

LOCAL FUND AUDIT, JHARSUGUDA, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 101825/AR/2015-2016-JHARSUGUDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Jharsuguda Municipality. Jharsuguda
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	1. Sri M. Srinivas 01.04.2014 to 24.12.2014 2. Sri Rama Chandra Pradhan, 24.12.2014 to 31.03.2015
	Name of the Local Authority at the time of Audit :	1. Sri Rama Chandra Pradhan.
4	Duration of Audit :	15-05-2015 To 15-09-2015 (Mandays Consumed :- 66)
5	Name of the Auditors :	KAILASH CH. DAS - Lead Auditor(15-05-2015 to 15-09-2015) KANHU CH. MAJHI - Auditor(15-05-2015 to 15-09-2015)
6	Name of the Reviewing Officer :	PRADEEP KUMAR MOHANTY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	28-11-2015
8	Entry Conference Date :	12-05-2015
9	Exit Conference Date :	20-11-2015
10	Name of the District Audit Officer :	PRAN SHANKAR DEOTA
11	Date of approval of report by District Audit Officer :	31-12-2015

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Cash in Hand	15.05.2015	Nil
2	Cash in Hand	15.05.2015	
3	Holding Tax Receipt Book.	15.05.2015	Nil
4	Cash in Hand	15.05.2015	
5	Cash in Hand	15.05.2015	Nil
6	Cash in Hand	15.05.2015	Nil
7	Cash in Hand	15.05.2015	Nil
8	Parking Fees under section 309 Receipt book	15.05.2015	Nil
9	ServicePostage Stamps	15.05.2015	Nil
10	Bus Stand parking Fees Receipt Books	15.05.2015	Nil
11	Miscellaneous Receipt Books	15.05.2015	Nil
12	Cash in hand	15.05.2015	Nil
13	Measurement Books	15.05.2015	Nil

Comments

The physical verification of cash, Service postage stamps, unused M.Bs, Misc Receipt Books, etc was conducted on the date of commencement of audit before transaction as required under Rule 20 (A) of O.L.F.A Rules 1951.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register
1	Measurement Book
2	Stock & Store Register of Municipality
3	Register of Works
4	Register of Estimates & Allotments
5	Stock account of Receipt Forms
6	Tax collector's daily collection register
7	Stock Register of Stationery
8	Stamp Account
9	Stock account of Tickets used for daily collection of Market fees
10	Register of Grants
11	Daily Collection Register
12	Miscellaneous Receipts
13	Loan Register
14	Annual Account of Receipts and Expenditure
15	Register of Quarterly & Annual account of Expenditure
16	Register of Quarterly & Annual account of Receipt
17	Advance Ledger
18	Abstract Register of Expenditure
19	Abstract Register of Receipts
20	Cash Book of the municipality
21	Periodical Increment Certificate
22	Absentee Statement
23	Salary Bills
24	Order Book
25	Register of Bills
26	Challan
27	Subsidiary Cash Book
28	Cashier's Cash Book
29	Subsidiary account of special taxes
30	Schedule for the Budget Estimate
31	Abstract of the Budget Estimate
32	Budget Estimate

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Warrant register
2	Form of inventory & Notice
3	Distrain Warrant Register
4	Notice of demand for tax u/s-161 of OM Act
5	Register of writes off of demands
6	Register of Petitions
7	Form of appeal petition
8	Register of Interest Bearing Securities
9	Jamabandi Register
10	Register of Rents for which there is fixed demand
11	Register of Lands
12	License Register for Drivers and Owners of Carriages plying for hire
13	Stock account of License Number Plates
14	Application for License for Carriage, Cart, Horses and Other animals
15	License for Carriages, Carts, Horses Other and animals
16	Register of the Tax on Carriages, Carts, Horses and Other animals
17	Appropriation Register of Loan Funds
18	Register of Investments
19	Establishment Audit Register
20	Register of outstanding deposits
21	Deposit Ledger
22	Register of Outstanding Advances
23	Register of adjustments
24	Voucher of Recoupment of Permanent Advance Account
25	Permanent Advance Account

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Miscellaneous Supply Bill
2	Contract Certificate
3	Contract Agreement Form
4	Nominal Muster Roll (NMR)
5	Register of Distraint property & sales
6	Progress statement of collection of taxes
7	Tax collector's Ledger
8	Tax Receipt Form
9	Arrear Demand Register
10	Mutation Register
11	Demand and Collection Register
12	Tax Ledger (personal A/C of Tax Payers)
13	Assessment List
14	Arrear List
15	Ledger of Lessees

Comments

PARA : 3.1 :- **Consequence of Non-Maintenance of Prescribed Records and Registers :**

The consequence of non maintenance of the same has been given below :

1. Outstanding Advance Ledger [Rules – 140] :

Due to non maintenance of the outstanding advance ledger, the details of outstanding advances against the employees / Contractors could not be worked out.

2. Deposit Ledger – [Rule -142] :

Due to non maintenance of the same, the details of deposit along with refund of SD / EMD etc could not be verified.

3. Register of Outstanding Deposits – [Rules 143] :

Due to non maintenance of the same, the actual amount of Deposits i.e. SD / EMD to be refunded to the deposit holder could not be found out.

4. Register of Investment – [Rules 148] :

Due to non maintenance of the same, the actual amount of money invested by the municipality could not be worked out.

5. DCB Register of Taxes [Rules – 178] :

Due to non maintenance of the said register, the D.C.B position could be checked properly.

6. Register of Lands – [Rules - 160] :

Due to non maintenance of the same, the actual landed properties of the municipality could not be established.

7. Ledger of Lessees – [Rules – 170] :

Due to non maintenance of the same, the actual position of leased properties of the municipality could not be found out.

8. Progress statement of collection taxes – [Rules – 200] :

Due to non maintenance of the same. the monthly , quarterly and half yearly percentage of collection of taxes can not be found out. Hence, the local authority will be in dark about collection of taxes in real time basis. As a result, appropriate steps can not be taken by the local authority to accelerate the collection of taxes.

9. Register of Adjustment – [Rules – 132] :

Due to non maintenance of the same, the actual amount of receipts of Govt. Revenues and others can not be worked out.

The local authority is suggested for proper maintenance of the records and registers as indicated above as per provisions laid down in O.M Rules for better improvement of accounting system in the institution.

PARA: 4 FINANCIAL POSITION

Jharsuguda Municipality. Jharsuguda - 2014-2015

Sno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant Cash Book	01-04-2014	487230673.82	192781050.47	680011724.29	162752827.00	31-03-2015	517258897.29	31-03-2015	517258897.29	0.00	
2	SJSRY Cash Book	01-04-2014	2259268.11	3338461.00	5597729.11	2166604.00	31-03-2015	3431125.11	31-03-2015	3431125.11	0.00	
3	MDM Cash Book	01-04-2014	141109.83	4222.00	145331.83	108900.00	31-03-2015	36431.83	31-03-2015	36431.83	0.00	
4	R.T.I. Cash Book	01-04-2014	2392.55	371.93	2764.48	0.00	31-03-2015	2764.48	31-03-2015	2764.48	0.00	Not taken in last audit report.
5	Harischandra Sahayata Cash Book	01-04-2014	20129.00	101401.00	121530.00	120000.00	31-03-2015	1530.00	31-03-2015	1530.00	0.00	Not taken in last audit report.
6	Adhar Card Cash Book	01-04-2014	2824.55	293417.44	296241.99	285150.00	31-03-2015	11091.99	31-03-2015	11091.99	0.00	Not taken in last audit report.
7	NSAP Cash Book	01-04-2014	23068694.00	19891034.00	42959728.00	12418071.00	31-03-2015	30541657.00	31-03-2015	30541657.00	0.00	
8	Election Cash Book	01-04-2014	2093.01	150099.99	152193.00	151220.00	31-03-2015	973.00	31-03-2015	973.00	0.00	
	GRAND TOTAL		512727184.87	216560057.83	729287242.70	178002772.00		551284470.70		551284470.70	0.00	

Comments

STATEMENT – B

STATEMENT SHOWING THE DETAILS OF HEAD WISE RECEIPT FIGURE IN RESPECT OF JHARSUGUDA MUNICIPALITY FOR THE YEAR 2014-15.

Sl. No.	Head of Accounts.	Amount receipt for the year 2013-14	Amount receipt for the year 2014-15	Remarks.
1.	2.	3.	4.	5.
A.	ACCOUNTANT CASH BOOK.			
I.	TAXES			
1.	Holding Tax	1188484.75	18676000.10	
2.	Latrine Tax	381898.25	3740772.80	
3.	Light Tax	1131792.20	11221718.35	
4.	Water Tax	765120.60	7482996.25	
	TOTAL :	3467295.80	41121487.50	
II.	LICENCE /OTHER TAX :			
1.	U/S 290	7303.00	8203.00	
2.	Building Construction Fees.	2328261.00	2431584.00	
	TOTAL :	2335564.00	2439787.00	
III.	RECEIPT UNDER SPECIAL ACT :			
1.	Ferry Ghat	0.00	0.00	
2.	Bus – Parking Fees.	314698.00	318482.00	
	TOTAL :	314698.00	318482.00	
IV.	REVENUE FROM MUNICIPAL PROPERTY.			
1.	Ground Rent	516437.00	173797.00	
2.	Mobile Shop	0.00	0.00	
3.	Lease Amount	0.00	179934.00	

4.	Bank Interest	19071090.63	18055511.97
5.	Trade Licence	4000.00	0.00
	TOTAL :	19591527.63	18409242.97
V.	GRANT IN AID FROM GOVT. :		
1.	Octroi Compensation Grant.	30636000.00	40002000.00
2.	Road Maintenance (Normal)	2442000.00	0.00
3.	Road Development Grant.	10062000.00	3279000.00
4.	Performance based Incentive	0.00	0.00
5.	IHSDP	0.00	0.00
6.	Water Bodies.	0.00	0.00
7.	Road / Bridges.	0.00	3000000.00
8.	Motor Vehicle Tax Grant	4415000.00	3896000.00
9.	T.F.C (13 th)	17254000.00	18020000.00
10.	C.C. Road.	0.00	0.00
11.	Non-Residential Building	0.00	700000.00
12.	UIDSSMT	0.00	0.00
13.	MLA LAD	4900000.00	641394.00
14.	BRGF	27550000.00	13359583.00
15.	P.D Fund from Vedanta.	0.00	0.00
16.	Devolution Fund	7512874.00	7503000.00
17.	Census / Election.	131079.00	75220.00
18.	AWC	14375000.00	800000.00
19.	Asset Creation C.C Road.	9900000.00	0.00
20.	E.T Grant.	50000.00	0.00
21.	M.P. Grant.	2100000.00	0.00
22.	P.D fund from MCL	49431100.00	9423564.00
23.	SUDA for Maintenance	611600.00	121500.00
24.	Special Problem Fund	2825000.00	2100000.00
25.	Preparation of City Development Plan	0.00	658430.00
26.	W.O.D.C	0.00	10550000.00
27.	Construction of Rest shed.	0.00	1791161.00
	TOTAL :	184395653.00	115920852.00
VI.	OTHER THAN GRANT :		
1.	Pension	894000.00	1100000.00
2.	NSDP / BSY	0.00	0.00
	TOTAL :	894000.00	1100000.00
VII.	DEPOSIT S :		
1.	SD/ EMD / ISD	3147307.00	2733482.00
	TOTAL :	3147307.00	2733482.00
VIII.	MISCELLANIOUS :		
1.	Mobile tower Installation.	0.00	1527952.00
2.	Warrant Fees	0.00	0.00
3.	CPF Transfer.	0.00	0.00
4.	Cost of Tender Paper	0.00	1042660.00
5.	House Rent	0.00	0.00
6.	I. T.	656192.00	629403.00
7.	Royalty	1048863.00	1349618.00
8.	VAT	2365170.00	2569905.00
9.	E.G.B	0.00	116805.00
10.	With Held	0.00	0.00
11.	Cess	590587.00	633100.00
12.	Security Deposit	0.00	0.00
13.	Advance	1253000.00	2208400.00
14.	Other	4085861.00	0.00
15.	Audit Recovery	32791.00	0.00
16.	Miscellaneous	0.00	98580.00
17.	Advertisement	0.00	561294.00
	TOTAL :	10032464.00	10737717.00
	Sub-Total of Accountant Cash Book.	224178509.43	192781050.47
B.	NSAP CASH BOOK :		
1.	MBPY	23289642.00	17225955.00
2.	NFBS	0.00	189800.00
3.	Audit Recovery	0.00	581100.00
4.	Interest.	798976.00	227322.00
5.	Irregular exhibition of Cash Deposit.	0.00	578400.00

6.	Excess Receipt shown on 11.4.14	0.00	255.00	
7.	Excess C.B taken 10.7.14	0.00	1083000.00	
8.	Excess O.B Taken on 13.10.14	0.00	2.00	
9.	Excess O.B on 14.6.14	0.00	5200.00	
	TOTAL :	24088618.00	19891034.00	
C.	M.D.M Cash Book :			
1.	Interest	37428.00	4222.00	
	TOTAL :	37428.00	4222.00	
D.	SJSRY Cash Book :			
1.	SJSRY	2112756.00	3285400.00	
2.	Bank Interest	138577.00	53061.00	
	TOTAL :	2251333.00	3338461.00	
E.	R.T.I Cash Book.			
1.	R.T.I	0.00	270.00	
2.	Interest	0.00	101.93	
	TOTAL :	0.00	371.93	
F.	Harish Chandra Sahayata Cash Book :			
1.	Harish Chandra Sahayata	0.00	100000.00	
2.	Interest.	0.00	1401.00	
	TOTAL :	0.00	101401.00	
G.	Adhara Card Cash Book :			
1.	Adhara Card	0.00	292500.00	
2.	Interest	0.00	917.44	
	TOTAL :	0.00	293417.44	
H.	Election Cash Book :			
1.	Election	0.00	150000.00	
2.	Interest	0.00	99.99	
	TOTAL :	0.00	150099.99	
	T O T A L :	250555888.43	216560057.83	
	Add. Opening Balance	465754664.98	512727184.87	
	GRAND TOTAL :	716310553.41	729287242.70	

STATEMENT – C

STATEMENT SHOWING THE DETAILS OF HEAD WISE EXPENDITURE FIGURE IN RESPECT OF JHARSUGUDA MUNICIPALITY FOR THE YEAR 2014-15.

Sl. No.	Head of Accounts.	Expenditure for the year 2013-14	Expenditure for the year 2014-15	Remarks.
1.	2.	3.	4.	5.
A.	ACCOUNTANT CASH BOOK.			
I.	General Establishment :			
1.	Pay	4261340.00	5375011.00	
2.	DA / IR	1500312.00	1783819.00	
3.	LS / Pension	212703.00	803782.00	
4.	Allowance of CM / VCM	0.00	54450.00	
5.	Contingency	115781.00	149116.00	
6.	T . E	6112.00	139384.00	
	TOTAL :	6096248.00	8305562.00	
II.	Collection Establishment :			
1.	Pay	2388287.00	2592284.00	
2.	D.A / I.R	1174513.00	1354711.00	
3.	Pension	2794074.00	14496353.00	
4.	Gratuity	399692.00	1655109.00	
5.	Un-Utilized leave.	599372.00	982176.00	
6.	G.I.S	30000.00	50000.00	
	TOTAL :	7385938.00	21130633.00	
III.	Public Safety :			
1.	Pay	821738.00	1179218.00	
2.	Equipment & Maintenance	5669890.00	5455886.00	
	TOTAL :	6491628.00	6635104.00	

IV.	Public Health / Establishment :			
1.	Pay	2170961.00	2437106.00	
2.	Sanitary Arrangement	4594939.00	4973506.00	
3.	Privatization of Sanitation	13432044.00	14601752.00	
4.	Purchase of Cess Pool / TATA 407 etc.	0.00	1525600.00	
5.	Maintenance of Vehicle.	1078866.00	1325776.00	
	TOTAL :	21276810.00	24863740.00	
V.	Drainage / Sewerage :			
1.	Establishment Charges.	3227498.00	3844469.00	
2.	Drain Original	0.00	0.00	
3.	Drain Repair	8444.00	0.00	
	TOTAL :	3235942.00	3844469.00	
VI.	Water Supply :			
1.	Jala chhatra / Public WS	1008439.00	534000.00	
2.	Renovation of Tank / Well	13194.00	0.00	
	TOTAL :	1021633.00	534000.00	
VII.	Conservancy :			
1.	Road and Maintenance	71640.00	0.00	
2.	Latrine & Urinals	0.00	17686.00	
	TOTAL :	71640.00	17686.00	
VII.	Medical Establishment :			
1.	Pay	664108.00	1451105.00	
2.	Cost of Medicine	37784.00	4612.00	
	TOTAL :	701892.00	1455717.00	
IX.	Public Conveyance :			
1.	Renovation of Tank / Well	50000.00	25000.00	
	TOTAL :	50000.00	25000.00	
X.	SJSRY :			
1.	UBS Establishment.	685372.00	788168.00	
2.	USHA	8800.00	0.00	
	TOTAL :	694172.00	788168.00	
XI.	Public Works :			
1.	Establishment Charges.	2739189.00	2996191.00	
2.	Building Original	227235.00	141000.00	
3.	Building Repair.	34562.00	38537.00	
4.	Road Original	0.00	192091.00	
5.	Road Repair.	108176.00	270358.00	
6.	Road Maintenance	0.00	4000000.00	
7.	MLA LAD	1875090.00	927948.00	
8.	MP LAD	882127.00	1501237.00	
9.	AWC	5927618.00	4879940.00	
10.	T.F.C	5053260.00	6232235.00	
11.	Road Development	8372828.00	6050882.00	
12.	Performance based Incentive Grant	4696368.00	1419890.00	
13.	Special Problem Fund / Special Dev. Prom. Fund.	2281205.00	242533.00	
14.	IHSDP	5661159.00	5653873.00	
15.	B / W	0.00	0.00	
16.	Development of Park.	0.00	0.00	
17.	Development Fund	638593.00	0.00	
18.	W.O.D.C	4095471.00	0.00	
19.	B.R.G.F	18622089.00	16396897.00	
20.	UBS / NSDP	0.00	0.00	
21.	Census / Election	411121.00	78220.00	
22.	Road and Bridge.	2963466.00	2338039.00	
23.	Burning and burial ground Imp.	30000.00	0.00	
24.	P.D fund from MCL	15880892.00	6073298.00	
25.	Assets creation special grant C.C Road/ B.W/ C.C Road.	4033517.00	11465522.00	
26.	Motor Vehicle Tax Grant.	4937736.00	5879198.00	
27.	Constn. Of Boundary Wall.	241374.00	0.00	
28.	UDISSMT	2548000.00	0.00	
29.	P.D Fund MCL Refund	30145138.00	0.00	
30.	Purchase of Office Vehicle (Innova etc.)	0.00	1877000.00	

	TOTAL :	122406214.00	78654889.00	
XII.	Public Instruction :			
1.	Pay of Teachers.	0.00	287886.00	
2.	AIDS to M.E School	180000.00	60000.00	
3.	Salary of Secondary Teachers.	2962380.00	3720236.00	
4.	Monuments	106402.00	29250.00	
	TOTAL :	3248782.00	4097372.00	
XIV.	Others :			
1.	Stationery & Printing	157757.00	107237.00	
2.	Provident Fund / EPF contribution of Staff.	2564721.00	962166.00	
3.	LSG / Utkal Diwas & 15 th August and 26 th Jan.	7000.00	75470.00	
4.	Welcome of VIPs.	1990508.00	835668.00	
5.	Advertisement	392948.00	577507.00	
6.	SD / EMD	1619757.00	2157063.00	
7.	Hire charges of vehicle.	194788.00	0.00	
8.	Royalty	1048863.00	1349618.00	
9.	I.T	656192.00	629403.00	
10.	VAT	2365170.00	2569905.00	
11.	Cess	590587.00	633100.00	
12.	Contribution of Treatment	0.00	0.00	
13.	Valuation	3793.00	0.00	
14.	Non-residential building	293878.00	0.00	
15.	Disposal of Unclaimed Dead Body.	54900.00	70750.00	
16.	Miscellaneous	24555.00	0.00	
17.	Law Charges.	0.00	53600.00	
	TOTAL :	11965417.00	10021487.00	
XV.	Extra Ordinary Debt :			
1.	Advance Paid	1929000.00	2379000.00	
2.	Deposits	0.00	0.00	
	TOTAL :	1929000.00	2379000.00	
	Sub Total of Accountant Cash Book.	186575316.00	162752827.00	
B.	NSAP Cash Book :			
1.	MBPY	13325000.00	10693400.00	
2.	NFBS	140000.00	540000.00	
3.	D.P. Aids.	8200.00	0.00	
4.	Less C.B shown 14.5.14	0.00	160900.00	
5.	Less C.B shown 20.7.14	0.00	6.00	
6.	Less C.B shown 26.12.14	0.00	62600.00	
7.	Wrong expr. Shown on 14.5.14	0.00	947300.00	
8.	Contingency	0.00	13865.00	
9.	Bank Commission	102.00	0.00	
	TOTAL :	13473302.00	12418071.00	
C.	M.D.M. Cash Book :			
1.	M.D.M Cooking Cost	1302940.00	0.00	
2.	Rem. To Cook & Helper.	37000.00	0.00	
3.	Refund of S.D.	2850.00	108900.00	
	TOTAL :	1342790.00	108900.00	
D.	SJSRY Cash Book :			
1.	Salary of C.Os	172000.00	203795.00	
2.	Allowance / T. A.	2000.00	11090.00	
3.	Subsidy deposited to Bank.	1187500.00	1880250.00	
4.	Advance Paid.	857900.00	71469.00	
	TOTAL :	2219400.00	2166604.00	
E.	R.T.I Cash Book			
1.	R.T.I	0.00	0.00	
	TOTAL :	0.00	0.00	
F.	Harish Chandra Sahayata Cash Book;			
1.	Harish Chandra Sahayata	0.00	120000.00	
	TOTAL :	0.00	120000.00	
G.	Adhara Card Cash Book :			
1.	Adhara Card	0.00	285150.00	
	TOTAL :	0.00	285150.00	
H.	Election Cash Book :			
1.	Election	0.00	151220.00	
	TOTAL	0.00	151220.00	

	TOTAL :	203610808.00	178002772.00	
	Add Closing Balance :	512699745.41	551284470.70	
	GRAND TOTAL :	716310553.41	729287242.70	

Para : 4.1

Cash Book wise details of closing balance as on 31.03.2015 :-

Sl. No.	Name of the Cash Book	In Cash	In Bank	Total
1.	Accountant Cash Book	0.00	517258897.29	517258897.29
2.	SJSRY Cash Book	0.00	3431125.11	3431125.11
3.	MDM Cash Book	0.00	36431.83	36431.83
4.	RTI Cash Book.	60.00	2704.48	2764.48
5.	Harish Chandra Cash Book.	0.00	1530.00	1530.00
6.	Adhar Card Cash Book	0.00	11091.99	11091.99
7.	NSAP Cash Book.	0.00	30541657.00	30541657.00
8.	Election Cash Book.	0.00	973.00	973.00
	TOTAL :	60.00	551284410.70	551284470.70

Para : 4.2

Non-maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS) :-

It is to mention here that adoption of modern accrual based, double entry system of accounting is a part of ULB level reform envisaged by the Govt. of India. The State Govt. decided to introduce double entry system of accrual based accounting in ULBs across the state during 2007. The Odisha Municipal (Accounts) Rules, 2012 was notified in July 2012 requiring all municipalities to maintain their Books of Account on accrual basis under the double entry system of book keeping and data based formats. Govt. in H & UD Department has instructed all the ULBs for implementation of Double Entry Accrual Based Accounting System (DEABAS) as per Odisha Municipal Accounts Rules – 2012 in ULBs w.e.f. 1.10.2013. But the same has not yet been practically implemented in this Municipality.

The Executive Officer is suggested to maintain the same with intimation to audit.

Para : 4.3 : BUDGET :-

Improper and unrealistic Budget :-

The Municipal Council in its general meeting held on 27.01.2014 has approved the Original budget estimate for the financial year 2014-15 and resolved to move to the Govt. through D.M. / Collector and Dist. Magistrate, Jharsuguda for approval of budget. As per letter No.1255 dtd.30.06.2014 of Govt. of Odisha in H & U.D. Deptt., the budget estimate of the Municipality for the financial year 2014-15 with receipts amounting to Rs.37,10,86,000.00 and expenditure amounting to Rs.36,90,00,000.00 is approved with instruction to be scrupulously adhered. In case of deviation, the concerned council and E.O. shall remain accountable for mis-utilization / defalcation of Municipality funds and due discrepancy action should be initiated against the persons at fault in compliance with the FBRM Act. 2005. The details are furnished below.

