of annual budget keeping in view the actual requirement of funds for the developmental projects.
4. Ensure that grants be spent and UC be submitted in due time.
5. Ensure that funds shall not be diverted from one scheme to another.
6. Ensure financial discipline and strengthen the monitoring mechanism.
7. Ensure that as per scheme guidelines, the assets created out of GOI grants shall be duly entered into the asset-register showing the details of the source of fund, date of commencement and completion of works and handing over of the assets etc.
8. Ensure that Govt. dues be remitted to proper quarter within three day of its receipt or realization to maintain fiscal balance and fiscal space available for appropriate splendid to accelerate growth and development.
9. Ensure that all statutory records be maintained as prescribed in Odisha Municipal Rules 1953 and at the end of each month the E.P shall verify the cash balance in the chest with that of cash book and record signed and dated certificate to that effect.

20.4 - Remarks On Maintenance of Account

Due to lack of regular monitoring, advances were remained unadjusted for long period. Due to non-preparation of bank reconciliation bank balance in the closing balance in the cash book figure are understated/ overstated and thereby depicting inaccurate picture of cash availability and non maintenance of cash book against some bank transaction which 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 :

1. Ensure that bank reconciliation statement be worked out after end of every financial year to maintain accounts with a great deal of accuracy.
2. Ensure prompt and effective action for recoupment of outstanding advance to avoid temporary misappropriation of Govt. money.
3. Ensure preparation of annual budget keeping in view the actual requirement of funds for the developmental projects.
4. Ensure that grants be spent and UC be submitted in due time.
5. Ensure that funds shall not be diverted from one scheme to another.
6. Ensure financial discipline and strengthen the monitoring mechanism.
7. Ensure that as per scheme guidelines, the assets created out of GOI grants shall be duly entered into the asset-register showing the details of the source of fund, date of commencement and completion of works and handing over of the assets etc.
8. Ensure that Govt. dues be remitted to proper quarter within three day of its receipt or realization to maintain fiscal balance and fiscal space available for appropriate splendid to accelerate growth and development.
9. Ensure that all statutory records be maintained as prescribed in Odisha Municipal Rules 1953 and at the end of each month the E.P shall verify the cash balance in the chest with that of cash book and record signed and dated certificate to that effect.

As a result of this Audit transactions involving a sum of Rs 54185853.96 are held under objection which include an amount of Rs 1464328.00 suggested for recovery. Besides, a sum of Rs 4401 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
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			amount suggested for recovery (In Rs:)			
1	5.1	0.00	2836727.29	0.00	0.00	0.00
2	8.1	340000.00	1908000.00	340000.00	0.00	0.00
3	9.1	0.00	25759781.00	0.00	0.00	0.00
4	13.1	0.00	316499.17	0.00	0.00	0.00
5	14.1	0.00	1593600.00	0.00	0.00	0.00
6	14.2	0.00	640636.00	0.00	0.00	0.00
7	14.3	0.00	2265495.00	0.00	0.00	0.00
8	14.4	0.00	17002.50	0.00	0.00	0.00
9	14.5	63961.00	63961.00	0.00	0.00	0.00
10	14.6	45234.00	45234.00	0.00	0.00	0.00
11	14.7	234488.00	234488.00	0.00	0.00	0.00
12	14.8	169151.00	169151.00	0.00	0.00	0.00
13	14.9	209111.00	209111.00	0.00	0.00	0.00
14	14.10	28046.00	28046.00	0.00	0.00	0.00
15	15.1	302439.00	302439.00	0.00	0.00	0.00
16	15.2	0.00	257258.00	0.00	0.00	0.00
17	15.3	0.00	119792.00	0.00	0.00	0.00
18	15.4	0.00	349230.00	0.00	0.00	0.00
19	15.5	0.00	222339.00	0.00	0.00	0.00
20	15.6	15145.00	15145.00	15145.00	0.00	0.00
21	15.7	56753.00	56753.00	56753.00	0.00	0.00
22	17.1	0.00	3845880.00	0.00	0.00	0.00
23	18.1	0.00	12929286.00	0.00	0.00	0.00
Total		1464328.00	54185853.96	411898.00	0.00	0.00

Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.1/15	63/Book 12	2019-08-20	475	SRI LAMBODAR MAHARANA
2	11.1/15	62/Book 12	2019-08-20	1000	SRI VISHMA SAHU
3	11.1/16	61/Book 12	2019-08-20	370	SRI RANKAJA SAHU
4	11.1/16	60/ Book 12	2019-08-20	438	SRI L. R. BARIHA
5	11.1/15	55/Book 12	2019-08-09	1118	SRI JETENDRA KUMBHAR
6	11.1/17	64/ Book 12	2019-08-20	1000	SRI LALBIHARI BISWAL
Total				4401	

Audit Certificate

Certified that the accounts of Bolangir Municipality for the financial year 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**District Audit Officer
Local Fund Audit,BOLANGIR**