R E C E I P T S				
Sl. No.	Head of Accounts.	Original Budget Estimate for The year 2014-15	Actual Amount Receipts for the year 2014-15	Remarks.
1.	Rates and Taxes	58,00,000.00		
2.	License and Others	45,30,000.00		
3.	Receipts under Spl. Act.	55,000.00		
4.	Revenue Derived from Municipal Property.	1,07,00,000.00		
5.	Grants and Contribution for general and spl. Purpose.			
(a)	From Govt.	26,84,45,000.00		
(b)	From Local Fund	7,30,10,000.00		
(c)	Grants and contribution	17,00,000.00		

	From other sources.			
6.	Extra Ordinary Debt	1,45,000.00		
7.	Miscellaneous	67,01,000.00		
	TOTAL	37,10,86,000.00	216560057.83	
EXPENDITURES				
1.	General Administration charges.			
a.	General Estt.	87,10,000.00		
b.	Collection Estt.	79,30,000.00		
c.	Public Sefety	1,58,00,000.00		
d.	Drainage and Sewerage	1,70,00,000.00		
e.	Public Health	1,35,00,000.00		
f.	Water Supply	22,00,000.00		
g.	Conservancy	5,50,000.00		
h.	Medical Estt.	11,50,000.00		
i.	Public Conservancy	38,35,000.00		
2.	S J S R Y	19,00,000.00		
3.	Public Work	1,94,14,000.00		
4.	Public Instruction	50,10,000.00		
5.	Others			
6.	Extra Ordinary Debt.	13,00,000.00		
7.	Miscellaneous	5,68,70,000.00		
8.	T.F.C	17,00,000.00		
9.	Basic Service to Urban Poors.	9,30,00,000.00		
10.	B.R.G.F	4,10,00,000.00		
11.	Road Development Grant	90,00,000.00		
12.	Performance based	70,00,000.00		
	Incentive Grants.			
13.	13 th F.C.A	80,00,000.00		
14.	Development of Park	18,00,000.00		
15.	Devolution of Funds.	1,00,00,000.00		
16.	Road & Bridges / Maintenance of NRB	80,00,000.00		
17.	Special Grant.	1,35,00,000.00		
18.	UIDSSMT.	1,48,31,000.00		
19.	Motor Vehicle Tax Grant.	60,00,000.00		
	TOTAL :	36,90,00,000.00	17,80,02,772.00	

Receipt			Expenditure		
As per Budget.	Actual	%age of Variation	As per Budget	Actual	%age of Variation
37,10,86,000.00	21,65,60,057.83	41.64	36,90,00,000.00	17,80,02,772.00	51.76

Taking into account the percentage of variation between budget figure and actual figure in both receipt and expenditure the budget is treated as non realistic . Efforts should be taken to prepare realistic budget as far as practicable. The utilization of grants should be as per budget estimation. All expenditures are to be incurred as per budget to avoid wasteful expenditure. Realistic budget helps in increase in income as well as helps in observing economy in expenditure.

Assets & Liabilities :-

The position of liquid assets and liabilities of Jharsuguda Municipality for the year 2014-15 is furnished below :-

Liabilities	Value	Assets	Value
Unspent Grant	327568049.00	Closing balance as per cash book	551284470.70
Deposit Refundable	2943980.00	Investment	109895.00
Pay and Allowance of Staff	1433295.00	Advance recoverable	8150061.00
Water Supply Charges	1836000.00	Amount Surcharged	1725132.00
Telephone Bills	10115.00	Loan recoverable	0.00
C.P.F Deposits	142975.00	Outstanding Taxes :-	25814186.44
		10% non-recoverable	

Energy Charges	28805857.00		
LIC premium of Staff	95039.00		
Sanitation charges	1403000.00		
Loan interest repayment	6359700.00		
Total :	370598010.00		587083745.14
Excess Asset Over Liabilities	216485735.14		
Grant Total :	587083745.14		

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

Jharsuguda Municipality. Jharsuguda - 2014-2015

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	P/L Account	JR-10	31-03-2015	15571580.45	31-03-2015	15571580.45	0.00	P/L Account Accountant Cash Book
2	Punjab National Bank, JSG	13989	31-03-2015	1166069.55	31-03-2015	1166069.55	0.00	Accountant Cash Book Own Fund
3	Union Bank of India, JSG	9510	31-03-2015	1182365.00	31-03-2015	1182365.00	0.00	MP LAD Accountant Cash Book
4	Union Bank of India, JSG	9511	31-03-2015	6876.00	31-03-2015	6876.00	0.00	IDSMT Accountant Cash Book
5	Union Bank of India, JSG	9512	31-03-2015	88572.13	31-03-2015	11850.13	76722.00	Own Fund Accountant Cash Book
6	Union Bank of India, JSG	7004	31-03-2015	48404457.00	31-03-2015	48404457.00	0.00	BRGF Accountant Cash Book
7	U.Co. Bank, JSG	3978	31-03-2015	4816312.24	31-03-2015	4816312.24	0.00	Incentive Grant Accountant Cash Book
8	U.Co.Bank, JSG	8645	31-03-2015	122406569.00	31-03-2015	121848940.00	557629.00	IHSDP Grant. Accountant Cash Book
9	U.Co. Bank, JSG	1001	31-03-2015	41464.00	31-03-2015	41464.00	0.00	P.D. Vedanta Accountant Cash Book
10	O.B.C.Bank, JSG	0778	31-03-2015	5279927.00	31-03-2015	5279927.00	0.00	MLA LAD Accountant Cash Book
11	O.B.C.Bank, JSG	0785	31-03-2015	10229859.15	31-03-2015	10229859.15	0.00	WODC Accountant Cash Book
12	O.B.C.Bank, JSG	1713	31-03-2015	3389684.00	31-03-2015	3389684.00	0.00	13th FCA Accountant Cash Book
13	O.B.C.Bank, JSG	4608	31-03-2015	4745789.00	31-03-2015	4745789.00	0.00	R.D Accountant Cash Book
14	Syndicate Bank, JSG	0193	31-03-2015	836642.24	31-03-2015	836642.24	0.00	MVT grant Accountant Cash Book
15	Syndicate Bank, JSG	0209	31-03-2015	2253167.53	31-03-2015	2253167.53	0.00	WODC Accountant Cash Book
16	Syndicate Bank, JSG	9147	31-03-2015	5614.22	31-03-2015	4054.22	1560.00	Own Fund Accountant Cash Book
17	U.G.B.Bank, JSG	0916	31-03-2015	3247.08	31-03-2015	2760.08	487.00	Own Fund Accountant Cash Book
18	Bank of India, JSG	0015	31-03-2015	1435730.00	31-03-2015	1435730.00	0.00	WODC Accountant Cash Book
19	Bank of India, JSG	6204	31-03-2015	2331863.00	31-03-2015	2331863.00	0.00	Road & Bridge grant Accountant Cash Book
20	Bank of India, JSG	6205	31-03-2015	309430.00	31-03-2015	309430.00	0.00	MVT, Incentive, Accountant Cash Book
21	S.B.I.(Pension),LFS, JSG	9281	31-03-2015	4844.00	31-03-2015	4844.00	0.00	Pension (LFS), Accountant Cash

								Book
22	S.B.I(Non LFS) JSG	9600	31-03-2015	46630.00	31-03-2015	28337.00	18293.00	Pension Fund (non-LFS) Accountant Cash Book
23	ICICI Bank, JSG	1077	31-03-2015	8933103.00	31-03-2015	8433103.00	500000.00	Octroi Compensation Accountant Cash Book
24	ICICI Bank, JSG	1093	31-03-2015	2484662.00	31-03-2015	2481080.00	3582.00	MLA LAD Accountant Cash Book
25	ICICI Bank, JSG	1197	31-03-2015	4947233.00	31-03-2015	4947233.00	0.00	Incentive Grant Accountant Cash Book
26	Bank of Baroda, JSG	0428	31-03-2015	72738.50	31-03-2015	30449.50	42289.00	EMD/Tender paper (Old) Accountant Cash Book
27	Canara Bank, JSG	2742	31-03-2015	132240.75	31-03-2015	9683.75	122557.00	Own Fund. Accountant Cash Book
28	Canara Bank, JSG	2840	31-03-2015	26285833.00	31-03-2015	26285833.00	0.00	13th FCA Accountant Cash Book
29	Canara Bank, JSG	3116	31-03-2015	1212241.00	31-03-2015	1212241.00	0.00	R.D. Accountant Cash Book
30	IDBI, JSG	8334	31-03-2015	3073312.00	31-03-2015	2849018.00	224294.00	Misc. Accountant Cash Book
31	IDBI, JSG	9669	31-03-2015	2176100.00	31-03-2015	2176100.00	0.00	WODC, Accountant Cash Book
32	Bank of Maharastra, JSG	3973	31-03-2015	357742.00	31-03-2015	357742.00	0.00	Spl.grant (C.C Road) Accountant Cash Book
33	Axis Bank, JSG	4979	31-03-2015	5819651.00	31-03-2015	5819651.00	0.00	Devolution Fund Accountant Cash Book
34	Axis Bank, JSG	8319	31-03-2015	81516557.00	31-03-2015	81516557.00	0.00	UIDSSMT Fund Accountant Cash Book
35	Axis Bank, JSG	6707	31-03-2015	1423551.00	31-03-2015	1423551.00	0.00	R.D grant Accountant Cash Book
36	Axis Bank, JSG	9717	31-03-2015	17256901.95	31-03-2015	17251901.95	5000.00	Own Fund, Accountant Cash Book
37	Axis Bank, JSG	6700	31-03-2015	4470616.00	31-03-2015	4390649.00	79967.00	EMD / T.P, Accountant Cash Book
38	Axis Bank, JSG	1926	31-03-2015	6299181.00	31-03-2015	6299181.00	0.00	P.D Fund (MCL) Accountant Cash Book
39	Axis Bank, JSG	0487	31-03-2015	1759956.00	31-03-2015	1759956.00	0.00	Incentive grant. Accountant Cash Book
40	Axis Bank, JSG	0015	31-03-2015	7668627.00	31-03-2015	7668627.00	0.00	WODC Fund, Accountant Cash Book
41	Axis Bank, JSG	9838	31-03-2015	7732506.00	31-03-2015	7732506.00	0.00	C. C. Road, Accountant Cash Book
42	Axis Bank, JSG	3619	31-03-2015	1198647.00	31-03-2015	1198647.00	0.00	Salary of Account/Misc Accountant Cash Book
43	Axis Bank, JSG	1990.00	31-03-2015	691290.00	31-03-2015	691290.00	0.00	Octroi Compensation, Accountant Cash Book
44	Axis Bank, JSG	8945	31-03-2015	7510400.00	31-03-2015	7510400.00	0.00	Devolution Fund. Accountant Cash

								Book
45	HDFC, JSG	8103	31-03-2015	465978.50	31-03-2015	395488.50	70490.00	Own Fund. Accountant Cash Book
46	HDFC Bank, JSG	1373	31-03-2015	10978509.00	31-03-2015	10978509.00	0.00	Devolution, Incentive, MVT, E-Tax, Accountant Cash Book
47	HDFC Bank, JSG	9302	31-03-2015	88146337.00	31-03-2015	88146337.00	0.00	UIDSSMT, Accountant Cash Book
48	HDFC Bank, JSG	7952	31-03-2015	1791161.00	31-03-2015	1791161.00	0.00	Rest Shed, Accountant Cash Book
49	O.B.C Bank, JSG	01294	31-03-2015	1505276.00	31-03-2015	844847.00	660429.00	NSAP, NSAP Cash Book.
50	Axis Bank, JSG	04191	31-03-2015	71459.00	31-03-2015	68671.00	2788.00	NSAP NSAP Cash Book
51	HDFC Bank, JSG	7166	31-03-2015	6987115.00	31-03-2015	6849745.00	137370.00	NSAP NSAP Cash Book.
52	S.B.I., JSG	08771	31-03-2015	1594413.00	31-03-2015	1565328.00	29085.00	NSAP, NSAP Cash Book
53	Axis Bank, JSG	81122	31-03-2015	21099100.00	31-03-2015	21213066.00	-113966.00	NSAP, NSAP Cash Book
54	S.B.I., JSG	80665	31-03-2015	3295658.48	31-03-2015	3295658.48	0.00	SJSRY, SJSRY Cash Book.
55	U.Co.Bank, JSG.	5306	31-03-2015	423196.63	31-03-2015	135466.63	287730.00	SJSRY, SJSRY Cash Book.
56	United Bank of India, JSG	14031000796	31-03-2015	1504.70	31-03-2015	1504.70	0.00	MDM Cash Book
57	Utkal Grameen Bank, JSG	12085063779	31-03-2015	34927.13	31-03-2015	34927.13	0.00	MDM Cash Book
58	Syndicate Bank, JSG	804622000499 7	31-03-2015	2704.48	31-03-2015	2704.48	0.00	RTI Cash Book
59	Bank of Maharastra, JSG	60146166214	31-03-2015	1530.00	31-03-2015	1530.00	0.00	Harischandra Sahayata Cash Book.
60	Syndicate Bank, JSG	804622000184 70	31-03-2015	11091.99	31-03-2015	11091.99	0.00	Adhara Cash Book.
61	Syndicate Bank, JSG	804622000082 75	31-03-2015	973.00	31-03-2015	973.00	0.00	Election Cash Book.
	GRAND TOTAL			553990716.70		551284410.70	2706306.00	

Reconciliation

Reconciliation :-

During the period covered under audit i.e. 2014-15 it was noticed that a total sum of Rs.27,06,306.00 was found discrepancy in between Cash Book and Pass Book closing balance as on 31.03.2015. Out of the above discrepancy amount, a sum of Rs.22,22,643.00 in connection to 17 nos. of Bank Pass Books has been reconciled leaving a balance of Rs.4,43,663.00 non reconciled relating to following bank accounts. Tha local authority is suggested to take effective steps to reconcile the same under compliance reported to audit.

Name of the Bank.	Account No.	Bank balance as per Pass Book	Bank balance as per Cash Book	Difference
U.Co. Bank, Jsg.	8645	122406569.00	121848940.00	557629.00
Axis Bank, Jsg.	81122	21099100.00	21213066.00	-113966.00
			Total :	443663.00

Reconciliation in between Cash Book and Pass Book figure :-

1. HDFC BANK, JSG A/c. No.8103

Bank balance as per Pass Book	Rs.4,65,978.50
Bank balance as per Cash Book	Rs.3,95,488.50
Difference :	Rs. 70,490.00

Reason of Difference :-

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
000248/18.10.2014	5000.00
000356/16.03.2015	10000.00
000362/23.03.2015	15000.00
000364/25.03.2015	10000.00
000367/27.03.2015	4990.00
000369/27.03.2014	6000.00
000370/28.03.2015	5000.00
000372/27.03.2015	4500.00
000374/27.03.2015	10000.00
TOTAL	70490.00

2. Union Bank of India, A/c. No.9512

Bank balance as per Pass Book	Rs.88,572.13
Bank balance as per Cash Book	Rs.11,850.13
Difference :	Rs. 76,722.00
<u>Reason of Difference :-</u>	

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
293566/11.04.2007	2500.00
068396/21.10.2007	2876.00
068954/29.10.2007	700.00
054303/29.08.2008	20000.00
054350/31.10.2008	4676.00
054389/12.12.2008	10000.00
284448/03.03.2009	20000.00
287980/09.09.2009	4970.00
305421/31.03.2010	1000.00
305422/31.03.2010	5000.00
305450/19.03.2013	5000.00
TOTAL :	76722.00

3. Syndicate Bank, A/c.No.9147 :

Bank balance as per Pass Book	Rs.5,614.22
Bank balance as per Cash Book	Rs.4,054.22
Difference :	Rs. 1,560.00

Reason of Difference :-

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
403222/20.10.2012	1560.00
TOTAL :	1560.00

4. U.G.B., JSG, A/C. No.0916 :

Bank balance as per Pass Book	Rs.3,247.08
Bank balance as per Cash Book	Rs.2,760.08
Difference :	Rs. 487.00
<u>Reason of Difference :-</u>	

Cheque issued but not encashed	2500.00
Till 31.03.2015.	
Ch.No.281378/95-96	
Less amount shown in Bank by	(-)2013.00

Calculation mistake on 14.7.97	
TOTAL :	487.00

5. S.B.I. Jsg. A/c. No.9600 :

Bank balance as per Pass Book	Rs.46,630.00
Bank balance as per Cash Book	Rs.28,337.00
Difference :	Rs.18,293.00
<u>Reason of Difference :-</u>	

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
137718/04.05.2013	1500.00
511812/29.11.2010	5340.00
635626/21.11.2011	250.00
137629/04.02.2013	3750.00
137643/04.02.2013	4450.00
137779/09.03.2015	3003.00
TOTAL :	18293.00

. ICICI Bank. Jsg. A/c. No.1077 :

Bank balance as per Pass Book	Rs.89,33,103.00
Bank balance as per Cash Book	Rs.84,33,103.00
Difference :	Rs. 5,00,000.00
<u>Reason of Difference :-</u>	

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
143317/30.03.2015	500000.00
TOTAL :	500000.00

7. Bank of Baroda. Jsg. A/c. No.0428 :

Bank balance as per Pass Book	Rs.72,738.50
Bank balance as per Cash Book	Rs.30,449.50
Difference :	Rs.42,289.00
<u>Reason of Difference :-</u>	

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
509001/12.01.2011	800.00
509002/12.01.2011	300.00
509040/12.01.2011	6534.00
509050/29.11.2011	7000.00
509058/30.03.2011	6336.00
509061/04.04.2011	3000.00
509062/04.04.2011	3000.00
509063/04.04.2011	3000.00
509064/04.04.2011	2957.00
509072/16.09.2011	1200.00
509090/29.12.2011	2682.00
509094/12.09.2012	4500.00
516701/30.03.2013	980.00
TOTAL :	42289.00

8. Axis Bank. JSG. A/c No.6700 :

Bank balance as per Pass Book	Rs.44,70,616.00
Bank balance as per Cash Book	Rs.43,90,649.00

Difference :	Rs. 79,967.00
--------------	---------------

Reason of Difference :-

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
169418/03.08.2013	4752.00
169419/03.08.2013	5000.00
185813/15.11.2013	3900.00
185979/31.03.2015	4065.00
185975/27.03.2015	6000.00
185980/31.03.2015	20000.00
185981/31.03.2015	10000.00
185977/31.03.2015	17500.00
185978/31.03.2015	8750.00
TOTAL :	79967.00

9. Axis Bank, Jsg. A/c. No.9717 :

Bank balance as per Pass Book	Rs.1,72,56,901.95
Bank balance as per Cash Book	Rs.1,72,51,901.95
Difference :	Rs. 5,000.00

Reason of Difference :-

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
171859/31.05.2013	5000.00
TOTAL :	5000.00

10. IDBI Bank, Jsg. A/C.No.8334 :

Bank balance as per Pass Book	Rs.30,73,312.00
Bank balance as per Cash Book	Rs.28,49,018.00
Difference :	Rs. 2,24,294.00

Reason of Difference :-

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
22981/30.03.2015	33775.00
22982/30.03.2015	11880.00
22983/30.03.2015	6317.00
22984/30.03.2015	9275.00
22985/30.03.2015	16837.00
22986/30.03.2015	35095.00
22987/30.03.2015	16307.00
22988/30.03.2015	16456.00
22989/30.03.2015	1798.00
22990/30.03.2015	8022.00
22991/30.03.2015	13901.00
22992/30.03.2015	1858.00
22993/30.03.2015	52773.00
TOTAL :	224294.00

11. Canara Bank, Jsg. A/c. No.2742 :

Bank balance as per Pass Book	Rs.1,32,240.75
Bank balance as per Cash Book	Rs. 9,683.75
Difference :	Rs.1,22,557.00

Reason of Difference :-

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
932188/28.07.2010	94540.00
932579/12.10.2010	5000.00
932587/12.10.2010	3000.00
932818/25.11.2010	1000.00
932819/25.11.2010	1000.00
932821/25.11.2010	2000.00
933694/04.04.2011	1000.00
972088/24.12.2013	5000.00
936797/06.08.2012	5000.00
937364/22.12.2012	1017.00
272067/05.08.2013	2000.00
272078/05.08.2013	2000.00
TOTAL :	122557.00

12.ICICI Bank, JSG, A/c. No.1093 :

Bank balance as per Pass Book	Rs.24,84,662.00
Bank balance as per Cash Book	Rs.24,81,080.00
Difference :	Rs. 3,582.00
Reason of Difference :-	

Cheque issued but not encashed

till 31.03.2015.

Cheque no./Date	Amount
137636/30.03.2015	3582.00
TOTAL :	3582.00

13.HDFC Bank, A/c. No.50100040007166 :

Bank balance as per Pass Book	Rs.69,87,115.00
Bank balance as per Cash Book	Rs.68,49,745.00
Difference :	Rs. 1,37,370.00
Reason of Difference :-	

Interest accrued on 01.10.2014	137370.00
have not been accounted for	
in the Cash Book	
TOTAL :	137370.00

14.Axis Bank, Jsg, A/c.No.913010014004191 :

Bank balance as per Pass Book	Rs.71,459.00
Bank balance as per Cash Book	Rs.68,671.00
Difference :	Rs. 2,788.00
Reason of Difference :-	

Interest accrued in Pass Book but not

taken into Cash Book till 31.03.2015

Date	Amount
30.06.2014	685.00
30.09.2014	699.00
31.12.2014	706.00
31.03.2015	698.00
TOTAL :	2788.00

15.S.B.I., Jsg, A/c. No.32715608771 :

Bank balance as per Pass Book	Rs.15,94,413.00
-------------------------------	-----------------

Bank balance as per Cash Book	Rs.15,65,328.00
Difference :	Rs. 29,085.00

Reason of Difference :-

Interest accrued on 25.12.14 in Pass Book but not taken into Cash Book till 31.03.2015	29085.00
TOTAL :	29085.00

16.O.B.C., Jsg. A/c. No.1148201100294 :

Bank balance as per Pass Book	Rs.15,05,276.00
Bank balance as per Cash Book	Rs. 8,44,847.00
Difference :	Rs. 6,60,429.00

Reason of Difference :-

Interest accrued on 05.01.2015 has Not been accounted for in the Cash Book .	117910.00
Against the actual expenditure of Rs.2600.00 towards payment of pension to HIV in shape cheque it was shown Rs.26000.00 on 07.06.2014	23400.00
Against the actual expenditure of Rs.7100.00 towards payment of Pension to HIV in shape of cheque it was shown Rs.17100.00 on 24.06.2014.	10000.00
Less Cash deposit shown in Cash Book on 12.03.2015. Actual deposit 23.2.15 Rs.230300.00 12.3.15 Rs.100100.00 Total : Rs.330400.00 Deposit shown in (-) Rs.330300.00 Cash Book ----- Less Rs. 100.00	100.00
Un-classified difference as per last audit report.	509019.00
TOTAL :	660429.00

17 . U.Co.Bank, JSG. A/c. No.5306 :

Bank balance as per Pass Book	Rs.4,23,196.63
Bank balance as per Cash Book	Rs. 1,35,466.63
Difference :	Rs. 2,87,730.00

Reason of Difference :-

Un-classified amount issued	98980.00
Issued ch.no.087118/9.4.13	50000.00

But not encashed in bank till	
31.03.2015	
Issued ch.no.971193/25.11.2014	19000.00
But encashed after 31.03.2015	
Issued ch.no.971194/25.11.2014	19000.00
But encashed after 31.03.2015	
Interest accrued in Pass Book	25750.00
on 08.01.2015 but not taken into	
Cash book till 31.03.2015	
Cheque no.519313/10.12.2014	75000.00
expenditure shown in cash book	
cheque already been cancelled	
but not taken into Cash Book	
till 31.03.2015	
TOTAL :	287730.00

Para :5.1

Maintenance of *Flexi Account* instead of Savings bank a/c for parking funds of centrally sponsored schemes :- (Ref. Lr.No.35425/F., dt.12.10.2012) [O.S.P.-19]

As per Letter No.35425/F., dtd.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the central share and State share or only central share of the centrally sponsored plan/schemes in Bank A/cs to keep them in *Flexi accounts* 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.

It was asked through objection memo to state whether the aforesaid instruction has been adhered to or not. It was also asked to submit the details of savings accounts which have been converted to *flexi account* (if any).

In response to audit objection the local authority replied :- *No flexi account has been opened.*

Due to non conversion of Savings accounts to *flexi accounts* as per instruction laid down in the aforesaid letter, the motive of the Govt. behind such instruction is being defeated and the local authority loses higher interests. Hence the local authority is hereby suggested to take effective steps for early conversion of S.B Accounts of Centrally sponsored schemes into *flexi accounts* under compliance reported to audit.

Para : 5.2

Parking of Municipal Fund in *ineligible Banks* :-

As per Letter No.23301/F., dt.11.07.2013, 17 nos. of Public Sector Banks, 4 nos. of Private Sector Banks, two nos. of Regional Rural Banks and Odisha State Co-operative Banks are eligible to handle the business of the Govt and the deposits of state public sector under takings and state level autonomous societies.

It would be seen that there is a bank account of this ULB in Bank of Maharashtra which is not included in the list of eligible banks.

In response to audit objection, the local authority replied that:- *Noted for action.* Hence it is hereby suggested to close the S.B A/c under operation in Bank of Maharashtra and the available balance needs to be withdrawn and deposited in any of the eligible Banks at an early date under compliance to audit.

However the local authority is suggested to do needful at an early date under compliance reported to audit.

Para : 5.3

Transaction not made through P/L Account :-

As per Rule – 85(1) of the O.M Rules 1953 all money receipt on the accounts of Municipality should be remitted to the Treasury immediately. But on scrutiny of the cash Book of this Municipality it was noticed that all money except the grants received from H & UD Department in shape of GIA are being parked in Banks other than Treasury.

The local authority was asked to reply about such irregularity.

In response to audit objection the local authority replied that:- *Noted for future guidance.*

In this context it is hereby suggested to follow the rules prescribed in O.M Rules 1953 towards financial transaction meticulously.

PARA: 6 **STOCK POSITION**

Jharsuguda Municipality. Jharsuguda - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Steel Almirah	28	4	0	32.00	32	
2	Air Conditioner	4	1	0	5.00	5	
3	Chair VIP	3	0	0	3.00	3	
4	Executive Table	3	0	0	3.00	3	
5	Iron Chest	1	0	0	1.00	1	
6	Iron Cooler	8	0	0	8.00	8	
7	Cess Pool Machine	2	0	1	1.00	1	
8	Electric Hy. Lader	1	0	0	1.00	1	
9	Dumper Plaler Big	1	0	0	1.00	1	
10	Mini Dumper Placer	2	0	0	2.00	2	
11	Auto Tipper	4	2	0	6.00	6	
12	TATA 407	2	0	0	2.00	2	
13	Tractor	6	2	0	8.00	8	
14	Water Tanker	10	2	3	9.00	9	
15	Tractor Trolly	2	2	0	4.00	4	
16	Bub Cut Machine	1	0	0	1.00	1	
17	Foggine Machine Big	5	0	0	5.00	5	
18	Goggine Machine Small	8	0	0	8.00	8	
19	Grass Cutter machine	3	0	2	1.00	1	
20	Petrol Auto	1	0	0	1.00	1	
21	Computer	12	0	0	12.00	12	
22	Printer	9	0	0	9.00	9	
23	Xerox Machine	2	0	1	1.00	1	
24	Honda Water Pump	1	0	0	1.00	1	
25	Office Generator	1	0	0	1.00	1	
26	Office Vehicle Innova	0	1	0	1.00	1	

Comments

Stock & Stores :-

As per Rule 106 of O.G.F.R. an inventory of the Dead Stock should be maintained in form VI which should be checked by the competent authority once a year and certificate of the result of check recorded therein. As per Rule 106 (IV) of O.G.F.R articles of Dead Stock should be verified at least once a year at the result of verification recorded on the inventory. But no such inventory has been maintained as per aforesaid rule.

Maintenance of said register may be ensured henceforth. The stock position of costly items such as vehicle, A.C , Computer etc. has been furnished as per the information received from the local authority on issue of P.O.M.

As per Rule 111 of O.G.F.R a physical verification of all stores should be made at least once in every year by the head of the Officer concerned or such others as may be specially authorized by him. But no such physical verification of stock and stores has been conducted by the head of the Office or any other authorized Officer.

Physical verification of stock and stores as per rule 111 of O.G.F.R may be ensured henceforth.

PARA: 7 INVESTMENT

Jharsuguda Municipality. Jharsuguda - 2014-2015

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2014	109895.00	0.00	109895.00	0.00	31-03-2015	109895.00	31-03-2015	109895.00	0.00	As per previous audit report.
	GRAND TOTAL	109895.00	0.00	109895.00	0.00		109895.00		109895.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF CB ON INVESTMENT & COMMENTS :

As per rule 148 of O.M Rules 1953 investment register should have been maintained in the Municipality. But no such register has been maintained in this Municipality. Due to non maintenance of such an important register, the present status of the investment could not be ascertained. However basing upon the last audit report , the position of investment for the year 2014-15 is hereby furnished .

The details position of investments as on dt. 31.03.2015 is given below as per last audit report.

Sl.No.	Particulars	Date of Investment	Amount	Date of maturity
1.	5.5% Govt. Loan Bond No.CA-033663 to 033692 of 1977 total 30 nos. @ Rs.100/- each	23.05.1965	3000.00	23.08.1977
2.	5.5% Govt Loan Bond No.GA-0025192 to 002523 5 nos. @ 100/- each	01.06.1969	500.00	01.09.1981
3.	4% Govt. Loan Bond CA-001178	19.08.1959	1000.00	19.08.1971
4.	5.5% Govt. Loan no.OA-033565 to 033568	23.08.1965	2000.00	23.08.1971
5.	5.5% Govt. Loan no.OA-033565 to 033568	01.06.1969	500.00	01.08.1981
6.	5.5% Govt. Loan No.OA-033565 to 033568	23.08.1965	2000.00	23.08.1971
7.	12 years N.P Certificate	15.07.1958	500.00	15.07.1970
		27.02.1959	200.00	27.02.1971
		31.03.1958	100.00	31.03.1970.
		15.07.1958	50.00	15.07.1970
		15.07.1958	40.00	15.07.1970
		15.07.1958	5.00	15.07.1970
8.	Dist. Co-operative market Society.	03.05.1984	100000.00	--
	TOTAL :		109895.00	

In spite of repeated audit objection raised in this regard in the last and previous Audit Reports, no action seems to have been taken by the local Authority for encashment of matured Investments kept either in shape of Govt. Loan bond or NSC. No dividends or share certificates have been received from the Co-Operative market Society, Jharsuguda. Once again, attention of the council as well as the E.O is invited to look into the matter and take appropriate measures for encashment of year old matured Loan Bonds etc.

Non – maintenance of Investment register :-

In spite of issue of objection memo, the Local Authority failed to produce the investment register as required under rule 148(1) of OM Rules, 1953. However, the same may be maintained and produced to next audit for verification.

Encashment of Investments (Mature) :-

During the period covered under Audit, it was noticed that year old mature Investment, Certificate to the tune of Rs.109895.00 are pending for encashment. Steps may be taken for encashment of the same and compliance to be reported .

PARA: 8 **ADVANCE**

Jharsuguda Municipality. Jharsuguda - 2014-2015

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2014	Accountant Cash Book	6550092.00	2379000.00	8929092.00	2208400.00	31-03-2015	6720692.00	31-03-2015	6720692.00	0.00	
2	01-04-2014	SJSRY Cash Book	1357900.00	71469.00	1429369.00	0.00	31-03-2015	1429369.00	31-03-2015	1429369.00	0.00	
	GRAND TOTAL		7907992.00	2450469.00	10358461.00	2208400.00		8150061.00		8150061.00	0.00	

Comments :

Non -Maintenance of Register of outstanding advance :-

As required under Rule 140 of O.M. Rules 1953 a register of outstanding advance need be maintained. But in this Municipality no such register has been maintained. However basing upon the last audit report and the records made available to audit the following information regarding advances are furnished.

Year wise break up of outstanding advance :-

Sl. No.	Particulars	Prior to 2010-11	2010-11	2011-12	2012-13	2013-14	2014-15	TOTAL
1.	Accountant Cash Book.	3369742.00	716500.00	1073350.00	237500.00	499000.00	824600	6720692.00
2.	SJSRY Cash Book	0.00	0.00	0.00	500000.00	857900.00	71469.00	1429369.00
	TOTAL	3369742.00	716500.00	1073350.00	737500.00	1356900.00	896069.00	8150061.00

Advance outstanding relating to the year 2012-13

A. ACCOUNTANT CASH BOOK :-

Vr.No./Date	Name of the employee & Designation	Advance Paid.	Purpose	Sanctioning Authority.
564/29.09.2012	Sri Suresh Chandra Mohanty, I/c Vehicle	16000.00	Not mentioned in last A.R.	M.Srinivas, E.O.
869/28.12.2012	-do-	15000.00	-do-	-do-
1165/19.09.2013	-do-	15000.00	-do-	-do-
1166/19.03.2013	-do-	15000.00	-do-	-do-
154/30.05.2012	Smt. Kahni Sahoo.	4500.00	-do-	Sri U.S Pattanaik, E.O
159/01.06.2012	Smt. Pramila Loha, Peon	9000.00	-do-	-do-
292/27.09.2012	Sri Nabin Chandra Rout, Peon.	8000.00	-do-	-do-
527/17.09.2012	Sri Dayasagar Bahidar Ex-Peon.	5000.00	-do-	-do-
593/06.10.2012	Md. Basir, Peon.	20000.00	-do-	-do-
615/19.10.2012	Sri Antaryami Behera,	10000.00	-do-	-do-
624/19.10.2012	Smt. Arati Mishra,	10000.00	-do-	-do-
	W/o Sri M.K.Misha			
871/21.12.2012	-do-	5000.00	-do-	-do-
728/14.11.2012	Sri Subha Singh Behera, Retd.Jamadar	10000.00	-do-	-do-
821/15.12.2012	Sri Bhagaban Bhainsa	10000.00	-do-	-do-
	Retd. Peon.			

916/15.01.2013	-do-	20000.00	-do-	-do-
907/04.01.2013	Ghanashyam Tripathy	15000.00	-do-	-do-
	J.E			
867/28.12.2012	Sri S.K.Pradhan, Acct.	14000.00	-do-	-do-
868/28.12.2012	Adiya Kumar Patra..	18000.00	-do-	-do-
	Cashier.			
932/24.01.2013	Sri Babaji Charan Sia,	3000.00	-do-	-do-
	Jr. Asst,			
1179/22.03.2013	Sri Jayadev Meher,	15000.00	-do-	-do-
	Peon.			
TOTAL :		237500.00		
B. SJSRY Cash Book :-				
38/31.12.2012	Ghanashyam Tripathy,	500000.00	Works	M.Srinival, E.O.
	J.E			
	TOTAL :	500000.00		
	GRAND TOTAL :	737500.00		
Advance Outstanding relating to the year 2013-14 :				
A. ACCOUNTANT CASH BOOK :				
26/10.04.2013	Sri Babaji Charan Sia,	30000.00	Purchase of	M.Srinivas, E.O.
	Jr. Asst.		Jalachhatra	
			Materials.	
121/07.05.2013	Kailash Chandra Majhi	11000.00	Medical Purpose	-do-
	Peon.			
234/10.06.2013	Smt. Mamata Pandey	11000.00	-do-	-do-
	Jr. Asst.			
452/06.08.2013	Ghanashyam Tripathy	20000.00	Annual maintenance of Kabarsthan	-do-
	JE			
496/07.08.2013	-do-	50000.00	Renovation of Well	-do-
502/08.08.2013	Deepak Ku. Naik,	2000.00	Observation of 15 th August.	-do-
	Asst. Tr. I/c MDM Programme			
510/06.08.2013	Ghanashyam Tripathy	15000.00	Repair of Plat form.	-do-
	JE			
511/16.08.2013	-do-	10000.00	Constn. Of Big Tree Guard.	-do-
512/16.08.2013	-do-	5000.00	-do-	-do-
513/16.08.2013	-do-	20000.00	Repar of Kabarsthan	-do-
607/16.09.2013	-do-	50000.00	Constn. Of Feeding Drinking of Animal	-do-
671/09.10.2013	-do-	30000.00	Compl. Of cremation guard	-do-
751/29.10.2013	Kashi Prasad Jadab.	3000.00	Medical Treatment	-do-
	Peon.			
1029/29.01.2014	Babaji Charan Sia, Jr.Asst.	5000.00	Observation of 26 th January.	-do-
871/29.11.2013	Janmajaya Kandi, Peon	6000.00	Medical Treatment	-do-
1050/30.01.2014	Deepak Ku. Naik, Asst. Tr.	80000.00	Election Expenditure	-do-
1094/22.02.2014	-do-	20000.00	-do-	-do-
1111/26.02.2014	Ghanashyam Tripathy	45000.00	Moorum Spreading	-do-
	JE			
1131/26.02.2014	-do-	35000.00	-do-	-do-
1132/26.02.2014	-do-	12000.00	-do-	-do-
1188/11.03.2014	Deepak Ku. Naik, Asst.Tr.	10000.00	Meet the expr. of photo Bio- matric.	-do-
1220/15.03.2014	Smt. Laxmi Bihar, Sweepress	9000.00	Marriage of Doughter.	-do-
1234/26.03.2014	Deepak Ku. Naik, Asst.Tr.	10000.00	Photo Bio- Matric.	-do-
1261/31.03.2013	-do-	10000.00	-do-	-do-
	TOTAL :	499000.00		

B. SJSRY CASH BOOK :

1/15.10.2013	Ghanashyam Tripathy JE	300000.00	Work Expenditure	-do-
-/26.02.2014	-do-	260900.00	-do-	-do-
-/08.03.2014	-do-	297000.00	-do-	-do-
	TOTAL :	857900.00		
	GRAND TOTAL :	1356900.00		

Advance outstanding relating to the year 2014-15 :

A. ACCOUNTANT CASH BOOK :

37/15.04.2014	Babaji Charan Sia, Jr.Asst.	30000.00	Towards Jalachhatra.	-do-
41/15.04.2014	Parameswar Patel, LM	30000.00	Marriage of daughter.	-do-
54/28.04.2014	Kamal Das, LM	30000.00	Marriage of Sister.	-do-
55/28.04.2014	Ganesh Upadhaya, Peon	5000.00	Medical Treatment of self	-do-
91/07.05.2014	Suresh Ku. Pradhan, Accountant.	30600.00	Marriage of daughter.	-do-(50000.00 – 19400.00)
129/13.05.2014	Suresh Chandra Mohanty, l/c Vehicle	11000.00	Motor Cycle Advance	-do- (20000.00 – 9000.00)
130/13.05.2014	Aditya Kumar Patra, Cashier.	11000.00	-do-	-do-(20000.00 – 9000.00)
131/13.05.2014	Prafulla Ku. Pradhan, Peon	30000.00	Marriage of brother.	M. Srinivas
156/27.05.2014	Hiradhar Pradhan, Peon.	20000.00	Medical purpose of his daughter.	-do-
157/27.05.2014	Bishnu Ku. Padhi, Jr.Asst.	11000.00	Motor Cycle Advance.	-do-(20000.00 – 9000.00)
263/24.06.2014	Ghanashyam Tripathy JE	25000.00	Renovation of Well near club at Tata Gali.	M. Srinivas
298/03.07.2014	Jayadev Meher, peon	20000.00	Medical treatment of his wise.	-do-
316/07.07.2014	Kailash Chandra Basan,	20000.00	Repair of house.	-do-
484/22.08.2014	Smt. Keta Ghasiani, Sweepress	7000.00	Medical purpose	-do-
679/30.09.2014	Advance paid to Ardra Consoltancy Service Pvt. Ltd., BBSR	300000.00	D.P.R.	-do-
769/18.10.2014	Ganesh Munda, Peon	30000.00	Towards marriage purpose of his daughter.	-do-
1042/06.12.2014	Jagannath Patel. TC	30000.00	Medical Purpose	-do-
1065/15.12.2014	Ramshi Ranjan Mohanty, J.A.	28000.00	-do-	-do-(30000.00 – 2000.00)
1129/22.12.2014	Payable to Mahavir Printing Works, Mugpada.	10000.00	Serial Numbering of Electric Pole.	M. Srinivas.
1130/22.12.2014	Laxman Sahoo, Peon	30000.00	Marriage purpose of his daughter.	-do-
1226/21.01.2015	Deepak Ku. Naik, Asst. Tr.	10000.00	Celebration of Republic Day	Sri Rama Chandra Pradhan
1244/27.01.2015	Smt. Aratirani Mishra,	1000.00	Pension dues	-do-
1281/11.02.2015	Deepak Ku. Naik, Asst.Tr.	30000.00	Towards Implematation of NFSA 2013	-do-
1333/19.02.2015	Smt. Pramila Luha, Peon.	15000.00	Marriage purpose of her daughter.	-do-
1370/07.03.2015	Pradeep Ku. Mishra, Peon.	30000.00	Marriage purpose of his daughter.	-do-
1808/18.03.2015	Upendra Naik, O.M	30000.00	Medical purpose of self.	-do-
	TOTAL	824600.00		

B. SJSRY CASH BOOK :-

-/10.05.2014	Ghanashyam Tripathy JE	71469.00	Repair of Latrine	M. Srinivas.
	TOTAL :	71469.00		
	GRAND TOTAL	896069.00		

Statement showing the details of advance adjusted during the year under audit which was paid during the year prior to 2014-15 :-

Sl. No.	Name & Disgination of the Advance holder.	Vr.No./Date of payment of advance.	Amount of advance paid.	Vr.No./Date of adjustment of advance	Amount of advance adjusted
1.	Suresh Chandra Mohanty, l/c.	1196/13.03.14	50000.00	32/07.04.14	50000.00

	Vehicle				
2.	Akrua Singhira, Jr.Asst.	487/07.09.12	20000.00	883/22.11.14	20000.00
3.	-do-	617/19.10.12	10000.00	883/22.11.14	10000.00
4.	-do-	981/02.02.13	10000.00	883/22.11.14	10000.00
5.	Ishan Chandra Mishra, Sr. Asst.	144/29.05.09	20000.00	884/22.11.14	20000.00
6.	Smt. Sikha Mukharjee,	351/04.08.05	12000.00	897/22.11.14	12000.00
7.	-do-	415/24.08.05	15000.00	897/22.11.14	15000.00
8.	-do-	413/29.05.09	50000.00	897/22.11.14	50000.00
9.	M. C. Roxi.	770/05.11.08	15000.00	918/22.11.14	15000.00
10.	-do-	959/28.12.13	25000.00	918/22.11.14	25000.00
11.	Karam Singh.	488/07.09.12	20000.00	923/22.11.14	20000.00
12.	Bishakha Seth	398/05.08.10	5000.00	925/22.11.14	5000.00
13.	-do-	967/01.02.13	20000.00	925/22.11.14	20000.00
14.	Durga Sagar Bohidar	527/17.09.12	5000.00	933/22.11.14	5000.00
15.	Smt. Fulmati Ganisani	417/27.10.11	5000.00	960/22.11.14	5000.00
16.	-do-	636/19.10.10	20000.00	960/22.11.14	20000.00
17.	Smt. Maya Sindriya	339/28.09.11	2000.00	962/22.11.14	2000.00
18.	Snehalata Ghasiani	180/03.06.08	10000.00	975/22.11.14	10000.00
19.	-do-	539/21.09.10	10000.00	975/22.11.14	10000.00
20.	-do-	1144/23.03.11	10000.00	975/22.11.14	10000.00
21.	Ashok Ku. Naik.	955/12.01.11	20000.00	998/25.11.14	20000.00
22.	Suresh Chandra Mohanty. l/c Vehicle	1102/22.02.14	60000.00	1099/19.12.14	60000.00
23.	-do-	704/10.10.13	50000.00	827/12.11.13	50000.00
					Not mentioned in previous report.
	TOTAL		464000.00		464000.00

Surcharge able outstanding advance for more than one year :-

As per Finance Department Order No.2221/F., dtd.08.03.2002 and Letter No.15179/DLFA., dtd.28.09.2013 outstanding advances for more than one year are treated as loss to the auditee institution for which both the sanctioning authority and to whom the advances were paid are equally responsible. Hence the outstanding advances for more than one year is recoverable. Upto the last audit report the outstanding advances upto 2012-13 have been surcharged.

On issue of objection memo in this context the local authority replied :- *Steps have been taken for recovery of advances.*

Hence in the present audit the outstanding advance relating to the year 2013-14 of Rs.13,56,900.00 as detailed above is suggested for recovery from the sanctioning authority and the employees to whom the advances were paid as per Letter No.15179/DLFA., dtd.28.09.2013.

Sl.No.	Name & Designation	Amount.
1.	Sri Babaji Charan Sia, Jr.Asst.	17500.00
2.	Smt. Dipika Behera, J.E.	15000.00
3.	Sri Kailash Chandra Majhi, Peon	15000.00
4.	Smt. Binodini Banchhor, Peon	15000.00
5.	Sri Dipak Kumar Pradhan, Peon	10000.00
6.	Smt. Mamata Pandey, Jr. Asst.	15000.00
7.	Muktar Ahamad, Driver.	2500.00
8.	Smt . Pramila Luha, Peon	10000.00
9.	Sri Suresh Chandra Sahu, Peon	5000.00
10.	Sri Kashi Prasad Jadav. Peon	7500.00
11.	Sri Janmajaya Kandi, Peon.	10000.00
12.	Smt. Laxmi Bibhar, Swepress	10000.00
13.	Sri Ghanashyam Tripathy, J.E.	574950.00
14.	Sri Deepak Kumar Naik, Asst. Tr.	66000.00
15.	M. Srinivas, Ex-Executive Officer.	773450.00
	TOTAL ;	1546900.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Babaji Charan Sia,	Jr. Asst.	At- Jharsuguda Municipality, Po-Dist	17500.00

			-Jharsuguda.	
2	Sri M. Srinivas,	Ex-Executive Officer,	At present E.O., Sundargarh Municipality,	678450.00
3	Smt Laxmi Bibhar,	Swepress	At- Jharsuguda Municipality, Po-Dist -Jharsuguda.	4500.00
4	Janmajaya Kandi,	Peon	At- Jharsuguda Municipality, Po-Dist -Jharsuguda.	3000.00
5	Kashi Prasad Jadav,	Peon	At- Jharsuguda Municipality, Po-Dist -Jharsuguda.	1500.00
6	Smt. Mamata Pandey,	Jr. Asst.	At- Jharsuguda Municipality, Po-Dist -Jharsuguda.	5500.00
7	Sri Ghanashyam Tripathy,	J.E.	At- Jharsuguda Municipality, Po-Dist -Jharsuguda.	574950.00
8	Sri Deepak Kumar Naik,	Asst. Teacher.	At- Jharsuguda Municipality, Po-Dist -Jharsuguda.	66000.00
9	Kailash Chandra Majhi,	Peon	Jharsuguda Municipality, At,Po,Dist - Jharsuguda.	5500.00

PARA: 9 GRANTS

Jharsuguda Municipality. Jharsuguda - 2014-2015

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2014	318952358.00	115920852.00	434873210.00	107305161.00	31-03-2015	327568049.00	
	GRAND TOTAL	318952358.00	115920852.00	434873210.00	107305161.00		327568049.00	

Comments :

Details of Grants Received and Utilized in respect of Jharsuguda Municipality for the year 2014-15

Sl. No	Head of Account	G.O.No./ Date	O.B. As on 1.4.2014	Grant Receipt During The year 2014-15	TOTAL	Grant utilized during the year 2014-15	Grants to be utilized as on 31.3.15	Remarks
01.	Octroi compen-sion grant		-13210761.00		-13210761.00			
		9296/HUD dt.2.5.14		8425000.00	8425000.00			
		14496/HUD dt.19.7.14		8426000.00	8426000.00			
		19504/HUD dt.25.9.14		8426000.00	8426000.00			
		2011/HUD dt.20.1.15		8426000.00	8426000.00			
		4349/HUD dt.10.2.15		6299000.00	6299000.00			
		TOTAL	-13210761.00	40002000.00	26791239.00	33703000.00	-6911761.00	
02.	Road maintainance (Incen)		4573000.00		4573000.00			
		TOTAL:	4573000.00	0.00	4573000.00	4462449.00	110551.00	
03.	Road Dev. Grant		2868682.00		2868682.00			
		136/HUD dt.1.1.15		726000.00	726000.00			
		139/HUD dt.1.1.15		542000.00	542000.00			
		142/HUD dt.1.1.15		2011000.00	2011000.00			
		TOTAL	2868682.00	3279000.00	6147682.00	6050882.00	96800.00	
04.	13 th FCA		29575672.00		29575672.00			
		7336/HUD dt.4.3.15		5103000.00	5103000.00			
		14910/HUD dt.25.7.14		5908000.00	5908000.00			
		6908/HUD dt.28.2.15		7009000.00	7009000.00			
		TOTAL	29575672.00	18020000.00	47595672.00	6232235.00	41363437.00	
05.	M.V.Tax		4949641.00		4949641.00			
		19595/HUD dt.26.9.14		1948000.00	1948000.00			
		3824/HUD dt.6.2.15		1948000.00	1948000.00			
		TOTAL	4949641.00	3896000.00	8845641.00	5879198.00	2966443.00	
06.	Devolution Fund.		7860624.00		7860624.00			
		22526/HUD		7503000.00	7503000.00			

		dt.11.11.14					
		TOTAL	7860624.00	7503000.00	15363624.00	0.00	15363624.00
07.	E.T Grant		50000.00		50000.00		
		TOTAL	50000.00	0.00	50000.00	0.00	50000.00
08.	Assets creation CC Road.		5866483.00		5866483.00		
		TOTAL	5866483.00	0.00	5866483.00	5462449.00	404034.00
09.	SUDA for repair		611600.00		611600.00		
		B.D No.809342 dt.2.8.14		121500.00	121500.00		
		TOTAL	611600.00	121500.00	733100.00	0.00	733100.00
10.	MLA LAD		2716035.00		2716035.00		
		Ch.no. 000019 dt.30.10.14		641394.00	641394.00		
		TOTAL	2716035.00	641394.00	3357429.00	927948.00	2429481.00
11.	MP LAD		1207020.00		1207020.00		
		TOTAL	1207020.00	0.00	1207020.00	1501237.00	-294217.00
12.	Special Problem Fund		-476562.00		-476562.00		
		Ch.No. 587855 dt.12.6.14		1500000.00	1500000.00		
		Ch.No. 587862 dt.12.6.14		600000.00	600000.00		
		TOTAL	-476562.00	2100000.00	1623438.00	242533.00	1380905.00
13.	AWC Fund		10517196.00		10517196.00		
		Ch.No. 340606 dt.9.1.15		500000.00	500000.00		
		Ch.No. 340609 dt.11.2.15		300000.00	300000.00		
		TOTAL	10517196.00	800000.00	11317196.00	4879940.00	6437256.00
14.	BRGF Fund		20529935.00		20529935.00		
		Lr.no.295/ DRDA dt.3.2.15		13359583.00	13359583.00		
		TOTAL	20529935.00	13359583.00	33889518.00	16396897.00	17492621.00
15.	PD Fund		3405070.00		3405070.00		
		Lr.no.3517 Dt.17.5.14		1423564.00	1423564.00		
		Ch.No.8897 76 dt.2.12.14		3000000.00	3000000.00		
		Ch.No.8897 80 dt.10.3.15		2000000.00	2000000.00		
		Ch.no.8931 81 dt.10.3.15		3000000.00	3000000.00		
		TOTAL	3405070.00	9423564.00	12828634.00	6073298.00	6755336.00
16.	Election/ Censes		-126682.00		-126682.00		
		Lr.No.1225 dt.27.3.14		75220.00	75220.00		
		TOTAL	-126682.00	75220.00	-51462.00	78220.00	-129682.00
17.	Performance based Incentive		1625404.00		1625404.00		
		TOTAL	1625404.00	0.00	1625404.00	1419890.00	205514.00

18.	IHSDP		74744738.00		74744738.00			
	TOTAL		74744738.00	0.00	74744738.00	5653873.00	69090865.00	
19.	Conservation of Water Bodies.		291260.00		291260.00			
	TOTAL		291260.00	0.00	291260.00	0.00	291260.00	
20.	Maintenance of Road and Bridges		1353605.00		1353605.00			
	4746/HUD dt.12.2.15			3000000.00	3000000.00			
	TOTAL		1353605.00	3000000.00	4353605.00	2338039.00	2015566.00	
21.	B/W & CC Road		12429607.00		12429607.00			
	TOTAL		12429607.00	0.00	12429607.00	6003073.00	6426534.00	
22.	Building repairing (Original)		-974381.00		-974381.00			
	TOTAL		-974381.00	0.00	-974381.00	0.00	-974381.00	
23.	Road Repair (Original)		-3083262.00		-3083262.00			
	TOTAL		-3083262.00	0.00	-3083262.00	0.00	-3083262.00	
24.	Maintenance of Non- residential Building		-406307.00		-406307.00			
	1991/HUD dt.20.1.15			700000.00	700000.00			
	TOTAL		-406307.00	700000.00	293693.00	0.00	293693.00	
25.	UIDSSMT		155829021.00		155829021.00			
	TOTAL		155829021.00	0.00	155829021.00	0.00	155829021.00	
26.	WODC		-3774280.00		-3774280.00			
	Ch.No. 012964 dt.3.7.14			300000.00	300000.00			
	Ch.No.012958 dt.12.6.14			500000.00	500000.00			
	Ch.No.891926 dt.5.12.14			4139400.00	4139400.00			
	Ch.No. 891928 dt.17.12.14			1800000.00	1800000.00			
	Ch.No.891935 dt.13.1.15			2210600.00	2210600.00			
	Ch.No.891946 dt.5.3.15			1600000.00	1600000.00			
	TOTAL		-3774280.00	10550000.00	6775720.00	0.00	6775720.00	
27.	City Dev. Plan		0.00		0.00			
	18461/HUD dt.15.9.14			658430.00	658430.00			
	TOTAL		0.00	658430.00	658430.00	0.00	658430.00	
28.	Constn. Of Rest Shed.		0.00		0.00			
	Ch.No.857284 dt.18.12.14			1791161.00	1791161.00			
	TOTAL		0.00	1791161.00	1791161.00	0.00	1791161.00	
	GRANT		318952358.00	115920852.00	434873210.00	107305161.00	327568049.00	24.68%
	TOTAL							

Less utilization of grants :-

Rule 171(3) of O.G.F.R., Vol-I provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent grant of the previous

year is either to be surrendered to Government or it has to be taken into accounts in subsequent years grant with prior approval of the sanctioning authority. It would be seen that there was unspent grant of Rs.31,89,52,358.00 on the beginning of the year i.e. on dt 01.04.2014. During the year under audit total sum of Rs.11,59,20,852.00 was received as grants under different schemes. The total grant available for utilization was Rs.43,48,73,210.00

During the year under audit only Rs.10,73,05,161.00 was utilized leaving unspent balance of Rs.32,75,68,049.00. The percentage of utilization of grant is only 24.67% which is very low in comparison with the grant available for utilization. This indicates that the Govt. money released to this Municipality are not being utilized for the intended purposes in time. Due to delay in implementation of Developmental programs and utilization of grants for bonafide purposes, the very purpose of Govt. behind sanctioning grants under different schemes is being defeated.

It was asked through objection memo to comply the following questions.

1. What is the reason behind less utilization of grants ?
2. What are the steps taken for quick utilization of grants ?
3. What are the obstacles behind utilization of grants in time ?

In response to audit objection statement the local authority replied that:- *Contractors were not coming forward to participate in e- tender. Hence J.Es are required for utilization of funds in time. Out of the total unspent grant of Rs.45,57,82,115.00, a sum of Rs.15,00,00,000.00 (Rupees Fifteen crore) only will be deposited with executive engineer P.H.D., Jharsuguda for water supply project for Jharsuguda Municipal Area.*

The reply of the local authority as regards to the questions asked is not satisfactory. The less utilization of grants is due to lack of proper monitoring and planning. At the beginning of the financial year the local authority should choke out a plan to utilize the outstanding grants available at the beginning of the year along with the grants expected to be received during the year. However the local authority is hereby suggested to take effective steps to utilize the outstanding grants for the bonafide purposes in accordance with the sanction order. So that the purpose of the Government behind release of grants will be fulfilled.

Year wise break up of unspent grants :-

It would seen that by the end of the financial year 2014-15 i.e. as on 31.03.2015 there is unspent grant of Rs.32,75,68,049.00. Due to improper maintenance of *Grants register*, the year wise break up of unspent grants under different schemes could not be worked out.

It was asked through objection memo to furnish the year wise break up of unspent grants under different schemes.

In response to audit objection the local authority replied :- year wise break up of grants will be worked out and shown to next audit.

Hence the local authority is once again suggested to take effective steps to work out the year wise break up of unspent grants. Besides the grants which are rolling unspent since long & have no scope of utilization in future may be refunded to the proper quarter.

PARA: 10 UTILISATION CERTIFICATE

Jharsuguda Municipality. Jharsuguda - 2014-2015

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2014	399016382.00	107305161.00	506321543.00	110539428.00	31-03-2015	395782115.00	
	GRAND TOTAL	399016382.00	107305161.00	506321543.00	110539428.00		395782115.00	

Comments :

The Utilization Certificate submitted during the financial year 2014-15 is furnished below.

Ltr.No./Date	To whom submitted	Amount of U.C. submitted	Name of the Scheme	Year of grants.
3167/13.10.14	A.D.M., Jharsuguda.	30636000.00	Octroi Compensation	2013-14
3828/9.12.14	-do-	2579710.00	R.D. Grant.	2013-14
3825/8.12.14	-do-	2140073.00	-do-	2012-13
3858/11.12.14	-do-	123667.00	13 th F.C.A	2011-12
3858/11.12.14	-do-	937554.00	-do-	2012-13
3893/12.12.14	-do-	838989.00	-do-(General performance grant.)	2013-14
3860/11.12.14	-do-	2523523.00	M.V. Tax	2012-13
1177/13.6.14	-do-	7373443.00	Spl. Grant	2012-13
			C.C Road.	
3832/8.12.14	-do-	5672557.00	-do-	2012-13
3895/12.12.14	-do-	248009.00	Constn. Of Boundary Wall	2009-10
3830/9.12.14	-do-	3259450.00	Maintenance of R & B	2012-13
3823/9.12.14	-do-	293878.00	Maintenance of NRB	2010-11
2749/22.8.14	-do-	2642000.00	Performance base incentive grant.	2013-14
3909/15.12.14	-do-	1076410.00	-do-	2008-09
3909/15.12.14	-do-	3452000.00	-do-	2009-10
2893/4.9.14	-do-	353957.00	13 th F.C.A	2010-11
			General Area basic grant.	
2893/4.9.14	-do-	2577122.00	-do-	2012-13
481/20.3.15	P.D.,DRDA, Jharsuguda.	1542659.00	M.P LAD Fund	2012-13
479/20.3.15	-do-	50000.00	MLA LAD Fund	2008-09
479/20.3.15	-do-	60000.00	-do-	2009-10
479/20.3.15	-do-	200000.00	-do-	2011-12
479/20.3.15	-do-	67092.00	-do-	2012-13
479/20.3.15	-do-	1176316.00	-do-	2012-13
479/20.3.15	-do-	74085.00	-do-	2011-12
479/20.3.15	-do-	286071.00	-do-	2012-13 & 2013-14
479/20.3.15	-do-	412044.00	-do-	2012-13
1387/11.7.14	C.E.O., Jsg.	200000.00	WODC	2005-06
1387/11.7.14	WODC, BBSR	400000.00	-do-	2006-07
1387/11.7.14	-do-	1066393.00	-do-	2007-08
1387/11.7.14	-do-	467298.00	-do-	2007-08
1452/21.7.14	D.P., DRDA, Jharsuguda.	4857461.00	AWC	
3246/15.10.14	-do-	1382363.00	-do-	
462/19.3.15	-do-	2525451.00	-do-	

483/20.3.15	-do-	161996.00	Spl. Dev. Prog. Fund.	2012-13
485/20.03.15	-do-	898572.00	Spl. Problem fund.	2013-14
1140/12.6.14	-do-	785984.00	BRGF	2010-11
1140/12.6.14	-do-	499477.00	-do-	2011-12
1140/12.6.14	-do-	10174431.00	-do-	2012-13
1386/11.7.14	-do-	395753.00	-do-	2011-12
1386/11.7.14	-do-	2360354.00	BRGF	2012-13
298/23.2.15	-do-	3130546.00	-do-	2012-13
298/23.2.15	-do-	8025180.00	-do-	2013-14
342/28.2.15	A.D.M, Jsg.	1423534.00	P.D Dev. Fund	2014-15
342/28.2.15	-do-	1188026.00	-do-	2014-15
	TOTAL :	110539428.00		

It is seen from the above table that the position of pending U.Cs as on 31.03.2015 is quite alarming. Due to non submission of U.Cs to proper quarter, the Govt. is in dark regarding proper utilization of grants in time. For which the same were sanctioned. Huge pendency of U.Cs for submission may cause hindrance in further release of grants by the Govt. which will indirectly affect the development of the Urban Area in all respect. However the local authority is advised to take sincere steps for early submission of pending U.Cs under compliance reported to audit.

Year wise break up of pending U.Cs :-

It was asked through objection memo to furnish the year wise break up of pending U.Cs as on 31.03.2015. But the local authority failed to furnish the same to audit. However basing upon the last audit report and the records made available to audit the year wise break up of pending U.Cs is furnished below.

Year	Amount
Upto 2012-13	15,25,99,383.00
2013-14	13,84,89,131.00
2014-15	10,46,93,601.00
TOTAL :	39,57,82,115.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Loss of Municipal fund due to non-Deposit of Collection Money - OSP No.23 to 24			
<p>On checking of receipt of different taxes and rents with reference to money receipt daily collection register, Cashier cash book and Accountant Cash Book for the year under audit, it was noticed that vide receipt no.14840 to 14884 during the period from 14.10.2014 to 12.12.2014 (Receipt Book No.149) a total sum of Rs.1,15,505.00 had been collected in shape of cash towards shop rent and plot rents by Sri Jagannath Patel, T.C, In charge T.D.</p> <p>The said collection have been entered in the daily collection register by Sri Patel. But the said amount was neither deposited to the cashier not deposited in any bank account of the Municipality directly by Sri Patel. Due to non- deposit of collection money there occurred a loss of Rs.1,15,505.00 to the Municipality Fund for which Sri J. Patel is himself responsible.</p> <p>It was asked through POM to recover the said amount from Sri Jagannath Patel and deposit in Municipality Fund. Details are given below.</p>			
M.R.No. /Date	Amount	From whom Collected	Purpose
14840/14.10.2014	700.00	Biswanath Sarkar	PR
14841/14.10.2014	2400.00	Udayanath Sahu	PR
14842/14.10.2014	2400.00	Abdul Rasid	PR
14843/14.10.2014	1200.00	Shah Nawaz Rozi	SR
14844/14.10.2014	4680.00	Afag Alam.	SR
14845/14.10.2014	4680.00	-do-	SR
14846/14.10.2014	540.00	Chandra Sekhar Ray	PR
14847/14.10.2014	1200.00	-do-	PR
14848/14.10.2014	465.00	Ganapati Das	PR
14849/14.10.2014	4800.00	Chhabil Das	SR
14850/14.10.2014	2700.00	Manoj Goel	PR
14851/14.10.2014	3600.00	-do-	PR
14852/14.10.2014	600.00	Kimal Lal Sindhi	SR
14853/14.10.2014	2400.00	Manohar Lal	PR
14854/14.10.2014	2400.00	S.S.Panda.	PR
14855/14.10.2014	2400.00	Debendra Singh	SR
14856/14.10.2014	2400.00	Rajendra Singh	SR
14857/14.10.2014	4800.00	Inteyoz Hussain	SR
14858/14.10.2014	2000.00	Smt. Seema Markand	SR
14859/14.10.2014	2400.00	A. Alam	SR
14860/14.10.2014	2400.00	-do-	SR
14861/14.10.2014	2400.00	-do-	SR
14862/14.10.2014	2400.00	-do-	SR
14863/14.10.2014	2400.00	Afag Alam	SR
14864/14.10.2014	2400.00	-do-	SR
14865/14.10.2014	2400.00	-do-	SR
14866/14.10.2014	2400.00	-do-	SR
14867/14.10.2014	2340.00	Zisham Rahamani	SR
14868/14.10.2014	3240.00	J.P. Saradu.	SR
14869/14.10.2014	7200.00	-do-	PR
14870/14.10.2014	1080.00	P. Sharma.	PR
14871/14.10.2014	1080.00	R. Sharma	PR
14872/14.10.2014	3600.00	R.P. Behera.	SR
14873/14.10.2014	3600.00	N. Behera.	SR
14874/14.10.2014	1080.00	Saradevi Agarwal	PR
14875/18.10.2014	2400.00	Saradevi Agarwal	PR
14876/18.10.2014	1200.00	Jayanta Kumar Rath	PR
14877/18.10.2014	2160.00	Sarojini Sahu	PR
14878/18.10.2014	2160.00	Satrughan Sahu	PR
14879/18.10.2014	4800.00	Sarojini Sahu	PR
14880/18.10.2014	4800.00	Satrughan Sahu	PR
14881/18.10.2014	1800.00	Bhagirathi Meher	SR
14882/18.10.2014	1400.00	Budriddin Bhoi.	SR

14883/18.10.2014	1200.00	Trilochan Singhbal.	PR
14884/12.12.2014	2400.00	Lalit Danji Forma	SR
TOTAL :	1,15,505.00		

In response to audit objection memo, the local authority replied :-Rs.1,15,505.00 (One lakh fifteen thousand and five hundred five) only recovered vide M.R.No.16260 dtd.08.07.2015 from Sri Jagannath Patel, T.C.

The recovery was verified with reference to money receipt , cashier cash book and bank deposit slip. Hence the objection was dropped.

11.2 - Loss of Municipal Fund due to less deposit of collection money. - O.S.P. No.25 to 26

While checking the misc. receipt book no.126 with reference to daily collection register and cashier cash book it was noticed that a sum of Rs. 24,000.00 had been deposited by Sri Somanath Patel, Sri Asst. on 10.02.2015 against the actual collection of Rs.28,000.00 vide M.R.No.12575 to 12586 during the period from 16.12.2014 to 10.02.2015 due to less exhibition of collection as mentioned below. As a result there occurred a loss of Rs.4,000.00 to the Municipal Fund.

It was asked through POM to recover the said amount from Sri Somanath Patel, Sr. Asst. and deposit in Municipality Fund as quick as possible. Details are given below.

M.R. No. / Date	Actual Collection	Collection shown in the D.C.R	Less Shown	D.C.R Page No.
12575/16.02.2014	2000.00	2000.00	-	4
12576/27.02.2014	4000.00	2000.00	2000.00	4
12577/27.02.2014	2000.00	2000.00	-	4
12578/12.01.2015	2000.00	2000.00	-	4
12579/12.01.2015	2000.00	2000.00	-	4
12580/20.01.2015	2000.00	2000.00	-	4
12581/20.01.2015	2000.00	2000.00	-	4
12582/21.01.2015	2000.00	2000.00	-	4
12583/21.01.2015	2000.00	2000.00	-	4
12584/28.01.2015	4000.00	2000.00	2000.00	4
12585/28.01.2015	2000.00	2000.00	-	4
12586/28.01.2015	2000.00	2000.00	-	4
TOTAL :	28000.00	24000.00	4000.00	

In response to audit objection memo the local authority replied "Rs.4,000.00 (Rupees four thousand) only recovered vide M.R.No.16258 dtd.08.07.2015 from Sri Somanath Patel, Sr. Asst.

The recovery was verified with reference to money receipt, cashier cash book and bank deposit slip. Hence the objection was dropped.

11.3 - Loss of Municipal Fund due to non- Deposit of Collection Money - O.S.P. No.27 to 28

On checking of the receipts of different Taxes, and Rents with reference to money receipt , daily collection register, Cashier Cash Book and Accountant Cash Book for the year under audit, it was noticed that vide receipt no.12563 to 12574 of Book No.125 during the period from 30.07.2014 to 15.12.2014 a total sum of Rs.24,000.00 had been collected in shape of cash towards requisition of Town Hall as detailed below by Sri Somanath Patel, Sr. Asst.. But the said amount was neither deposited to the cashier nor deposited in any bank account of Municipality directly by Sri Somanath Patel, Sr. Asst. till date.

Due to non deposit of collection money there occurred a loss of Rs.24,000.00 to the Municipality Fund for which Sri Patel is him self responsible.

It was asked through POM to recover the said amount from Sri Patel, Sr. Asst. and deposit in Municipality Fund as quick as possible. Details are given below;

M.R No./ Date	Amount	Purpose
---------------	--------	---------

12563/30.07.2014	2000.00	Requisition of Town Hall
12564/31.07.2014	2000.00	-do-
12565/08.09.2014	2000.00	-do-
12566/08.09.2014	2000.00	-do-
12567/09.10.2014	2000.00	-do-
12568/08.11.2014	2000.00	-do-
12569/10.12.2014	2000.00	-do-
12570/10.12.2014	2000.00	-do-
12571/15.12.2014	2000.00	-do-
12572/15.12.2014	2000.00	-do-
12573/15.12.2014	2000.00	-do-
12576/15.12.2014	2000.00	-do-
TOTAL :	24,000.00	

In response to audit objection memo the local authority replied :-Rs.24,000.00 (Rupees twenty four thousand) only recovered vide M.R.No.16259 dtd.08.07.2015 from Sri Somanath Patel, Sr. Asst.

The recovery was verified with reference to money receipt, cashier cash book and bank deposit slip. Hence the objection was dropped.

11.4 - Loss of Municipal Fund due to non-deposit of collected money - O.S.P.No.29

Vide M.R No.12587 dtd.28.01.2015 a sum of Rs.2,000.00 was collected towards requisition of Town Hall by Sri Somanath Patel, Sr. Asst. But the same amount was neither credited in D.C.R nor directly deposited to cashier.

As a result there occurred a loss of Rs.2,000.00 to the Municipality Fund.

It was asked through POM to recover the said amount from Sri Somanath Patel, Sr. Asst. and deposit in Municipality Fund as quick as possible.

In response to audit objection memo the local authority replied :-Rs.2,000.00 (Rupees two thousand) only recovered vide M.R.No.16257 dtd.08.07.2015 from Sri Somanath Patel, Sr. Asst. U.B.S Section.

The recovery was verified with reference to money receipt, cashier cash book and bank deposit slip. Hence the objection was dropped.

11.5 - Loss of Municipal Fund due to error in calculation - O.S.P No.30

From dt.10.07.2014 to 01.08.2014 total sum of Rs.19,500.00 was collected by Sri Suresh Chandra Mohanty, towards hire charges of Water Tanker and Cess Pool which has been entered in D.C.R page no.69 . Due to totalling mistake it was mentioned Rs.18,500.00 and accordingly said amount was deposited to cashier on dtd.06.08.2014. As a result there occurred a loss of Rs.1,000.00 to Municipality Fund.

It was asked through POM to recover the said amount of Rs.1,000.00 from Sri Suresh Chandra Mohanty, Vehicle In charge and deposited in Municipality Fund as quick as possible.

In response to audit objection memo the local authority replied:- Rs.1,000.00(Rupees one thousand) only recovered vide M.R.No.16256 dtd.08.07.2015 from Sri Suresh Chandra Mohanty, Vehicle In charge.

The recovery was verified with reference to money receipt, cashier cash book and bank deposit slip. Hence the objection was dropped.

11.6 - Loss of Government revenue due to exhibition of fictitious deposit of Royalty in Subsidiary Cash Book. - O.S.P. No.43 to 44

In course of checking of Subsidiary Cash Book for the year 2014-15, it was noticed that royalty had been shown deposited in shape of cash against the following vouchers. But neither voucher nor acknowledgement in support of cash deposit of royalty was made available to

audit. The local authority was asked to produce acknowledgement in support of the royalty deposited to proper quarter as mentioned in the cash book if it has really been deposited. The details in this regard is furnished below :-

Sl. No.	Vr.No./ Date	Amount	Subsidiary Cash Book Page no.	Date of Deposit shown In subsidiary Cash book.
1.	06/09.05.2014	19201.00	30	13.05.2014
2.	16/09.05.2014	6081.00	30	13.05.2014
3.	18/09.05.2014	9666.00	30	13.05.2014
4.	08/03.06.2014	3016.00	57	16.06.2014
5.	20/03.06.2014	15193.00	57	16.06.2014
6.	177 to 184 Dt.03.06.2014	13524.00	50	06.06.2014
7.	22/24.06.2014	17410.00	67	27.06.2014
8.	281 to 293 Dt.01.07.2014	10564.00	72	03.07.2014
9.	30/08.08.2014	27354.00	103	12.08.2014
10.	28/08.08.2014	27417.00	103	12.08.2014
11.	38/22.10.2014	12857.00	154	27.10.2014
12.	40/22.10.2014	18697.00	154	27.10.2014
13.	42/22.10.2014	1620.00	154	27.10.2014
14.	44/22.10.2014	20820.00	155	27.10.2014
15.	46/22.10.2014	20112.00	155	27.10.2014
16.	48/29.11.2014	14936.00	182	02.12.2014
17.	50/29.11.2014	18801.00	182	02.12.2014
TOTAL :		257269.00		

In response to audit objection memo the local authority replied :-*Recovered vide M.R.No.16269 dtd.23.07.2015 Rs.2,57,269.00 from Sri Aditya Kumar Patra, Cashier.*

The recovery was verified with reference to *misc. receipt book* and *cashier cash book*. As the recovery has been made, the para was dropped.

However, the local authority is hereby suggested to ensure non repetition of such a major irregularity in future and to deposit the aforesaid amount to Govt. towards royalty at an early date under compliance reported to audit.

11.7 - Loss of Govt money due to less deposit of undisbursed amount -O.S.P No.45 to 46

While checking of OAP Cash Book with reference to disbursement register and pass book for the year 2014-15 it was noticed that a sum of Rs.12,400.00 had been made less by way of making less deposit of undisbursed OAP money then the actual as detailed below.

Month	Date of withdrawl	Amount withdrawn	Amount disbursed	Balance
April	11.04.2014	1050000.00	947300.00	102700.00
May	14.05.2014	1100000.00	933800.00	166200.00
June	14.06.2014	1161800.00	1076400.00	85400.00
July	14.07.2014	1113000.00	981100.00	131900.00
TOTAL :		4424800.00	3938600.00	486200.00

Against the undisbursed amount of Rs.4,86,200.00 a sum of Rs.4,73,800.00 has been deposited in S.B. A/c. No.11482011001294 of Oriental Bank of Commerce in the following dates.

Date of Deposit	Amount deposited
14.05.2014	1,60,900.00
07.07.2014	1,54,600.00
21.07.2014	1,16,500.00
22.07.2014	16,900.00
22.07.2014	24,900.00
TOTAL :	4.73.800.00

Less deposited = Rs.4,86,200.00 – Rs.4,73,800.00 = Rs.12,400.00.

For the said loss of Rs.12,400.00 Sri Somanath Patel, Sr. Asst. is responsible.

In response to audit objection memo the local authority replied:- Recovered vide M.R.No.16287 dtd.14.08.2015 Rs.12,400.00 from Sri Somanath Patel, Sr. Asst.

The recovery was verified with reference to misc. receipt book and cashier cash book. As the recovery has been made the para was dropped.

11.8 - Loss of Municipal Fund due to non-deposit of money collected through misc. receipt - O.S.P No.50 to 53

In course of checking of receipt in misc. receipt book with reference to cashier cash book and accountant cash book it was noticed that money received through misc. receipt for different purpose like ISD/ Marriage certificate fees, trading license fees in shape of cash as detailed below have not yet been credited in Municipal Fund either through cashier cash book or by making direct deposit in bank account. The local authority was asked to show to audit any evidence if the amount was actually deposited.

Sl. No.	M.R. No./Date	Amount	From whom received	Purpose
	Book No.155			
1.	15469/31.10.2014	1433.00	Raju Bag.	ISD
2.	15470/11.11.2014	2450.00	Hrudananda Rohidas	ISD
3.	15471/11.11.2014	3408.00	Bhajaraj Bhoi	ISD
4.	15472/11.11.2014	500.00	Hinmanshu Mahanta	Trading licence
5.	15474/12.11.2014	260.00	Kailash Chandra Besean	Empty Drum
6.	15475/12.11.2014	2406.00	Hari Shankar Sethi	ISD
7.	15476/12.11.2014	4220.00	-do-	ISD
8.	15477/13.11.2014	58000.00	Mr.Afaq Alam.	Lease
9.	15478/13.11.2014	440.00	-do-	Supervision charges.
10.	15479/18.11.2014	1000.00	Upendra Prasad	Marriage Certificate
11.	15480/18.11.2014	2500.00	Raju Bag.	ISD
12.	15481/18.11.2014	5250.00	M/s. Estran Enggr. Cuttack	Tender Paper
13.	15482/18.11.2014	5250.00	M/s. Sanskruti ,BBSR	Tender Paper
14.	15483/18.11.2014	2400.00	Raju Bag.	ISD
15.	15484/20.11.2014	1000.00	Mohit Thakar	Marriage Certificae
16.	15485/20.11.2014	1000.00	Sanjay Ku. Patra.	Trade license
17.	15486/20.11.2014	500.00	Dillip Ku. Yadav	-do-
18.	15487/22.11.2014	4885.00	Ram Chandra Oram	ISD
19.	15488/22.11.2014	4950.00	Ugresana Bhainsa	ISD
20.	15498/03.12.2014	4950.00	Rohit Khadia	ISD
	Book No.130			
21.	12949/01.07.2014	3235.00	Ram Chandra Oram	ISD
22.	12951/02.07.2014	4500.00	Raju Bag.	ISD
23.	12960/10.04.2014	3307.00	-do-	ISD
24.	12961/10.07.2014	3744.00	-do-	ISD
25.	12962/10.07.2014	2355.00	-do-	ISD
	Book No.137			
26.	13655/26.04.2014	9650.00	S.K.Didwania	ISD
27.	13656/26.06.2014	4800.00	Hari Shankar Sethi	ISD
28.	13663/18.10.2014	4645.00	Dillip Ku. Behera.	ISD
29.	13665/03.11.2014	4185.00	Ram Chandra Oram	ISD
30.	13670/18.11.2014	9900.00	S.K.Didwania	ISD
31.	13676/04.12.2014	4635.00	Dillip Ku. Behera.	ISD
32.	13675/04.12.2014	2000.00	Raju Bag	ISD
33.	13677/06.12.2014	920.00	-do-	ISD
34.	13678/06.12.2014	1385.00	-do-	ISD
35.	13679/06.12.2014	1385.00	-do-	ISD
36.	13680/17.12.2014	993.00	Deepak Ku. Patel	ISD
37.	13681/17.12.2014	993.00	-do-	ISD

38.	13690/22.12.2014	1000.00	Surjakanta Sahu	Marriage Certificate
39.	13691/30.12.2014	5000.00	Rohit Khadia.	ISD
40.	13699/02.01.2015	2810.00	Dillip Ku. Behera.	ISD
41.	13700/02.01.2015	1000.00	Smt.Adhashya Naik	Marriage Certificate
Book No.151				
42.	15007/19.07.2014	4336.00	Ugresan Bhainsa.	ISD
43.	15032/20.08.2014	3791.00	Hari Shankar Sethi	ISD
44.	15035/28.08.2014	1000.00	Santosh Ku. Khadia	Trading License
43.	15036/22.08.2014	1000.00	Sanjib Todi.	-do-
44.	15037/22.08.2014	2000.00	Neha Agarwal	-do-
45.	15043/01.09.2014	2881.00	Naresh Ku. Patel.	ISD
46.	15045/03.09.2014	9800.00	S.K.Didwania	ISD
47.	15049/09.09.2014	4800.00	-do-	ISD
48.	15061/10.10.2014	2816.00	Hari Shankar Sethi	ISD
49.	15062/14.10.2014	4810.00	Raju Bag.	ISD
50.	15063/15.10.2014	4900.00	S.K.Didwania	ISD
51.	15071/17.10.2014	950.00	D.Behera	ISD
52.	15076/18.10.2014	500.00	Raju Bag.	ISD
53.	15077/18.10.2014	3000.00	-do-	ISD
54.	15078/18.10.2014	2940.00	Naresh Ku. Patel.	ISD
55.	15086/31.10.2014	5000.00	Rasid Khadia	ISD
56.	15087/31.10.2014	2500.00	Raju Bag.	ISD
57.	15090/06.12.2014	1423.00	S.K.Didwania	ISD
58.	15091/06.12.2014	3700.00	Hari Shankar Sethi	ISD
59.	15092/06.12.2014	4895.00	Naresh Ku. Patel	ISD
60.	15093/09.12.2014	2430.00	Hari Shankar Sethi	ISD
61.	15095/10.12.2014	2435.00	-do-	ISD
62.	15096/11.12.2014	2515.00	Ram Chandra Oram	ISD
63.	15097/11.12.2014	4211.00	Hari Shankar Sethi	ISD
64.	15098/11.12.2014	2911.00	Naresh Ku. Patel	ISD
65.	15100/16.12.2014	30220.00	Manoj Ku. Das	Lease of Municipality Plot
Book No.153				
66.	15240/08.09.2014	4636.00	Rohit Khadia	ISD
67.	15241/11.09.2014	4810.00	Naresh Ku. Patel	ISD
68.	15247/19.09.2014	4900.00	S.K.Didwania	ISD
TOTAL :		305354.00		

In response to audit objection memo the local authority replied:- Recovered vide M.R.No.16290 dtd.19.08.2015 Rs.3,05,354.00 from Sri Aditya Kumar Patra, Cashier.

The recovery was verified with reference to *misc. receipt book* and *cashier cash book*. As the recovery has been made the para was dropped. However, the local authority is suggested to look into the matter and ensure that such a major irregularity should not be repeated henceforth.

11.9 - Loss of Govt money due to double exhibition of disbursement of O.D.P O.S.P.No.91 to 93

In course of checking of OAP/ODP etc. acquaintance roll for the year 2014-15 it was noticed that in the month of Sept. 2014 the following beneficiaries of ward no.4 were shown paid arrear for the month from June 2014 to Aug. 2014 along with the current payment for September 2014, on checking of the disbursement of ODP of ward no.4 for the month from June 2014 to August 2014 the beneficiaries were paid current payment in each month. There was no arrear dues for the said month against the beneficiaries. Due to exhibition of arrear payment there occurred loss of Rs.18,900.00 for which the disbursing officer Sri Anata Kumar Pandey is responsible. The details are given below;

ODP A/c No.	Name of the beneficiaries	Arrear shown paid.
1166 – 12	Saranta Sunyani	900.00
1167 – 12	Rashan Kujur	900.00
1168 – 12	Rajesh Bhoi	900.00
1169 – 12	Ganesh Sahu	900.00
1170 – 12	Arpan Lakda.	900.00
1171 – 12	Jeevan Ku. Naik.	900.00

1172 – 12	Ibanish Digal	900.00
1173 – 12	Amrita Ekka	900.00
1174 – 12	Sushanta Sunyanz	900.00
1175 – 12	Filomina Minz	900.00
1178 – 12	Remika Tete	900.00
1180 – 12	Arkesh Pradhan	900.00
1181 – 12	Reena Barla	900.00
1182 – 12	Karkela Lugun	900.00
1183 – 12	Nishikanta Kujur	900.00
1185 – 12	Juliet Say	900.00
2339 – 12	Tilotama Pradhan	900.00
2340 – 12	Hilda Hansda	900.00
2341 – 12	Sanjay Tirkki	900.00
2342 – 12	Yujin Tappo	900.00
2343 – 12	Jeni Xess	900.00
TOTAL :		18900.00

In response to audit objection memo the local authority replied:- Rs.18,900.00 (Rupees Eighteen thousand and nine hundred) only recovered vide M.R.No.16295 dtd.24.08.2015 from Ananta Kumar Pandey, T.C.

The recovery was verified with reference to *misc. receipt book*, and *cashier cash book*. As the recovery has been made , the para was dropped.

11.10 - Loss of O.A.P money due to fictitious exhibition of payment of ODP in ward no.4. -O.S.P.No.105 to 107

While checking the OAP/ODP disbursement register with reference to connecting records for the year 2014-15 it was noticed that 53 nos. of ODP beneficiaries of wards no.4 have been shown paid arrear for Feb. 2015 in the month of Apr. 2015 as detail statement enclosed, but in the abstract of payment for Feb. 2015 all of them were shown current dues. Thus there occurred exhibition of fictitious payment.

In this context the fictitious amount of Rs.15,900.00 can not admissible to audit and needs recovery. Details are given below ;

Month	A/c. No.	Name of the Beneficiaries.	Amount Paid.	Purpose
Feb.15	1167/12	Roshan Kujur.	300.00	Distribution of ODP
-do-	1168/12	Rajesh Bhoi	300.00	-do-
-do-	1169/12	Ganesh Sahu	300.00	-do-
-do-	1170/12	Arpan Lakda	300.00	-do-
-do-	1171/12	Jeevan ku. Naik	300.00	-do-
-do-	1172/12	Ibanis Digal	300.00	-do-
-do-	1173/12	Amrita Ekka.	300.00	-do-
-do-	1174/12	Sushanta Sunyanz	300.00	-do-
-do-	1175/12	Filomina Minz	300.00	-do-
-do-	1178/12	Renika Tete	300.00	-do-
-do-	1180/12	Arkash Pradhan	300.00	-do-
-do-	1181/12	Reena Barla	300.00	-do-
-do-	1182/12	Nishikanta Kujur	300.00	-do-
-do-	1183/12	Juliet Say	300.00	-do-
-do-	2339/12	Tilotama Pradhan	300.00	-do-
-do-	2340/12	Hilda Hansda	300.00	-do-
-do-	2341/12	Sanjay Tirkki.	300.00	-do-
-do-	2342/12	Yujin Tappo	300.00	-do-
-do-	2343/12	Jeni Xess	300.00	-do-
-do-	1133/14	Rashmita Tirkki	300.00	-do-
-do-	1134/14	Seema Sahu	300.00	-do-
-do-	1135/14	Nilesh Balmunchu	300.00	-do-
-do-	1136/14	Alesh Abhilash Ekka	300.00	-do-
-do-	1137/14	Kumari Arati Khakha	300.00	-do-
-do-	1138/14	Rima Kulu	300.00	-do-
-do-	1139/14	Satuik Napak	300.00	-do-

-do-	1140/14	Sriyasri Jena.	300.00	-do-
-do-	1141/14	Swapna Rohidas.	300.00	-do-
-do-	1142/14	Ashu Ku. Mahanta	300.00	-do-
-do-	1143/14	Abhisek Boss	300.00	-do-
-do-	1145/14	Binayak Jha	300.00	-do-
-do-	1146/14	Asim Kispatta	300.00	-do-
-do-	1147/14	Abhilas Minz	300.00	-do-
-do-	1148/14	Kriss Lakra	300.00	-do-
-do-	1149/14	Abraham Kerketa	300.00	-do-
-do-	1150/14	Kanchan Nayak	300.00	-do-
-do-	1151/14	Tanuja Mudari	300.00	-do-
-do-	1152/14	Anmol Tappo	300.00	-do-
-do-	1153/14	Amit Ku. Singh.	300.00	-do-
-do-	1154/14	Sriya Khalko	300.00	-do-
-do-	1155/14	Tiloswari Singh.	300.00	-do-
-do-	1156/14	Suman Tete	300.00	-do-
-do-	1157/14	Alisha Segal Lakra	300.00	-do-
-do-	1158/14	Devid Naik.	300.00	-do-
-do-	1159/14	Suman Tappo	300.00	-do-
-do-	1160/14	Samir Tirki.	300.00	-do-
-do-	1161/14	Sudaya Devta	300.00	-do-
-do-	1162/14	Roshan Barla	300.00	-do-
-do-	1163/14	Nirupama Minz	300.00	-do-
-do-	1164/14	Chetan Guru	300.00	-do-
-do-	1165/14	Ramesh Nikhandia	300.00	-do-
-do-	1167/14	Sabitri Singh	300.00	-do-
-do-	1190/13	Bhakelu Meher	300.00	-do-
		TOTAL :	15900.00	

In response to audit objection memo the local authority replied :-Rs.15,900.00 (Rupees fifteen thousand and nine hundred) only recovered vide M.R.No.16296 dtd.24.08.2015 from Ananta Kumar Pandey, T.C.

The recovery was verified with reference to misc. receipt book, cashier cash book. As the recovery has been made the para was dropped.

11.11 - Loss of O.A.P money due to excess exhibition of disbursement of NOAP / ODP etc. - O.S.P. No.97 to 99

In course of checking of disbursement of NOAP/ ODP etc. in disbursement register of different wards of Jharsuguda Municipality for the year 2014-15 it was noticed that due to exhibition of excess disbursement than that of actual there occurred loss of Rs.14,000.00 as detailed below. For the said loss of Rs.14,000.00, the disbursing officers mentioned against each are held responsible.

On issue of objection memo in this context the E.O recovered the said amount from the persons responsible vide M.R. No. mentioned against each. The recoveries were verified with reference to M.R and Cashier Cash Book. Hence the objections was dropped.

Month	Ward No.	Scheme	Amount Paid	Actual Paid	Excess	Name of the disbursement Officer.	Recovered vide M.R No. / Date.
October	18	MBPY	2700	1200	1500	Upender Naik.	16297/ 24.8.15
			Arr.				
November	20	MBPY	6000	5700	300	-do-	-do-
			Arr.				
January	18	NOAP	900	600	300	-do-	-do-
			Arr.				
October	05	MBPY	13800	12300	1500	Ananta Ku. Pandey	17006/ 4.9.15

October	04	IGNOAP	Arr. 3300	3000	300	-do-	-do-
October	05	ODP	Arr. 6000	5700	300	-do-	-do-
December	04	ODP	63000	58800	4200	-do-	-do-
January	05	MBPY	Arr. 3000	2500	500	-do-	-do-
December	8/9	MBPY	80 yr. Arr. 57900	57600	300	Kishore Ku. Naik.	17007 / 3.9.15
October	12	MBPY	2400	1200	1200	Nela Rohidas	17002 / 3.9.15
January	23/24	MBPY	Arr. 7800	6300	1500	Jayadev Mahar / Dillip Pradhan	17008/ 4.9.15
-do-	23/ 24	ODP	Arr. 1800	1200	600	-do-	-do-
-do-	23/ 24	IGNOAP	Arr. 900	300	600	-do-	-do-
-do-	23/ 24	IGNWP	Arr. 300	Not Paid	300	-do-	-do-
September	6/7	IGNWP	3900	3300	600	Harihar Pradhan	17003/ 3.9.15
				TOTAL;	14000		

11.12 - Loss of O.A.P money due to excess exhibition of disbursement of NOAP / ODP etc. O.S.P No.122

In course of checking of disbursement register of different wards of Jharsuguda Municipality for the year 2014-15, it was noticed that due to exhibition of excess disbursement than the actual there occurred loss of Rs.1500.00 as detailed below. For the said loss of Rs.1500.00 the disbursing officers mentioned against each loss are held responsible.

Month	Ward No.	Scheme	Amount Paid	Actual Paid	Excess	Name of the disbursement Officer.	Recovered vide M.R No. / Date.
February 15	05	IGNOAP	5400	5100	300	Ananta Ku. Pandey.	17007/ 4.9.15
March-15	8/9	MBPY	Arr. 13800	13500	300	Kishore Ku. Naik.	17004/ 3.9.15
February 15	20	MBPY	Arr. 4200	3600	600	Upendra Naik	17005/ 3.9.15
-do-	23/ 24	MBPY	Arr. 3600	3300	300	Jayadev Mahar/ Dillip Ku. Pradhan.	17009/ 4.9.15
			TOTAL:		1500		

On issue of objection memo in this context the E.O recovered the said amount from the persons responsible vide M.R. No. mentioned against each. The recoveries were verified with reference to M.R and Cashier Cash Book. Hence the objections was dropped.

11.13 - Loss of OAP money due to excess exhibition of disbursement of OAP/ODP/NOAP etc - OSP No.100

In course of checking disbursement registers of OAP/ODP/NOAP etc. ward no.4 and 5 for the month of June 2014-15, it was noticed that a sum of Rs.5,100.00 was shown excess disbursement in acquittance roll due to totalling mistake detailed below.

Amount shown in	Actual amount	Excess
Acquittance roll	Disbursement	
1,01,200.00	96,100.00	5,100.00
	Total :-	5,100.00

On issue of objection memo in this context the E.O recovered the said amount from the person responsible vide M.R. No. 17012 dtd.10.09.2015. Hence the para was dropped.

11.14 - Loss of Municipal Fund due to Exhibition of excess payment -OSP.No.88

In checking of the Adhar Card Cash Book with reference to paid vouchers for the year 2014-15 it was noticed that a sum of Rs.1,000.00 had been shown in excess payment in cash book than that of actual towards advertisement publicity and hire charges of vehicle. Excess payment of Rs.1,000.00 can not admitted in audit and needs recovery. Details are as follows :

Sl.No.	Date of Expenditure	Amount shown in cash book	Actual voucher shown	Excess amount	Cash book page no.
1.	25.8.14	5400.00	4500.00	900.00	3
2.	25.8.14	5000.00	4900.00	100.00	3
		Total :		1000.00	

In response to audit objection memo the local authority replied:-Recovered vide M.R.No.17010 dtd.7.9.2015 Rs.1000.00" from Sri Deepak Kumar Nayak, A.T.

The recovery was verified with reference to misc. receipt book and cashier cash book. As the recovery has been made, the para was dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Postage stamp due to wrong balancing in Stamp A/c Register. - O.S.P No.123

On checking of the Postage stamp account register for the year 2014-15, it was noticed that a sum of Rs.100.00 was less shown on 11.12.2014 in page no.43 due to totalling mistake. The less amount of Rs.100.00 can not admissible in audit and needs recovery. Detail is as follows :

Date of Expr.	O.B Shown in S/R	Receipt	Total	Expr.	C.B Shown In S/R	Actual C.B	Less
11.12.14	687.00	0.00	687.00	90.00	497.00	597.00	100.00
						Total:	100.00

In response to audit objection memo the local authority replied:-Deposited vide M.R.No.16294 dtd.22.08.2015 Rs. 100.00" by Smt. Mamata Pandey, Jr. Asst.

The recovery was verified with reference to misc. receipt book, cashier cash book. As the recovery has been made , the para was dropped.

12.2 - Loss of diesel due to wrong balancing in the Log Book - O.S.P. No.167 to 168

On scrutiny of vehicle Log Book of different vehicles for the year 2014-15 it was noticed that 20 ltrs. Of diesel had been shown shortage due to less exhibition of closing balance than that actual as detailed below due to less exhibition of diesel in the closing balance there accrued a loss of Rs.1224.00 to Municipal Fund the drivers mentioned against each vehicles are responsible.

Vr.No./ Date	Bill No./Dt	Vehicle No.	Actual	As per log book/P.No.	Less shown	Rate/ ltr	Amount	Name of the Drivers
790/ 28.10.14	11072/ 22.10.14	OD-23/3346	9.5 ltrs.	5.5 ltr. P/2.	4 ltr.	60.00	240.00	M.P Sharma
478/21.08.14	4191/ 10.8.14	OR-23/8420	34 ltrs.	25 ltrs. P/63	9 ltrs.	63.00	567.00	M.D. Manan
1210/ 14.1.15	14470/ 21.12.14	OD-23A/ 5924	6.19 ltrs.	5.19 ltr. P/26	1 ltrs	54.00	54.00	B. Sahu
367/ 19.7.14	5104/ 27.6.14	OD-23/ 5932	10.61 ltrs.	5.64 ltr	5 ltrs	61.00	305.00	J.C Rout
175/ 2.6.14	2669/ 12.5.14	OD-23A/ 5931	72 ltrs	71 ltr.	1 ltr.	58.00	58.00	Muktar Ahama d
TOTAL :							1224.00	

In response to audit objection the E.O. recovered Rs.1,224.00 vide M.R.No.17019 to 17023 dtd.21.09.2015 from the persons concerned. Hence the PARA was dropped.

PARA: 13 AUDIT OF RECEIPTS

13.1 - ASSESSMENT OF TAXES

Para : 13.1 : ASSESSMENT OF TAXES :

The Taxes on holding latrine, lighting and water have been collected by the Council on the annual rental value of the building fixed by the valuation organization of H & UD Deptt. Odisha. Taxes and imposed by the Council U/s 131 of O.M. Act – 1950 at the following rates :-

1. Holding Tax - 5%
2. Lighting Tax - 3%
3. Water Tax - 2%
4. Latrine Tax - 1%

13.2 - COLLECTION OF TAXES

Pare : 13.2 : COLLECTION OF TAXES :

The D.C.B Register of taxes for the year 2014-15 has not been maintained. On issue of objection memo in this context the E.O worked out the D.C.B. position and furnished the same to audit which is mentioned below. Due to non maintenance of D.C.B Register the figures furnished by the E.O. in respect of D.C.B could not be checked. However the E.O. is advised to take necessary steps for maintenance of the D.C.B register henceforth under compliance reported to audit.

The D.C.B has been furnished as per the data supplied by the local authority.

Sl.No.	Name of the Taxes & Fees	Demand			Amount collected during period 01.04.2014 to 31.03.2015				Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total.
1	2	3	4	5	6	7	8	9	10	11	12
1.	Holding Tax	4123633.50	1560774.30	5684407.80	260197.40	688528.70	114951.25	1063677.35	3863436.10	757294.35	4620730.45
2.	Sanitation Tax	580215.93	363788.70	944004.63	53572.80	141746.00	22889.25	218208.05	526643.13	199153.45	725796.58
3.	Lighting Tax	978013.42	801613.85	1779627.27	159541.10	425815.25	64394.15	649750.50	818472.32	311404.45	1129876.77
4.	Water Tax	799736.57	552259.80	1351996.37	109701.60	282384.65	47329.55	439415.80	690034.97	222545.60	912580.57
	Total:	6481599.42	3278436.65	9760036.07	583012.90	1538474.60	249564.20	2371051.70	5898586.52	1490397.85	7388984.37

Vedanta											
1.	Holding Tax	1772727.00	8863637.00	26590911.00	1772727.00	0.00	0.00	1772727.00	0.00	8863637.00	8863637.00
2.	Sanitation Tax	3545454.00	1772727.00	5318181.00	3545454.00	0.00	0.00	3545454.00	0.00	1772727.00	1772727.00
3.	Lighting Tax	10636362.00	5318181.00	15954543.00	10636362.00	0.00	0.00	10636362.00	0.00	5318181.00	5318181.00
4.	Water Tax	7090910.00	3545455.00	10636365.00	7090910.00	0.00	0.00	7090910.00	0.00	3545455.00	3545455.00
	TOTAL:	39000000.00	19500000.00	58500000.00	39000000.00	0.00	0.00	39000000.00	0.00	19500000.00	19500000.00
	G. TOTAL.	45481599.42	22778436.65	68260036.07	39583012.90	1538474.60	249564.20	41371051.70	5898586.52	20990397.85	26888984.37

Name of the Tax	Total Demand	Total Collection + Rebate allowed	%age of collection that of demand
Holding Tax	32275318.80	18790951.35	58.22
Sanitation Tax	6262185.63	3763662.05	60.10
Lighting Tax	17734170.27	11286112.50	63.64
Water Tax	11988361.37	7530325.80	62.81
T O T A L :	68260036.07	41371051.70	60.60

It would be seen from the above table that the collection figures of both arrears and current are very poor as compared to demand figures. Due to lack of proper co-ordination between the collecting and supervising agency the collection is miserable. So the E.O as well as the Council is advised to take significant steps to expedite the collection. Further suitable steps if required, such as reward and punishment need to be initiated as per provision for better achievements.

Year wise break up of outstanding Taxes :-

In spite of repeated request through objection memo the local authority failed to furnish the year wise break up of outstanding Taxes as on 31.03.2015. In the last audit report the Year wise break up of outstanding Taxes has also not been furnished. Basing on the date made available to audit. The outstanding taxes up to 2013-14 and for the year 2014-15 have been worked out and furnished below.

Year	Holding Tax	Sanitation Tax	Lighting Tax	Water Tax	TOTAL
Upto 2013-14	3863436.10	526643.13	818472.32	690034.97	5898586.52
Regular.					
2014-15	757294.35	199153.45	311404.45	222545.60	1490397.85
TOTAL :	4620730.45	725796.58	1129876.77	912580.57	7388984.37
Upto 2013-14	0.00	0.00	0.00	0.00	0.00
Vedanta					
2014-15	8863637.00	1772727.00	5318181.00	3545455.00	19500000.00

GRAND TOTAL:	13484367.45	2498523.58	6448057.77	4458035.57	26888984.37
--------------	-------------	------------	------------	------------	-------------

No demand notice has been served in Form – O signed by the E.O or any other officer authorized on that behalf as per Sec. 161 of O.M Act 1950 against the unpaid taxes within sixty one days from due date.

Issue of Distress Warrant :

As no demand notice has been served in Form – O as per Sec. 161 of O.M Act. 1950 the issue of Distress Warrant does not arise.

Filing of Suit :

The municipality has not filed any suit in any court of competent jurisdiction against the defaulting of Tax Payers as per Sec. 163 of O.M. Act 1950.

13.3 - COLLECTION OF OTHER TAXES / FEES/ FINES

Para : 13.3 : COLLECTION OF OTHER TAXES / FEES/ FINES :

An abstract of D.C.B of various Taxes / Fees / Fines during the period covered under audit is furnished below basing upon the information given by the local authority on issue of objection memo.

Sl.No.	Name of the Taxes & Fees	Demand			Amount collected during period 01.04.2014 to 31.03.2015				Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total.
1	2	3	4	5	6	7	8	9	10	11	12
1.	License U/s 290(1) of O.M. Act 1950	0.00	8203.00	8203.00	0.00	8203.00	0.00	8203.00	0.00	0.00	0.00
2.	Mobile Shop	0.00	28470.00	28470.00	0.00	28470.00	0.00	28470.00	0.00	0.00	0.00
3.	Tenament/ Slum Staff Quarter rent.	627422.00	19080.00	646502.00	0.00	1800.00	0.00	1800.00	627422.00	17280.00	644702.00
4.	Lease amount	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.	Ground Rent	359360.00	662400.00	1021760.00	140972.00	32825.00	0.00	173797.00	218388.00	629575.00	847963.00
6.	Bus Stand Shop & Plot.	187800.00	93900.00	281700.00	0.00	0.00	0.00	0.00	187800.00	93900.00	281700.00
7.	Bus Parking Fees	0.00	318482.00	318482.00	0.00	318482.00	0.00	318482.00	0.00	0.00	0.00
8.	Miscellaneous/ Building Plan.	0.00	2431584.00	2431584.00	0.00	2431584.00	0.00	2431584.00	0.00	0.00	0.00
	TOTAL :	1174582.00	3562119.00	4736701.00	140972.00	2821364.00	0.00	2962336.00	1033610.00	740755.00	1774365.00

Year wise break – up of outstanding Taxes :-

In spite of repeated request through objection memo the local authority failed to furnish the year wise bread up of outstanding other Taxes as on 31.03.2015. In the last audit report the year wise break up of outstanding Taxes has also not been furnished. Basing on the data made available to audit the outstanding Taxes up to 2013-14 and for the year 2014-15 have been worked out and furnished below.

Year	License U/s. 290(1) of the O.M. Act.1950	Ground rent.	Misc./ Building Plan	Bus Stand shop & Plot	Slum Quarter and others	TOTAL
Upto	0.00	218388.00	0.00	187800.00	627422.00	1033610.00
2013-14						
2014-15	0.00	629575.00	0.00	93900.00	17280.00	740755.00

TOTAL :	0.00	847963.00	0.00	281700.00	644702.00	1774365.00
---------	------	-----------	------	-----------	-----------	------------

Less Collection of Slum Staff Quarter Rent :-

As per the D.C.B position of different taxes and rents submitted by the local authority for the year 2014-15, there is current demand of Rs.19,080.00 towards slum quarter rents for the year 2014-15. During the year under audit only a sum of Rs.1800.00 has been realized towards slum staff quarter rents. It was asked through objection memo to state :-

1. What is the reason behind less collection of slum quarter rents ?
2. What steps have so far been taken for realization of outstanding as well as current slum quarter rents ?
3. Who are responsible for less collection of slum quarter rents ?

In response to audit objection memo the E.O. replied that :- The details of occupants of the quarters are not available in the Office. It will be ascertained by physical verification on the spot and there after steps will be taken to realize the arrear dues along with the current dues.

It is a matter of astonishment that the local authority is in dark regarding the detailed position of occupants of the slum quarters and also no adequate steps have been taken to find out the details position along with realization of rents.

In this context the attention of the Council as well as attention from higher Administrative Authorities is invited to make an enquiry and to take steps for realization of arrear demand as well as current demand amicably or by taking legal procedure as the case may be.

Non-Collection of Bus Stand Shop & Plot Rent :-

As per the D.C. B. position of different Taxes and rents for the year 2014-15 submitted by the local authority there is demand of Bus stand shop rent & Plot rent amounting to Rs.2,81,700.00 as follows :

Arrear demand	Rs.1,87,800.00
Current demand	Rs. 93,900.00
Total :	Rs.2,81,700.00

But no amount was collected towards arrear and current demand of Bus stand shop and plot rent during the year 2014-15.

It was asked through objection memo to state :-

1. What is the reason for non collection of aforesaid rents ?
2. What steps have been taken by local authority towards realization of rent ?
3. Who are responsible for non- collection of Bus stand shop rent & plot rent ?

In response to audit objection memo the E.O. replied that :- As the shops of Bus stand are on Railway land the dispute was raised by Railway and the matter is sub-judice in the Hon'ble High Court of Odisha . Steps will be taken after finalization of the case.

However, no recorded evidence in support of the above reply was produced to audit for verification. In this context, the kind attention of the council as well as the administrative authority is hereby invited to solve the dispute (if any) and to take steps for realization of outstanding dues for the benefit of the Municipality.

13.4 - Non return of duplicate copy of Holding Receipt to the Party-

In course of checking of collection of Holding Tax receipt it was found that in none of the cases the duplicate copy of collection receipt is returned to the party after signature of the Executive Officer. Out of the three copies of collection receipt, the first copy is to be furnished to the party by the tax collector at the time of collection of Taxes, the second copy is to be furnished to the party by the tax collector after obtaining the signature of the Executive Officer and the third copy is to be retained in office for verification and future reference. But it is found that the second copy has been retained in the receipt books which is irregular and objectionable. Moreover the second copy and the third copy of receipt are not signed by the Executive Officer. The Executive Officer as well as the Tax Daroga should instruct the Tax Collectors to follow the provisions strictly under compliance reported to audit.

Though the same was pointed out by the previous Audit but no steps has been taken to rectify the mistake. So once again the E.O is suggested to take necessary steps in this regard.

13.5 - Revision of Rent and Tariff on Holding Taxes and assessment of new holding -OSP-189

The assessment of Holding Tax on Jharsuguda Municipality is based on the valuation conducted for the period 1990-2000 published (Final) on 28th March 2000 U/s. 143/146 of O.M Act – 1953. As the latest valuation conducted for the period 2000-2010 by the valuation deptt. BBSR is in conclusive stage and the final report is yet to be received by the Municipality. So there has been no revision of Holding Tax.

On issue of objection memo regarding supply of information regarding assessment of new holding during the year under audit no reply was furnished by the local authority. Besides assessment register was also not produced to audit. As such it is construed that no new assessment has been made during the year under audit. Kind attention of the council is hereby drawn to look into the matter for assessment of newly constructed buildings every year.

Assessment of Taxes on Railway Land :-

As per provisions contained in section 131 (1)(a) of the O.M. Act 1950 the Municipalities shall impose tax on holdings situated within the Municipality on their annual value. As per provisions contained under section 131(2)(b) of O.M Act. 1950 Municipality shall levy holding tax on annual value of Railway Land situated within the Municipalities. As per rule 518 (1) O.M. Rules 1953 the annual value is to be determined by a committee consisting of the E.O., the Collector of the District and representative of the Railway authority.

In this context it was asked through objection memo to intimate the detail information about Railway Land in the ULB and whether tax is being levied in the said land or not. But no reply was furnished by the local authority. Hence it is construed that the Municipality has not levied any tax on Railway Land within the Municipality. Kind attention of the council is hereby drawn to do the needful in this regard.

13.6 - Time Barred Dues -

Para : 13.6 Time Barred Dues :-

Due to non availability of year wise break up of outstanding taxes and fees, the time barred dues could not be worked out. The local authority once again suggested to work out the year wise break up of outstanding taxes and fees and shown to next audit for verification

13.7 - Assessment of Holding tax of Sesa SterLite Ltd. Aluminium & Power, Jharsuguda. OSP-174 to 178

In response to the allegation of Municipality regarding illegal construction of Township of Vedanta in Municipal Area the head H.R., Sesa Ster Lite Ltd., Dr. Rajeev Nayan, wrote a letter to the Chairman, Jharsuguda Municipality on 19.06.2014 clarifying that their Township has been constructed in accordance with the law and permission granted to them by JRIT after issuance of unconditional no objection from the Office of Jharsuguda Municipality. In this connection he mentioned that they are responsible and law abiding company and pay all dues to Govt. as per rules. He also requested to intimate the details of Holding Tax which will be deposited soon.

Vide letter no.2540/JM., dtd.25.07.2014 the Executive Officer intimated Dr. Rajeev Nayan, Head Human Resource, Sesa SterLite Ltd., Aluminium & Power, Jharsuguda regarding the Demand of Holding Tax for the year 2012-13 and 2013-14. The Executive Officer categorically mentioned in the said letter that the holding tax amount has been duly calculated by the valuation organization of H & UD Deptt. Govt. of Odisha.

The early demand of Holding Tax made by the E.O. was Rs.2,90,94,343.00. In the said letter the Executive Officer, requested to pay Rs.5,81,88,686.00 towards holding Tax due for the year 2012-13 & 2013-14. The copy of the aforesaid letter was sent to Collector – cum – Dist. Magistrate, Jharsuguda and valuation Organization, Bhubaneswar, vide memo no.2541 and 2542 dtd.25.07.2014 respectively.

Again vide letter no.2845/JM., dtd.28.08.2014 the Executive Officer, resubmitted a fresh demand note regarding Holding Tax for the year 2012-13 and 2013-14 to Dr. Rajeev Nayan, Head Human Resource, Sesa SterLite Ltd., for Rs.3,90,00,000.00. In the said letter the E.O mentioned that after due clarification from the valuation organization regarding the calculation rate the Holding Tax amount has been duly calculated as per the instruction of the valuation organization of H & UD Deptt., The yearly holding tax due is Rs.1,95,00,000. He requested to pay a total amount of Rs.3,90,00,000.00 towards Holding Tax for the year 2012-13 and 2013-14. The copy of aforesaid letter was sent to

Collector – cum – District Magistrate, Jharsuguda and valuation officer, valuation organization, BBSR vide letter no.2846 and 2847 dtd.28.08.2014 respectively.

It was asked through POM to clarify the following points in connection with the reduction of Holding Tax payable by Sesa Ster Lite Ltd., for the year 2012-13 and 2013-14.

1. In the 1st letter of E.O., the holding tax of Sesa Ster Lite Ltd., was fixed of Rs.2,90,94,343.00 per annum. It is stated in the said letter that the holding tax amount has been duly calculated by valuation Organization of H & UD Deptt. But the copy of the calculation sheet is not attached in the file. What is the basis of calculation and where is the calculation sheet ? The said calculation sheet (if any) may be produced to audit for verification.

2. In the letter from Sesa Ster Lite Ltd., sent to the Chairman, Jharsuguda Municipality on 19th June 2014. The company agreed to pay the holding tax dues fixed by the Municipality. The company did not challenge the amount of holding tax fixed and directed to pay vide letter no.2540/JM., dtd.25.07.2014. The matter to be concerned is when there was no complaint from company side, what was the reason of resubmission of holding tax dues for a reduced amount by the E.O..

3. Why the local authority resubmitted the demand notice of holding tax in reduced rate in violation of the rate of fixed by the valuation organization as stated in the first letter ?

4. The company paid Rs.3,90,00,000.00 in shape of Demand Draft of ICICI Bank bearing no.246752 dtd. 03.09.2014.

5. The Holding Tax of newly fixed holding tax of Rs.1,95,00,000.00 per annum has been signed by the E.O., M.E., and J.E on dt.18.09.2014. As such it was construed that calculation holding tax was made after fixation of demand and payment there after.

How the E.O., demanded the holding tax of Rs.1,95,00,000.00 per annum to the Sesa Ster Lite Ltd. Before assessment / Calculation of holding tax.

6. Due to resubmission of demand of holding tax in reduced rate to Sesa Ster Lite Ltd. There occurred loss to Municipality as calculated below.

Yearly holding tax of Sesa Ster Lite Ltd., Rs.2,90,94,343.00

Initially fixed.

Yearly holding tax of Sesa Ster Lite Ltd. Rs.1,95,00,000.00

Fixed subsequently. -----

Less Amount : Rs. 95,94,343.00

For two year = Rs.95,94,343.00 x 2 = Rs.1,91,88,686.00.

Who is/are responsible for less realization of holding tax ?

In response to audit objection the E.O. replied that :- Calculation figure amounting to Rs.2,90,94,343.00 is not available in Office. The calculation of holding tax assessment was done by Ex-E.O. The calculation sheet of Rs.1,95,00,000.00 is produced.

In absence of the calculation sheet regarding assessment of holding tax of Sesa Ster Lite Ltd., amounting to Rs.2,90,94,343.00 the reason behind revision of assessment followed by reduction of holding tax could not be ascertained. However kind attention of H & UD Deptt., is hereby invited to take necessary steps to re-assess the holding tax of Sesa Ster Lite Ltd. by the valuation department so that the exact amount of holding tax due against Sesa Ster Lite will come to light. Till then the less realized amount of Rs.1,91,88,686.00 for two years is kept under objection.

13.8 - Collection Installation and renewal fees from Mobile Towers -

The DCB register of mobile towers has not been maintained. In absence of the same the demand, Collection and balance position of installation fees and renewal fees could not be ascertained. However on checking of Misc. Receipt Books, BD register and Accountant cash Book it is found that a sum of Rs.15,27,952.00 has been received towards renewal and installation fees of Mobile towers from different service providers. But total no. of towers installed and renewal by each company is not known. No DCB register has been maintained to ascertain the demand, Collection and Balance. The files are also not maintained properly. The letters received from companies towards deposit of installation / renewal fees are also not found in the files. However basing upon the figures of above records the amount received is furnished below :-

Sl.No.	From whom received	B.D.No./Date	Amount
--------	--------------------	--------------	--------

1.	Reliance Jio Info Ltd. BBSR	979709 dt.22.03.2014	48,000.00
2.	Idea Celluar , BBSR	358647 dt.17.04.2014	1,000.00
3.	Transcend Infrastructure.	905671 dt.20.05.2014	24,000.00
4.	ATC Telecom	905195 dt.20.05.2014	12,000.00
5.	ATC India	905205 dt.20.05.2014	6,000.00
6.	Ortel Communication.	747783 dt.02.07.2014	64,420.00
7.	Reliance Jio, Info Cum Ltd., BBSR	294308 dt.15.09.2014	55,270.00
8.	Ortel Communication.	994249 dt.30.10.2014	64,420.00
9.	Vodafone Specatal Ltd.,	071221 dt.24.12.2014	8,000.00
10.	Bharati Infratel Ltd., BBSR	670313 dt.31.12.2014	16,000.00
11.	Railtel	719576 dt.02.12.2014	9,00,767.00
12.	ATC Telecom Towers.	105907dt.20.02.2015	30,000.00
13.	-do-	105895 dt.20.02.2015	22,500.00
14.	-do-	105871 dt.20.02.2015	7,500.00
15.	Reliance Jio	845643 dt.03.03.2015	25,000.00
16.	-do-	843163 dt.21.02.2015	2,43,075.00
		TOTAL :	15,27,952.00

Through objection memo the local authority was asked to furnish the details of collection towards total no.of mobile towers installed in Municipal area and collection of installation fees & renewal fees during the year 2014-15.

In response to audit objection the local authority simply furnished the no.of towers i.e. 26 nos.towers with collection fees of Rs.85,000.00 from 5 nos.of mobile companies against the collection of Rs.15,27,952.00 as mentioned above. The reply of the local authority has no relevancy with the objection raised. The reply of the local authority should be pin pointing to the objection raised by audit.

However the local authority is hereby suggested to ascertain the actual nos. of mobile towers in the Municipal area and to prepare DCB of the dues realizable from the respective companies and to produce before next audit for verification.

Further the local authority is advised to follow up the instruction of H & UD Deptt. vide Notification No.HUD-DIR-POLICY-16/2014(PT)-28334 dt.31.12.2014 and collect the installation fee and renewal fee accordingly.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Irregular payment of Salary to the staff of Dr. Iqbal Urdu Odiya Project Primary School OSP. 181					
It would be seen that 3 nos. of Staff of Dr. Iqbal Urdu Odiya Project Primary School were being paid consolidated pay @ Rs.5,000.00 per month. As per Council resolution dtd. 07.06.2014 it was decided to pay the salary equivalent to the salary paid to the staff of Ekatali High School. Accordingly their salary was fixed as per ORSP Rules – 2008 and paid w.e.f. June – 2014. Details payment statement is furnished below.					
Sl. No.	Name of the Teachers.	Details of salary	Period of Salary	Actual pay paid previously.	Excess.
1.	Md. Irsad Khan	Pay = 5200/= + G.P = 1900/= + DA58%=4118/=	June-14 To Feb- 15 9 months.	5000.00	Rs.6218.00 X 9 months =55,962.00
2.	Pravin Arra	Pay = 5200/= + G.P = 1900/= + DA58%=4118/=	June-14 To Feb- 15 9 months.	5000.00	Rs.6218.00 X 9 months =55,962.00
3.	Fozail Ahamod	Pay = 5200/= +	June-14	5000.00	Rs.6218.00

	G.P = 1900/= +	To	X 9 months
	DA58%=4118/=	Feb- 15	=55,962.00
	=Rs.11218.00	9 months	
		TOTAL :	Rs.167886.00

The local authority was asked to produce Govt. approval / Order in support of payment of salary in regular scale before audit.

In response to audit objection memo the E.O. replied that :- *payment has been made from Own Fund after council approval. However Govt. will be moved for approval.*

Release of regular scale without prior approval of the Govt. is quite irregular and unauthorized. However necessary steps may be taken to obtain post-facto approval in support of enhancement of salary under compliance reported to audit. Till then Rs.1,67,886.00 is kept under objection.

14.2 - Irregular payment of Salary to the staff of Sanjay Gandhi High School, Malimunda OSP - 182 to 184

Vide Letter No.13506/H & UD, BBSR., dtd.05.07.2014 it was decided to transfer 7 nos. of High Schools and M.E Schools managed by Urban Local Bodies to the Administrative Control of S & ME Department. Sanjay Gandhi High School, Malimunda under Jharsuguda Municipality was one of the High Schools under ULB which was decided for transfer. As per Order No.15634/H & UD, BBSR dtd.06.08.2014 of Director Municipal Administration and ex-officio Addl. Secretary to Govt., Sanjay Gandhi High School, Malimunda of Jharsuguda Municipality was transferred along with Teaching and Non-Teaching Staff to the Control of S & ME Deptt., and declared as Govt. Employee. As per letter no.13506/H & UD. BBSR dtd.05.07.2014 the fixation of pay of both Teaching and Non-teaching staff will be made by the School and Mass Education Deptt. under Rule 74(d) of Odisha Service Code.

Upto June 2014 the staff of Sanjay Gandhi High School were paid consolidated pay @ Rs.5,000.00 to the trained graduate teachers, @ Rs.4750.00 to Classical and Hindi Teacher, @ Rs.3600.00 to P.E.T, Rs.3480.00 to Jr. Asst. @ Rs.2700.00 to Peons.

On 13.08.2014 the Dealing Asst. put up file for approval of regular pay structure of the staff of Sanjay Gandhi High School w.e.f. June 2014 which was approved on 19.08.2014. But as per Govt. order, the fixation of pay will be made by S & ME Deptt. So, in violation of Govt. order, the Municipality fixed the salary of the staff of Sanjay Gandhi High School and paid accordingly w.e.f. June 2014 even though the staff have been declared as Govt. Employee by Letter No.15634/H & UD., dtd.06.08.2014.

It was asked through objection memo to state to audit under what circumstance their salary was paid in regular scale without fixation of pay by S & ME Deptt. The details of excess payment made during the year 2014-15 are furnished below. It was also asked to local authority to state why the excess payment will not be suggested for recovery.

N.B. As per letter No.19094/ S&ME., dtd.27.08.2014 communicated to D.E.O., Jharsuguda, it was stated that Sanjay Gandhi High School, Malimunda along with Teaching & Non teaching staff are transferred to S & ME Deptt. and the DEO was directed to conduct a joint physical verification of the school with the E.O. of the ULB to verify the position of teaching and non teaching staff of the school. The letter has also been communicated to the E.O., Jharsuguda Municipality vide memo no.19095/S&ME dtd.27.08.2014.

Vr.No./Date	Period	Present Amount	Previous paid	Excess paid
520/01.09.2014	June – 14	198223.00	46980.00	151243.00
521/0.09.2014	July – 14	198223.00	46980.00	151243.00
581/11.09.2014	Aug.-14	198223.00	46980.00	151243.00
666/26.09.2014	Sept. 14	198223.00	46980.00	151243.00
843/31.10.2014	Oct. – 14	198223.00	46980.00	151243.00
1106/19.12.14	Nov.- 14	198223.00	46980.00	151243.00
1224/21.01.2014	Dec.- 14	198223.00	46980.00	151243.00
	TOTAL :	1387561.00		

Regular Salary particulars of Sanjay Gandhi High School Teaching and Non teaching staffs. :-

Sl. No.	Name of the Teachers.	Details of salary	Period of Salary	Actual pay paid previously.	Excess.
1.	Sri Tosha Prakash Patel,	Pay = 9300/= + G.P = 4200/= +	June-14 To	5000.00	Rs.16330.00 X 7 months

	Head master.	DA58%=7830/=	Dec..14		=114310.00
		=Rs.21330.00	7 months.		
2.	Lalit Mohan Patel, Asst.Tr.	Pay = 9300/= +	June-14	5000.00	Rs.16330.00
		G.P = 4200/= +	To		X 7 months
		DA58%=7830/=	Dec..14		=114310.00
		=Rs.21330.00	7 months		
3.	Himandri Patel, Asst. Tr.	Pay = 9300/= +	June-14	5000.00	Rs.16330.00
		G.P = 4200/= +	To		X 7 months
		DA58%=7830/=	Dec..14		=114310.00
		=Rs.21330.00	7 months.		
4.	Manoranjnan Nayak, Asst.Tr.	Pay = 9300/= +	June-14	5000.00	Rs.16330.00
		G.P = 4200/= +	To		X 7 months
		DA58%=7830/=	Dec..14		=114310.00
		=Rs.21330.00	7 months.		
5.	Benudhar Bhainsa, Asst.Tr.	Pay = 9300/= +	June-14	5000.00	Rs.16330.00
		G.P = 4200/= +	To		X 7 months
		DA58%=7830/=	Dec..14		=114310.00
		=Rs.21330.00	7 months.		
6.	Sumant Kumar Biswal, Classical Tr.	Pay = 9300/= +	June-14	4750.00	Rs.16580.00
		G.P = 4200/= +	To		X 7 months
		DA58%=7830/=	Dec..14		=116060.00
		=Rs.21330.00	7 months.		
7.	Sanjay Patel, Hindi Tr.	Pay = 9300/= +	June-14	4750.00	Rs.16580.00
		G.P = 4200/= +	To		X 7 months
		DA58%=7830/=	Dec..14		=116060.00
		=Rs.21330.00	7 months.		
8.	Chandra Sekhar Pruseth P.E.P.	Pay = 8370/= +	June-14	3600.00	Rs.14049.00
		G.P = 2800/= +	To		X 7 months
		DA58%=6479/=	Dec..14		=98343.00
		=Rs.17649.00	7 months.		
9.	Nrupalal Majhi, Jr. Asst.	Pay = 5200/= +	June-14	3480.00	Rs.7738.00
		G.P = 1900/= +	To		X 7 months
		DA58%=4118/=	Dec..14		=54166.00
		=Rs.11218.00	7 months.		
10.	Dibya Maka. Night Watch Man	Pay = 4980/= +	June-14	2700.00	Rs.7823.00
		G.P = 1680/= +	To		X 7 months
		DA58%=3863/=	Dec..14		=54761.00
		=Rs.10523.00	7 months.		
11.	Subrat Kumar Nayak, Peon.	Pay = 4980/= +	June-14	2700.00	Rs.7823.00

	G.P = 1680/= +	To	X 7 months
	DA58%=3863/=	Dec..14	=54761.00
	=Rs.10523.00	7 months.	
		TOTAL :	Rs.1065701.00

In response to audit objection the E.O replied that :- *after taking undertaking with affidavit from the employees, council approved to pay the salaries of the teachers from its own fund. However the assets of School and building and Land have not been handed over to School and Mass Education Department.*

As the said high school has been transferred to S & ME Deptt. along with teaching and non teaching staff from the actual date of transfer , the staff of the school should not be paid salaries from the Municipality . But in violation of the Govt. order their salaries were fixed in regular scale and paid from Municipal Fund. Clarification may be sought from the S & ME deptt. regarding actual date of transfer and the date from which the staff will be eligible to get regular salary. If they are going to be paid arrear salaries from the Govt wef the date of publication of resolution, then the ULB should take steps for realization of the payment made to the concerned employees of the school out of Municipality Fund . Besides post-facto approval of enhancement of salary may be obtained from the competent authority. Till then , the amount paid from Municipal Fund amounting to Rs. 13,87,561.00 is kept under objection.

14.3 - Preparation of Detailed Project Report for Solid Waste Management Plan of Jharsuguda Municipality -OSP No.101 to 104.

In course of checking of the file for preparation of DPR on Solid Waste Management Plan of Jharsuguda Municipality the following irregularities were noticed.

1. Vide Letter No.2622/JM., dtd.02.08.2014 Sealed quotation were invited for preparation of DPR on Solid Waste Management without wide publication in News Paper as required under Rule 355 of O.M. Rule – 1953.
2. Three quotation of the following firms are available in the CR, out of which two quotation are only signed by the E.O. himself. 3 envelopes are kept in the file having no address and postage stamp. No envelopes have been signed by any member of Tender Committee.

<u>Date</u>	<u>Price</u>		
i)	Development support Centre	6.8.14	1528000.00
	Ph.No.0674-2546346,		Not signed by EO
	Sahid Nagar, BBSR.		
ii)	Ardra Consulting Service	8.8.14	1015341.00
	Pvt. Ltd., A/79, Sahid Nagar,		Signed by EO on 8.8.14
	BBSR.		
iii)	Banarasi Seva Samiti,	5.8.14	1685000.00
	At/Po:Baliguda, Kandhamal,		Signed by EO on 8.8.14
	Phulabani,		

3. Comparative statement was prepared & signed by E.O. only.

From the above facts it was construed that it had been processed without knowledge of Tender Committee.

Vide Letter No.23711/JM., dtd.18.08.2014, the E.O. informed the M.D of Ardra Consulting Service Pvt. Ltd., BBSR to attend before the Tender Committee on preparation of DPR Solid Waste Management or send negotiation rate through e-mail to the Municipality.

The M.D. of Ardra Consulting Services offered a Price of Rs.8,50,000.00 for aforesaid work.

Vide letter no.2990/JM., dtd.09.09.2014 the E.O. gave work order for carrying out a - Feasibility Study for JSG Municipality Area for a Solid Waste Management Plan at the cost of Rs.8,50,000.00 (negotiated) with certain terms and conditions.

No agreement was executed on stamped paper Form W-III as required under rule – 341 of O.M Rules – 1953.

On 24.09.2014 the M.D sent a letter to the E.O., regarding acceptance of negotiated amount of Rs.8,50,000.00.

He was given advance Rs.3,00,000.00 vide Vr.No.679 dtd.30.09.2014 in shape of cheque no.239174 dtd.30.09.2014 of Axis Bank.

As per item 11 of the *terms & conditions* imposed with the work order:- If the consignment will not be completed within three months then the supply order will automatically be cancelled.

In the mean time, from the date of issue of work order, more than 10 months have been passed.

As per terms and condition the consignment might have been completed.

It is here by asked to furnish detail information regarding finalization of Feasibility Study for Solid Waste Management Plan followed by submission of DPR and adjustment of outstanding advance.

If the consignment has not been completed within the stipulated period and no more extension of time is allowed. It may be stated to audit why the consignment will not be treated as cancelled and the advance of Rs.3,00,000.00 will not be suggested for recovery.

In response to audit objection statement the local authority replied that :- *As per the work order and the term and conditions laid therein, the project work should have been completed in the stipulated period. However the firm will be asked to submit the D.P.R against the work order and the outstanding advance will be adjusted.*

From the reply of the local authority, it is clearly understood that no DPR has been submitted till date. As per term and conditions, if the consignment will not be completed within three months from the date of supply order, it will be automatically cancelled. In the mean time, more than one year have been lapsed from the date of issue of work order and no DPR has yet been submitted. Thus, it is construed that the consignment has not been completed. As per term and conditions, the work order stands cancelled and hence the advance paid to the private firm amounting to Rs.3,00,000.00 is suggested for recovery from Sri M. Srinivas, Ex-E.O., Jharsuguda Municipality.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri M. Srinivas,	Ex-Executive Officer,	At present E.O., Sundargarh Municipality,	300000.00

14.4 - Irregular payment of Advance to Mahabir Printing works - OSP No.89 to 90.

Vide letter No.2731/JM., dtd.20.08.2014 Sealed Tenders were invited for colouring and serial numbering of ward wise street light electrical poles of Jharsuguda Municipality.

In the concerned file 3 (three) following open quotations are available. In the quotation notice the duration of work was 20 days.

Sl.No.	Name of the Firms	Amount	Days.
1.	Hari Om Printers	35,000.00	45 days
2.	KGN Painting works	28,000.00	45 days
3.	Mahabir Painting works	26,000.00	30 days

Vide letter No.2432 dtd.24.10.2014 work order was issued to Mahabir Painting Works to take up the works without mentioning the time limit. No agreement was executed with the Mahabir Painting Work.

The letter no. of the quotation notice published on 20.08.2014 is greater than the letter no. of work order issued on 24.10.2014. It may be clarified to audit how it was possible.

On 08.12.2014 Mahabir Painting Works requested for payment of advance of Rs.15,000.00. Advance of Rs.10,000.00 was sanctioned and paid vide vr.no.1129 dtd.22.12.2014. In the quotation call notice the duration of work was 20 days. Mahabir Painting Works mentioned 30 days duration of work in the quotation.

As the work order was issued on 24.10.2014 the work would have been completed within one month from the date of issue of work order. But almost after completion of 2 months from the issue of work order the payment of advance is quite unjustified. Had the work been completed within the stipulation period, payment would have been made after verification. Payment of advance on 22.12.2014 indicates that the work had not

been started then. When the party failed to execute the work within the stipulated period the work order would have been cancelled. In stead advance payment was made which is quite irregular.

It was asked through objection memo to ascertain the present position of the work followed by adjustment of advance. Necessary steps need to be taken for early adjustment of advance through proper voucher or making cash recovery.

In response to objection statement the local authority replied that :- *Noted.*

The local authority reply is not satisfactory. Hence the objection holds good for recovery of Rs.10,000.00

For the above irregular payment the E.O. Sri M. Srinivas is solely responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri M. Srinivas,	Ex-Executive Officer,	At present E.O., Sundargarh Municipality,	10000.00

14.5 - Wasteful expenditure incurred for function of Retirement employees pension distribution - OSP No.171 to 173

In course of checking of paid vouchers for the year 2014-15, it was noticed that vide Vr.No.1039 dtd.6.12.2014 a total sum of Rs.58,232.00 was booked expenditure for function of retired employees pension distribution on 22.11.2014 as detailed below.

Pension is a personnel claim of the employees after retirement. The employees should come to Office to receive their pension in due course. There should be no function for payment of pension.

On verification of sub vouchers it was noticed that pensioners were provided Shawl, Gamuchha, Tiffins etc. out of Municipal Fund. There is no instruction of Govt. for distribution of employees pension by way of organizing a function. The aforesaid expenditure would have been avoided

The amount incurred for the said purpose could have been utilized for development of Municipality.

Hence it was asked through objection memo to state to audit.

1. Under which provision the said function was organized ?
2. Whether it was in the budgetary provision or not ?
3. Whether it was passed in Council Meeting or not ?
4. Who are responsible for such waste full expenditure ?
5. Why the amount will not be suggested for recovery ?

Sv.No.	Name of Article.	Amount
1	Gamuchha	4950.00
2	Gamuchha	4400.00
3	Shawl	4000.00
4	Folder / Pen	1125.00
5	Spoon /Mug/Plate	678.00
6	Water Glass.	770.00
7	Cup / Plate	993.00
8	Cup / Plate	926.00
9	Snacks	900.00
10	Snacks	560.00
11	Tent House	4700.00
12	Tent House	4000.00
13	Mineral Water	1020.00
14	Sound System	2400.00
15	Banner	1350.00
16	Tee / Water	3320.00
17	Photograph	2500.00

18	Tiffin / Snacks	14640.00
19	Flower.	5000.00
	TOTAL :	58232.00

The local authority failed to answer the question raised in the objection memo. In stead the local authority furnished the following reply which is totally irrelevant.

Reply of the local authority :- *The function was organized to mark it as an achievement as backlog huge amount of arrears of pension amounting to near about 2 crores of Rupees was cleared.*

Hence the objection stands for recovery.

Persons Responsible :-

1. Sri M. Srinivas , Ex-E.O.
2. Sri Deepak Kumar Naik. Asst. Tr. I/c. Dealing Asst.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri M. Srinivas,	Ex-Executive Officer,	At present E.O., Sundargarh Municipality,	29116.00
2	Sri Deepak Kumar Naik,	Asst. Teacher.	At- Jharsuguda Municipality, Po-Dist -Jharsuguda.	29116.00

14.6 - Govt. approval wanting in support of purchase of Municipal Vehicle - OSP No.169 to 170

1. Vide resolution No.16 of Council Meeting held on 30.01.2014 it was unanimously decided to purchase one vehicle (Scorpio / Innova / Bolero) out of Municipal Own Fund.
2. On 15.09.2014 the Executive Officer sought approval of the Chairman for purchase of New Vehicle.
3. The proposal was accepted by the Chair person on 15.09.2014.
4. Vide Letter No.3037/JM., dtd.15.09.2014 the Executive Officer asked M/s. OSL Autocar Pvt. Ltd., Jharsuguda to provide Price list and authorized dealer certificate of Mahindra Bolero – SLX Vehicle. It was also asked vide aforesaid letter to M/s. Esprit Toyota, Bareipali, Sambalpur to provide price list and authorized dealer certificate of Toyota Innova Vehicle.
5. Esprit Toyota quoted the cost of Toyota Innova of Rs.16,52,778.00 including Insurance and registration as follows;

i)	Ex-Showroom Price	Rs.15,16,270.00
ii)	Insurance	Rs. 60,094.00
iii)	Registration	Rs. 76,414.00
		Rs. 16,52,778.00

On the same day the Executive Officer issued cheque bearing no.239173 / 9717 dtd.30.09.2014 of Axis Bank of Rs.16,52,778.00 towards cost of Toyota Innova vehicle.

6. By Letter No.3137/JM., dtd.10.10.2014 the Executive Officer requested A.D.M. to move to Govt. for permission for purchase of Vehicle.
7. The sale certificate was obtained from Esprit Toyota on 28.10.2014.

It was asked through objection memo to state whether Govt. approval has been obtained towards purchase of vehicle out of own fund.

In response to audit objection memo the local authority replied that :- In anticipation of Govt. approval vehicle was purchased. For permission Govt. had been moved vide A.D.M, Jsg. letter no.10285 dtd.18.11.2014.

Without obtaining approval from the Govt. , procurement of Luxurious vehicle is quite irregular. It is suggested to regularize the expenditure by obtaining post- facto approval from the Govt. in this regard. Till then Rs.16,52,778.00 is kept under objection.

14.7 - Sanctioned Post and Staff Position of Jharsuguda Municipality - 2014- 15.

Sanctioned Post and Staff Position of Jharsuguda Municipality - 2014- 15.

Sl. No.	Category of Post	Sanctioned Strength	Men in Position	Vacancy	Remarks
1	2	3	4	5	6
1	Municipal Engineer	1	1	--	
2	Head Assistant	1	--	1	
3	Senior Assistant	5	3	2	
4	Junior Assistant	10	4	6	
5	Junior Engineer	2	3	--	3 Nos. of J.E.s are engaged on contractual basis by Govt. out of which 1 is posted under BRGF Scheme.
6	Community Organiser	4	2	2	2 Nos. of C.O.s are engaged on contractual basis by Government.
7	Homeopathy Doctor	2	2	-	
8	Electrician	1	--	1	
9	Sweeper / Sweepers	64	22	42	
10	Zamadar	4	1	3	
11	Work Sarkar	2	1	1	
12	Driver	1	--	1	
13	Tax Collector	6	6	-	
14	Peon / Chowkidar	8	8	--	
15	Light Man	2	1	1	
16	Treasury Sarkar	1	--	1	
17	Amin	1	1	-	
18	Octori Moharir	18	11	7	

19	Tractor Driver	1	--	1		
20	Octroi Peon	21	4	17		
21	Night Guard	1	1	--		
	Total	156	71	86		

The above information has been reflected basing upon the reply furnished by the local authority in response to the audit objection in this regard.

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment in work -OSP No.60 to 62
<p>N.W : Construction of C.C Road at Banjari Chithuapada Akheda in Ward No.15</p> <p>Estt. Cost : Rs.5,00,000.00 Head of Account : T.F.C</p> <p>Name of Contractor : Sri Ashok Ku. Rout, Name of M.E : Sri M.K.Patra,</p> <p>Name of J.E : Sri G.S.Tripathy, M.B.No.483 / Page – 17 to 22</p> <p>Vr.No.12/TFC dtd.22.10.14 Rs.4,93,419.00 M.B.No.485 / Page – 8 to 11</p> <p>i)<u>Excess payment towards hand hard broken metal :-</u></p> <p>In the M.B at Page – 19 C.C. (1:4:8) work was shown executed using 40mm size hand hard broken metal. But the rate of C.C. (1:4:8) work was derived by taking the cost of 40mm size H.G hand broken metal @ Rs.502.00 / cum as per S.R 2012 against the admissible rate of Rs.231.00 / cum towards cost of 40mm size hand hard broken metal.</p> <p>Excess paid per cum of metal = Rs.502.00 – Rs.231.00 = Rs.271.00</p> <p>C.C. (1:4:8) work shown executed = 57.65 cum.</p> <p>Qty. of 40mm size hand hard broken metal used = 57.65 x 0.96 / cum = 55.3484 cum</p> <p>Excess paid = 55.34 cum x Rs.271.00 / cum = Rs.14,994.43</p> <p>Or say Rs.14,994.00</p> <p>It was asked through objection memo to state why the excess payment will not be suggested for recovery.</p> <p>In response to audit objection the local authority replied that :- <i>the rate of hand broken granite metal is Rs.502.00 / cum.</i></p> <p>As hand hard broken 40mm metal have been utilized in the work as per measurement recorded in M.B. The rate granite metal is not admissible. As such the reply of the local authority in this context is not acceptable and hence the aforesaid excess payment of Rs.14,994.00 stands for recovery.</p> <p>ii)<u>Excess payment in spreading of moorum of consolidation with H.R.R :-</u></p> <p>Spreading of 12.15 cum moorum and consolidation with HRR has been shown for filling of berms of 0.30m width and 0.15m thickness. It is not possible for consolidation of moorum spreading of width 0.30m with H.R.R. Besides the Municipality has no H.R.R of its own. From the photographs of execution of work available in the C/R it is also proved that no H.R.R has been used for consolidation. Hence</p>

only dry spreading of moorum is admissible.

Admissible cost of dry spreading of moorum :-

Data for 2.83 cum (Item no.7 of Road work Analysis of rate – 2006)

Labour :-

Man Mulia for removing from stacks and spreading 1 no. @ 150 = Rs.150.00

Materials :-

Moorum = 2.83 cum @ 40.00 / cum = 113.20

Over Head Charges @ 10% = 26.32

T & P 2% = 5.26

Conveyance 2.83 cum @ Rs.124.00/cum = 350.92

Royalty = 2.83 cum @ Rs.19.60 / cum = 55.47

= 701.17

Rate per cum of dry spreading of moorum = 701.17 / 2.83 = Rs.247.76

Rate allowed in the estimate = Rs.366.49 / cum

Details of analysis of rate of Rs.366.49 / cum.

Data for 2.83 cum

Materials :-

Moorum = 2.83 cum @ Rs.40.00 / cum = Rs.113.20

Labour :-

Man Mulia for removing from stacks and spreading

and rolling = 1.5 no. @ 150 = 225.00

Women mulia for watering and conveyance 1.5 @ 150 = 225.00

Over Head Charges 10% = 56.32

T & P 2% = 11.26

Conveyance = 2.83 cum @ Rs.124.00 / cum = 350.92

Royalty = 2.83 cum @ 19.60 / cum = 55.47

= 1037.17

Rate for 1 cum = 1037.17 / 2.83 = 366.49 / cum

Excess paid per cum of dry spreading of Moorum = 366.49 – 247.76 = Rs.118.73/cum

Qty. of moorum spreading shown executed and paid = 12.15 cum.

Excess paid = 12.15 x 118.73 / cum = Rs.1,442.56 or say Rs.1,443.00

In response to audit objection the local authority agreed to recover the excess payment of Rs.1,443.00 from the S.D of the work.

Total amount suggested for recovery = Rs.14,994.00 + Rs.1,443.00 = Rs.16,437.00.

The E.O recovered Rs.16,437.00 vide Vr.No.753 dtd.19.11.2015 from Sri Ashok Ku. Rout, Contractor. Which was verified on the date of exit conference. Hence para was dropped.

15.2 - Excess payment in work -OSP No.65 to 68

N.W : Constrn. of C.C Road from house of Premchand towards Rice wall at Malipada :

Estt. Cost : Rs.5.50.000.00

Head of Account : M.V. Tax

Name of Contractor : Sri Gulam Waris

Name of M.E : Sri M.K.Patra,

Name of the J.E: Leena Rani Naik,

M.B. No. 423

Vr.No.413/5.8.14 Rs.5,44,336.00

Page No. 71 to 80

1) Excess payment in C.C. (1:4:8) work on road surface :-

As per measurement recorded in M.B.No.423 at page – 72, Earth work in hard soil for construction of C.C. Road was shown executed of Length 101.50m, breadth 4.6m and depth 0.15m followed by sand filling of depth 0.10m as follows :

i) Earth work in Hard Soil for foundation :

101.50m x 4.6m x 0.15m = 70.03 cum, limited to = 67.62 cum

Sand filling in F & P

101.50m x 4.6m x 0.10m = 46.69 cum limited to = 45.08 cum

C.C (1:4:8) work was shown executed of depth 0.15m

Admissible C.C (1:4:8) work for Road = 101.5m x 4.6m x 0.15m = 70.03 cum

C.C (1:4:8) work on road was shown executed of 71.118 cum allowing excess breadth.

Excess shown = (71.118 – 70.03) cum = 1.08 cum

Excess paid = 1.08 x Rs.2900.00 / cum = Rs.3,132.00

2) Excess payment in C.C. (1:2:4) work :

C.C (1:2:4) work on the road surface was shown executed of length 94.50m and depth 0.15m

Admissible C.C (1:2:4) work for road :

94.50m x 4.6m x 0.15m = 65.20 cum

C.C (1:2:4) work on road was shown executed of 66.288 cum allowing excess breadth.

Excess shown = (66.288 - 65.20) cum = 1.08 cum

Excess paid = 1.08 x 4525.00 / cum = Rs.4,887.00

In response to audit objection the local authority replied :- that technically if the sand filling is same as the C.C. (1:4:8) and C.C (1:2:4) area the sand will be in due course of time spill out and the bottom of road will be hallow and the road has the every possibility of collapse down.

The reply of the local authority is no way acceptable because the breadth of concrete work on the road should not be more than that of

the base. Hence the objection stands for recovery.

3) Excess payment in spreading moorum and consolidation with H.R.R. :-

17.01 cum moorum spreading with consolidation with H.R.R has been shown for berms filling of 0.30m width and 0.3m thick ness. It is not possible for consolidation of moorum spreading of width 0.30m with H.R.R. Besides the Municipality has no H.R.R of its own. From the photographs of executing of work available in the C/R it is also proved that no H.R.R has been used for consolidation. Hence only dry spreading of moorum is admissible.

Admissible cost of dry spreading of moorum :

Data for 2.83 cum (Item No.7 of road work Analysis of rate – 2006)

Labour :-

Man mulia for removing from stacks and spreading = 1 no. @ 150.00 = 150.00

Materials :-

Moorum = 2.83 cum @ Rs.40.00 / cum = 113.20

Over Head Charges 10% = 26.32

T & P 2% = 5.26

Conveyance 2.83 cum @ 124 / cum = 350.92

Royalty 2.83 cum @ 19.60 / cum = 55.47

= 701.17

Rate per cum of dry spreading of moorum = 701.17 / 2.83 = Rs.247.76

Rate allowed in the estimate = Rs.366.49 / cum

Details of analysis of rate of Rs.366.49 / cum :-

Data for 2.83 cum

Materials :-

Moorum = 2.83 cum Rs. 40.00 / cum = 113.20

Labour :-

Man Mulia for removing from stacks

Spreading and rolling = 1.5 no. @ 150.00 = 225.00

Women Mulia for watering & conveyance

=1.5 no @ 150.00 = 225.00

Over Head Charges @ 10% = 56.32

T & P @ 2% = 11.26

Conveyance = 2.83 cum @ 124.00 / cum = 350.92

Royalty = 2.83 cum @ 19.60 / cum = 55.47

= 1037.17

Rate for 1 cum = 1037.17 / 2.83 = 366.49 cum

Excess paid per cum of dry spreading of moorum = 366.49 – 247.76 =118.73/cum

Qty. of moorum spreading shown executed and paid = 17.01 cum

Excess paid = 17.01 cum x Rs.118.73 / cum = Rs.2,019.59 or say Rs.2,020.00

In response to audit objection the local authority replied :- this may be adjusted from the S.D of the Contractor.

Hence the objection stands for recovery.

4) Excess payment in removing of excavated earth by Truck within 5 K.M Lead :-

In the approved estimate there is provision for removal of 17.51 cum excavated earth by Truck within 5 K.M lead for which cost was allowed @ 124.00 / cum without deducting the loading cost as per S/R – 2012.

Loading cost to be deducted per cum. = $\frac{2}{3}$ rd of Rs.61.00 (S/R – 2012) = 40.66 Excess paid per cum of removal of excavated earth = 40.66

Qty. of removing excavated earth by Truck shown executed and paid 17.51 cum.

Excess paid = 17.51 x 40.66 / cum = 711.95 or say Rs.712.00

In response to audit objection the local authority replied :- this may be adjusted from the S.D of the Contractor.

Total amount suggested for recovery = Rs.3132.00 + Rs.4887.00 + Rs.2020.00 + Rs.712.00 = Rs.10,751.00

The E.O recovered Rs.10,751.00 vide Vr.No.726 dtd.16.11.2015 from Gulam Warish, Contractor. Which was verified on the date of exit conference. Hence para was dropped.

15.3 - Less realization of royalty - O.S.P. No.71 to 72

N.W : Constn. of C.C. Road at Ramji Gali Sarasmal in Ward No.02 :-

Estt. Cost : Rs.8,50,000.00 Head of Account : Asset Creation.

Name of Contractor : Hrudananda Rohidas, Name of M.E : Sri M.K.Patra.

Name of J.E : Leena Rani Naik, M.B. No.421

Vr.No.5 dt.2.4.14 Rs.8,30,782.00 Page : 73 to 86

1) Less realization of royalty :-

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	85.14 cum
Moorum	47.54 cum
Metal	64.38 cum
Chips	127.72 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	85.14 x Rs.28.00 = Rs. 2383.92	Rs.1669.00	Rs.714.92
Moorum	47.54 x Rs.28.00 = Rs. 1331.12	Rs. 932.00	Rs. 399.12
Metal	64.38 x Rs.98.00 = Rs. 6309.24	Rs. 4545.00	Rs.1764.24

Chips	127.72 xRs.98.00 = Rs.12516.56	Rs.9017.00	Rs.3499.56
		Total :	Rs.6377.84
			Or say
			Rs.6378.00

The loss of Govt. Revenue amounting to Rs.6,378.00 needs recovery.

In response to audit objection the local authority replied :- this may be adjusted from the S.D of the Contractor.

The E.O recovered Rs.6,378.00 vide Vr.No.725 dtd.16.11.2015 from Sri Hrudananda Rohidas, Contractor. Which was verified on the date of exit conference. Hence para was dropped.

15.4 - Excess payment / Less realization in work -OSP No.73 to 77

N.W : Construction of wing wall at four side near Mulimund Nala in W.No.12 :-

Estt. Cost : Rs.5,00,000.00 Head of Account : Incentive Grant.

Name of Contractor : Sri Ram Ch. Oram, Name of ME : Sri M.K.Patra,

Name of J.E : Leena Rani Naik, M.B. No.480

Vr.No.186 dt.3.6.14 Rs.3,39,616.00 Page No.61 to 94

i) Execution of R.C.C. work beyond the prescribed proportion :-

On checking of the aforesaid C.R with reference to connecting M.B, it was noticed that 45.36 cum RCC (1:1 ½:3) work had been shown executed and paid accordingly.

It is to point out here hat as per analysis of rate 2006 vide item No.2 at page 49 of Chapter – IV it is mentioned that the R.C.C (1: 1 ½:3) is applicable for minor repair work only. The same was also classified by the work Deptt. vide L.No.6/06-2710/W dtd.9.2.2007, in item No.-IV of the proceeding meeting of codes Revision Committee held on 18.9.2006. As the said work was original and new, allowing (1:1 ½:3) proportion is nothing but allowing extra financial benefit to the executants which is not admissible in audit.

For original R.C.C work, M20 grade is admissible. It is further to mention here that as per Indian standard plan and Rain forced concrete code of practice (IS 456 – 2000) vide para 6.1.3 it has been recommended that minimum grade of concrete shall not be less than M 20 in rain forced concrete work and all rain forced concrete in the works shall be design mix concrete and there is no such mixing is recommended in R.C.C. (1:1 ½:3).

Analysis of R.C.C. (1:1 ½:3) rate allowed in the estimate :-

a) Materials :

12mm size HG chips (crusher Broken) =0.90 cum @ Rs.924.00/cum = Rs.831.60

Sand (Screened and Washed) =0.45 cum @ Rs.44.00/cum = Rs. 19.80

Cement =4.29 Qtl.@Rs.633.40/Qtl. = Rs.2717.29
= Rs.3568.69

b) Labour :

Mason 2nd Class = 0.68 no. @ Rs.190.00 /each = Rs. 129.20

Man & Women Mulia= 4.60 no. @ Rs.150.00 /each	= Rs. 690.00
	= Rs. 819.20
c)Over Head Charges.	= Rs. 438.79
d)Conveyance of materials :	
12mm size H.G Chips (C/B) = 0.90 @ 321.10 / cum	= Rs. 288.99
Sand =0.45 @ 160.50/ Cum	= Rs. 72.22
Cement =4.29 Qtl.@ 13.40 / Qtl.	= Rs. 57.49
	= Rs. 418.70
e) <u>Royalty</u> :	
Chips = 0.90 @ 70.60 / cum	= Rs. 63.54
Sand =0.45 @ 19.60 / cum	= Rs. 8.82
	=Rs. 72.36
G. Total (a+b+c+d+e)	=Rs. 5317.74

Admissible rate for R.C.C M20 grade with 20mm and down graded chips including hoisting and laying etc. complete :

a)Materials :

20mm size H.G Chips (C/B) = 8.10 cum @ 901.00 /cum	Rs.7298.10
10mm size H.G Chips (C/B) = 5.40 cum @ 962.00 /cum	Rs.5194.80
Sand (Screened and Washed)= 6.75 cum @ 44.00 / cum	Rs. 297.00
Cement 5.21 MT @ 6334.00 / MT	<u>Rs.33000.14</u>
	Rs.45790.04

b)Labour :

Mate = 0.86 no. @ 170.00 each	Rs.146.20
Mason 2 nd Class : 1.5 no. @ 190.00 each	Rs.285.00
Man Mulia = 20 no. @ 150.00 each	<u>Rs.3000.00</u>
	Rs.3431.20

c)Machinery :

Concrete mixture = 6.00 hour @ 177.00 / hour	Rs.1062.00
Generator 33 KVA = 6.00 hour @ 240.00 / hour	<u>Rs.1440.00</u>
	Rs.2502.00

d)Over Head Charges 10% Rs.5172.32

e)Conveyance Materials :

Chips = 13.50 cum @ 321.10 / cum	Rs.4334.85
Sand = 6.75 cum @ 160.50 / cum	Rs.1083.38
Cement = 5.21 MT @ 134.00 / MT	<u>Rs. 698.14</u>

Rs. 6116.37

f) Royalty :

Chips = 13.50 cum @ 70.60 / cum Rs. 953.10

Sand = 6.75 cum @ 19.60 / cum Rs. 132.30

G.Total (a+b+c+d+e+f) Rs.64097.33

Rate per cum = 64,097.33 / 15 = Rs.4,273.16

Excess paid per cum of R.C.C work = 5317.74 - 4273.16 = 1,044.58/cum

Excess paid for 45.36 cum R.C.C work = 45.36 x 1044.58/cum = Rs.47,382.14

Or Say Rs.47,382.00

In this context it was asked through objection memo to state why the differential cost will not be suggested for recovery.

In response to audit objection the local authority replied that :- The specification given for M20 is the batch mix concrete to be used especially mass concrete for which the unit is 15 cm and this is to be run by a 33 KV generator. All the work in this Municipality is having a maximum of Rs.10 lacs ranging from Rs.1 lac which involves small quantity of concrete work and Contractor of Class D are almost doing the work those who have a poor physical status. So implementing M20 involves a costing of rate more than Rs.10 lacs of infrastructure which will discourage the BPL and SC/ST contractors.

As there is specific instruction in analysis of rates 2006 that R.C.C (1:1 ½:3) work is only applicable for minor repair work only. As the aforesaid work is new work having money value of Rs.5 lacs. It can not be treated as minor repair item. Besides the specification of work does not relate to the status of contractor.

Hence the reply of the local authority is not acceptable and the amount in question stands for recovery.

ii) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	26.38 cum
Metal	5.85 cum
Chips	40.82 cum

Material	Royalty due for realization	Royalty realized	Less
consumed			
Sand	26.38cum x Rs.28.00 = Rs.738.64		
Metal	5.85 cum x Rs.98.00 = Rs.573.30		
Chips	40.82 cum x Rs.98.00=Rs.4000.36		
	Total = 5312.30		
	Or Say Rs.5312.00	Rs.3812.00	Rs.1500.00

The loss of Govt. Revenue amounting to Rs.1,500.00 needs recovery.

In response to audit objection the local authority replied :- this may be adjusted from the S.D of the Contractor.

The E.O recovered Rs.48882.00.00 from Sri Ram Chandra Oram, Contractor in the following vouchers. Which was verified on the date of exit conference. Hence para was dropped.

Vr.No.717 dtd.16.11.2015 = Rs.8490.00

Vr.No.718 dtd.16.11.2015 = Rs.12393.00

Vr.No.719 dtd.16.11.2015 = Rs.10206.00

Vr.No.720 dtd.16.11.2015 = Rs.17793.00

15.5 - Excess payment / Less realization of Royalty in work -OSP No.63 to 64.

N.W : Construction of Balance portion of C.C. Road near SBI, Jharsuguda in W.No.18:

Estt. Cost : Rs.4,00,000.00 Head of Account: R.D Grant
 Name of Contractor : Sri Rabi Narayan Panda. Name of M.E : Sri M.K.Patra.
 Name of J.E : Sri G.S. Tripathy, M.B. No.442, Page -56 to 60
 Vr.No.7/23.4.14 Rs.3,91,753.00 M.B. No.453, Page -111 to 115

1) Excess payment in removing of excavated earth by Truck within 5 K.M Lead.

In the approved estimate there is provision for removal of 138.88 cum excavated earth by Truck within 5 KM lead for which cost was allowed @ Rs.124.00 / cum without deducting the loading cost as per S.R. – 2012.

Loading cost to be deducted per cum = $2/3^{\text{rd}}$ of Rs.61.00 (S/R -2012) = Rs.40.66.

Excess paid per cum of removal of excavated earth Rs.40.66

Qty. of removing excavated earth by truck shown executed and paid = Rs.138.88/cum

Excess paid = Rs.138.88 cum x Rs.40.66/cum = Rs.5646.86 or Say Rs. 5647.00.

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- In actual the vehicle can not stand on road when excavation going on. Hence the objection may please be dropped.

The reply of the local authority is not acceptable and hence the amount in question stands for recovery.

ii) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	77.77cum
Metal	44.44cum
Chips	41.66cum
Moorum	6.52 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	77.77 x Rs.28.00 =Rs.2177.56	1524.29	
Metal	44.44 x Rs.98.00= Rs.4355.12	3137.46	
Chips	41.66 x Rs.98.00= Rs.4082.68	2941.19	
Moorum	6.52 x Rs.28.00 = Rs. 182.56	127.79	
	Total : Rs.10797.92	7730.73	3067.00

Or say Rs.10798.00

7731.00

The loss of Govt. Revenue amounting to Rs.3,067.00 needs recovery.

In response to audit objection memo the local authority replied that :- The objection raised is admitted. The total amount of Rs.3,067.00 may realized from the S.D of the contractor.

The E.O recovered Rs.8714.00 vide Vr.No.750 dtd.19.11.2015 from Sri Rabi Narayan Panda, Contractor. Which was verified on the date of exit conference. Hence para was dropped.

15.6 - Less realization of royalty - O.S.P. No.78 to 79

N.W : Construction of Balance portion of C.C. Road of Police line in W.No.19 :

Estt. Cost : Rs.7,00,000.00

Head of Account : M.V Tax

Name of Contractor : Sri H.N.Rohidas,

Name of ME : Sri M.K.Patra.

Name of J.E : Depika Behera,

M.B. No.494,

Vr.No.58/30.5.14 Rs.6,41,987.00

Page No. 13 to 19

i) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	78.82 cum
Chips	133.04 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	78.82 cum x 28.00 = 2206.96	66.52 x 19.60 = 1304.00	902.96
Chips	133.04 cum x 98.00 = 13037.92	133.04 x 70.60= =9393.00	3644.92
		Total :	4547.88
			Or say
			4548.00

The loss of Govt. Revenue amounting to Rs.4,548.00 needs recovery.

In response to audit objection the local authority replied :- this may be adjusted from the S.D of the Contractor.

The E.O recovered Rs.4548.00 vide Vr.No.742 dtd.17.11.2015 from Sri H.N.Rohidas, Contractor. Which was verified on the date of exit

conference. Hence para was dropped.

15.7 - Excess payment in work -OSP No.80 to 82

N.W : Constrn. of C.C.Road from Hanuman Mandir to Jeevan Battle Shop in W. No.22.

Estt. Cost : Rs.5,00,000.00

Head of A/c. : R.D.

Name of Contractor :Sri Raju Bag,

Name of ME :Sri M.K.Patra,

Name of the J.E. : Dipika Behera,

M.B. No.493,

Vr.No.53 dt.20.12.14 Rs.4,92,022.00

Page : 66 to 72

1)Excess payment in filling sand in F & P :-

In the approved estimate there is provision for sand filling in F & P of depth 0.1m. But in the M.B at page 67 and filling was shown execut6ed of depth 0.15m and accordingly payment was also made. Due to allowance of extra depth in sand filling in the measurement extra financial benefit was given to contractor as calculated below.

Sand filling in F & P shown executed in M.B :-

30m x 1.0m x 0.15m = 4.5 cum

2 x 82.7m x 1.8m x 0.15 = 44.65 cum

Total = 49.15 cum

Admissible sand filling in F & P allowing 0.1m depth as per approved estimate.

30m x 1.0m x 0.10m = 3.0 cum

2 x 82.7m x 1.8m x 0.10m = 29.77 cum

Total = 32.77 cum

Excess shown = 49.15 cum – 32.77 cum = 16.38 cum

Excess paid = 16.38 cum x Rs.261.42 = Rs.4,282.05

(Rate allowed in or say

the bill.) Rs.4,282.00

2)Excess payment in C.C (1:2:4) work :-

In course of checking of work bill with reference to the connected M.B it was noticed that initially 88.79 cum C.C. (1:2:4) work was shown executed as per measurement recovered at page – 69 of M.B No.493 and accordingly bill was also prepared. Subsequently one extra measurement of 2.67 cum C.C (1:2:4) work was ed followed by making correction by way of over writing and cutting in steps which resulted extra financial benefit to the contractor as calculated below.

Measurement of C.C. (1:2:4) work ed after preparation of bill :-

3m x (6.4 + 5.5) / 2 x 0.15m = 2.67 cum

As the original work was measure and check measured on same date i.e. 21.11.14 and the new entry was ed after 5.12.14 (date of preparation of bill), the correction made in the M.B is without the knowledge of M.E. As such the subsequent entry in the M.B can not be admitted in audit

Cost paid for 2.67 cum C.C. (1:2:4) work :-

2.67 cum x Rs.4817.65 / cum = Rs.12,863.12

(Rate allowed in the bill) or Say Rs.12,863.00

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- The amount will be recovered from S.D of the contractor.

Total amount suggested for recovery : Rs.4282.00 + Rs.12,863.00 = Rs.17145.00

The E.O recovered Rs.17145.00 vide Vr.No.751&752 dtd.19.11.2015 from Sri Raju Bag, Contractor. Which was verified on the date of exit conference. Hence para was dropped.

15.8 - Less realization of royalty - O.S.P. No.108 to 109

N.W : Constn. of C.C. Road & Drain from Hospital Chowk to HDFC Bank at Mangal

Bazar in W.No.20.

Estt. Cost : Rs.5,00,000.00

Head of A/c.: BRGF

Name of Contractor : Gulam Waris

Name of ME : Sri M.K.Patra,

Name of the J.E : Dipika Behera,

M.B.No.494, Page-38 to 40 &

Vr.No.07/ 27.5.14 Rs.4,99,644.00

Page No.48 to 50

1) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	46.80 cum
Chips	93.60 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	46.80 cum x 28.00 = Rs.1310.40	917.00	393.40
Chips	93.60 cum x 98.00 = Rs.9172.80	6608.00	2564.80
	Total =Rs.10483.20	7525.00	2958.20
			Or say
			2958.00

The loss of Govt. Revenue amounting to Rs.2,958.00 needs recovery.

In response to audit objection the local authority replied that :- The amount may be adjusted from S.D of the contractor.

The E.O. recovered Rs.2958.00 vide vr. no.61/23.11.15 from Gulam Waris Contractor. The recovery was verified & the para was dropped.

15.9 - Less realization of royalty - O.S.P. No.110 to 111.

N.W : Constn. of C.C.Road from Nathu Sarda house upto back side of Gujurati

School in W. No.19.

Estt. Cost : Rs.4,00,000.00 Head of A/c : BRGF

Name of Contractor : Sri Raju Bag, Name of M.E: Sri M.K.Patra

Name of J.E : Dipika Behera, M.B.No.494,

Vr.No.05/ 27.5.14 Rs.3,89,373.00

1) Less realization of Royalty :-

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	36.07 cum
Chips	72.18 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	36.07cum x 28.00 = Rs.1009.96	707.00	302.96
Chips	72.15cum x 98.00 = Rs.7070.70	5094.00	1976.70
	Total = Rs.8080.66	5801.00	2279.66
			Or Say
			2280.00

The loss of Govt. Revenue amounting to Rs.2,280.00.00 needs recovery.

In response to audit objection the local authority replied that :- The amount may be adjusted from S.D of the contractor.

The E.O. recovered Rs.2280.00 vide vr. no.59/23.11.15 from Raju Bag Contractor.The recovery was verified & the para was dropped.

15.10 - Excess payment / Less realization of Royalty in work -OSP No.112 to 114.

N.W : Constn. of C.C.Road & Drain from house of Raju Sharma to house of
Om. Prakash at Mangal Bazar.

Estt. Cost : Rs.2,00,000.00 Head of A/c. BRGF

Name of Contractor : Gulam Warish Name of ME : Sri M.K.Patra,

Name of the J.E : Dipika Behera, M.B.No.494,

Vr.No.06 / 27.5.14 Rs.1,84,684.00 Page No.41 to 47

1) Excess payment in C.C. (1:2:4) work due to wrong balancing :-

Due to totaling mistake in the measurement of C.C (1:2:4) work as detailed below there occurred excess payment.

Page 42 C.C. (1:2:4) work :

Shown in M.B Actual

30m x (3.1 + 2.4 / 2) x 0.10	=	8.13 cum	8.25 cum
16.5m x (2.5 + 2.4 / 2) x 0.12	=	4.85 cum	4.85 cum
7m x (6.5 + 9 / 2) x 0.10	=	5.42 cum	5.42 cum
16.5m x (4.6 + 5.1 / 2) x 0.15	=	<u>12.62 cum</u>	<u>12.00 cum</u>
		33.04 cum (shown)	30.52 cum

Excess shown = 33.04 cum - 30.52 cum = 2.52 cum.

Excess paid = 2.52 cum x Rs.4564.99 = Rs.11,503.77 or say Rs. 11,504.00

2) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	22.58 cum
Chips	29.76 cum
Metal	5.85 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	22.58 cum x 28.00 = Rs.632.24	442.00	190.24
Chips	29.76 cum x 98.00 = Rs.2916.48	2514.00	975.78
Metal	5.85 cum x 98.00 = Rs.573.30		
	Total : Rs.4122.02	2956.00	1166.02
			Or say
			1166.00

The loss of Govt. Revenue amounting to Rs.1,166.00 needs recovery.

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- This may be adjusted from the S.D of the contractor.

Total amount suggested for recovery = Rs.11504.00 + Rs.1166.00 = Rs.12670.00.

The E.O. recovered Rs.12670.00 in the following vrs. from Gulam Warish Contractor.

Vr No.54/23.11.15 --- Rs 4615.00

Vr No 55/ 23.11.15 --- Rs 6889.00

Vr No 60/23.11.15 ---Rs 1166.00

Total --- Rs 12670.00

The recovery was verified & the para was dropped.

15.11 - Less realization of royalty - O.S.P. No.115 to 116.

N.W : Constn. of C.C. Road and Drain from House of Saied Beg to Raghu Building at Purunabasti, W.No.16,

Estt. Cost : Rs.3,00,000.00

Head of A/c : BRGF

Name of Contractor : Rabi Narayan Panda,

Name of ME : Sri M.K.Patra,

Name of the J.E : Sri G.S. Tripathy,

M.B. No.440 & 444

Vr.No.17/ 25.6.14 Rs.2,12,586.00

Page No.183 to 184

1) Less realization of Royalty :-

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Chips and Metal	39.67 cum
Sand & Moorum	19.84 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Chips and Metal	39.67 cum x Rs.98.00 = Rs.3887.66	2800.84	1086.82
Sand & Moorum	19.84cum x Rs.28.00 = Rs. 555.52	388.78	166.74
	Total = Rs.4443.18	3189.62	1253.56
			Or say Rs.1255.00

The loss of Govt. Revenue amounting to Rs.1,255.00 needs recovery.

In response to audit objection the local authority replied that :- The objection raised is admitted. Hence the amount of Rs.1255.00 may be adjusted from S.D of the works.

The E.O. recovered Rs.1255.00 vide vr. no.58/23.11.15 from Rabi Narayan Panda, Contractor.The recovery was verified & the para was dropped.

15.12 - Less realization of royalty - O.S.P. No.117 to 118.

N.W : Constn of C.C Road from Club to Akhsaya Patel house , Purunabansti in w.no.17,

Estt. Cost : Rs.3,00,000.00

Had of A/c : BRGF

Name of Contractor : Rabi Narayan Panda

Name of ME : Sri M.K.Patra,

Name of J.E : Sri G.S.Tripathy,

M.B. No.444 & 440

Vr.No.15 / 25.6.2014 Rs.3,00,000.00

Page No. 179 to 181

1) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Chips & Metal	56.93 cum
Sand & Moorum	28.47 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Chips & Metal	56.93cum x 98.00 = Rs.5779.14	4019.54	1759.60
Sand & Moorum	28.47cum x 28.00 = Rs.797.16	557.95	239.21
	Total =Rs.6576.30	4577.49	1998.81
			Or say
			1999.00

The loss of Govt. Revenue amounting to Rs.1,999.00 needs recovery.

In response to audit objection the local authority replied that :- The objection raised is admitted. Hence the amount of Rs.1999.00 may be adjusted from S.D of the works.

The E.O. recovered Rs.1999.00 vide vr. no.56/23.11.15 from Rabi Narayan Panda, Contractor.The recovery was verified & the para was dropped.

15.13 - Excess payment in work -OSP No.119 to 120.

N.W : Constn. of C.C. Road from David Church towards Vikash Sanchar Bhawan
in W.No.10.

Estt. Cost : Rs.8,00,000.00 Head of A/c : Maintenance of Road

Name of Contractor : Hari Shankar Sethi, and Bridge.

Name of J.E : Leena Rani Naik, Name of ME : Sri M.K.Patra,

Vr.No.49 / 29.11.14 Rs.7,58,955.00 M.B.No.419, Page : 105 to 116

1) Excess payment in C.C. (1:4:8) work due to wrong calculation :

Due to wrong calculation in the measurement of C.C (1:4:8) work there occurred excess payment as calculated below :

Page 108 1 st Line	Shwon	Actual	Excess
23.30m x 2.40m x 0.10m	5.92 cum	5.59 Cum	0.33 Cum
Excess paid	0.33 cum x Rs.3000.00/ cum =Rs.990.00		Rs.990.00
	(Rate allowed in the bill.		

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- This may be adjusted from the S.D of the contractor.

The E.O. recovered Rs.990.00 vide vr. no.721/16.11.15 from Hari Shankar Sethi, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.14 - Less realization of royalty - O.S.P. No.125 to 126.

N.W :Constn. of C.C. Road at Satnamipada near by pass at Sarbahal :

Estt. Cost : Rs.5,00,000.00

Head of A/c. : BRGF

Name of Contractor : Rabinarayan Panda.

Name of M.E : Sri M.K.Patra

Name of J.E : G.S.Tripathy,

M.B.No.442 & 453

Vr.No.01/27.5.14 Rs.4,99,477.00

Page No.77 to 81

i) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Chips & Metal	136.80 cum
Sand & Moorum	174.26 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Chips & Metal	136.80 cum x 98.00 = Rs.13406.40	9657.83	3748.57
Sand & Moorum	174.26cum x 28.00 = Rs. 4879.28	3415.46	1463.82
	Total = Rs.18285.68	13073.29	5212.39
			Or say
			5212.00

The loss of Govt. Revenue amounting to Rs.5,212.00 needs recovery.

In response to audit objection the local authority replied that :- The objection raised is admitted. Hence the amount of Rs.5212.00 may be adjusted from S.D of the works.

The E.O. recovered Rs.5212.00 vide vr. no.57/23.11.15 from Rabi Narayan Panda, Contractor.The recovery was verified & the para was dropped.

15.15 - Less realization of royalty - O.S.P. No.127 to 128

N.W : Constn. of C.C.Road from Jharianair Club towards Kastu Gardia house in

Ward No.08,

Estt. Cost : Rs.9,99,000.00

Head of A/c. : Asset Creation.

Name of the Contractor : Naresh Ku. Patel.

C.R.No.50 / 31.1.13

Name of J.E : Leena Rani Naik,

Name of ME : Sri M.K.Patra

Vr.No.23 / 31.7.14 Rs.9,62,515.00

M.B.No.392, Page 151 to 165

Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly

the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	99.85 cum
Moorum	66.50 cum
Metal	75.82cum
Chips	149.59 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	99.85 cum x 28.00 = 2795.80	1957.00	838.80
Moorum	66.50 cum x 28.00 = 1862.00	1303.00	559.00
Metal	75.82 cum x 98.00 = 7430.36	5353.00	2077.36
Chips	149.59 cum x 98.00=14659.82	10561.00	4098.82
Total	= 26747.98	19174.00	7573.98 Or say 7574.00

The loss of Govt. Revenue amounting to Rs.7,574.00 needs recovery.

In response to audit objection the local authority replied that :- This may be adjusted from S.D of the contractor.

The E.O. recovered Rs.7574.00 vide vr. no.713/16.11.15 from Naresh Kumar Patel, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.16 - Less realisation of royalty - O.S.P.No.129 to 130

N.W : Constrn. of C.C. Road from house of Kirtan Pradhan to end of C.C.Road

At Lutipada in W.No.13,

Estt. Cost : Rs.4,60,000.00

Head of A/c. 13th F.C

Name of Contractor : Naresh Ku. Patel,

Name of ME : Sri M.K.Patra

Name of J.E : Leena Rani Naik,

M. B. No.479

Vr.No.01 / 26.04.2014 Rs.4,44,135.00

Page No. 44 to 55

1)Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	104.03 cum
Moorum	11.25 cum
Metal	50.74 cum
Chips	51.62 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	104.03cum x 28.00 = Rs.2912.84	2039.00	873.84
Moorum	11.25cum x 28.00 = Rs. 315.00	221.00	94.00
Metal	50.74 cum x 98.00 = Rs.4972.52	3582.00	1390.52
Chips	51.62 cum x 98.00 = Rs.5058.76	3644.00	1414.76
Total :	= Rs.13259.12	9486.00	3773.12

Or say

3773.00

The loss of Govt. Revenue amounting to Rs.3,773.00 needs recovery.

In response to audit objection the local authority replied that :- *This may be adjusted from the S.D of the contractor.*

The E.O. recovered Rs.3773.00 vide vr. no.715/16.11.15 from Naresh Kumar Patel, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.17 - Less realisation of royalty - O.S.P.No.131 to 132

N.W : Constrn. of C.C Road at Zamidarpada in W.No.12,

Estt. Cost : Rs.6,00,000.00

Head of A/c.: 13th F.C.A.

Name of Contractor : Rama Chandra Oram.

Name of ME : Sri M.K.Patra,

Name of J.E : Leena Rani Naik,

M.B. No.399,

Vr.No.03/ 28.4.14 Rs.6,00,000.00

Page : 133 to 145

1)Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	138.39 cum
Moorum	43.02 cum
Metal	68.83 cum
Chips	64.53 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	138.39cum x 28.00 = 3874.92	2712.00	1162.92
Moorum	43.02cum x 28.00 = 1204.56	843.00	361.56
Metal	68.83 cum x 98.00 = 6745.34	4859.00	1886.34
Chips	64.53cum x 98.00 = 6323.94	4556.00	1767.94
	Total : = 18148.76	12970.00	5178.76
			Or say
			5179.00

The loss of Govt. Revenue amounting to Rs.5,183.00 needs recovery.

In response to audit objection the local authority replied that :- *This may be adjusted from the S.D of the contractor.*

The E.O. recovered Rs.5179.00.00 vide vr. no.747/19.11.15 from Ram Chandra Oram, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.18 - Less realisation of royalty - O.S.P.No.133 to 134

N.W : Constn. of C.C. Road from Pujhari house towards Dream Centre (Andha Ashram) in W.No.08,

Estt. Cost : Rs.5,00,000.00 Head of A/c. :Asset Creation

Name of the Contractor : Naresh Kumar Patel, C.R.No.50/31.1.2013

Name of the J.E : Leena Rani Naik, Name of ME : Sri M.K.Patra,

Vr.No.25/3.7.14 Rs.5,00,000.00 M.B.No.373, Page 146 to 159

1) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	50.97 cum
Moorum	32.01 cum
Metal	36.49 cum
Chips	77.83 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	50.97cum x 28.00 = 1427.16	999.00	428.16
Moorum	32.01cum x 28.00 = 896.28	627.00	269.28
Metal	36.49cum x 98.00 = 3576.02	2576.00	1000.02
Chips	77.83cum x 98.00 = 7627.34	5495.00	2132.34
	Total : = 13526.80	9697.00	3829.80 Or say
			3830.00

The loss of Govt. Revenue amounting to Rs.3,830.00 needs recovery.

In response to audit objection the local authority replied that :- *This may be adjusted from the S.D of the contractor.*

The E.O. recovered Rs.3830.00.00 vide vr. no.714/16.11.15 from Naresh Kumar Patel, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.19 - Less realisation of royalty - O.S.P.No.135 to 136

N.W :Constn. of C.C.Road at Gunduramunda Village in W.No.09,

Estt. Cost : 9,99,000.00 Head of Account :Asset creation

Name of the Contractor: Naresh Ku. Patel. Name of ME : Sri M.K.Patra,

Name of J.E : Leena Rani Naik, M.B.No. 422,

Vr.No.13 / 26.4.14 Rs.6,47,699.00 Page No. 68 to 81

1) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	92.69 cum
Moorum	34.13 cum
Metal	68.82 cum
Chips	106.52 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	92.69cum x 28.00 = 2595.32	1817.00	778.32
Moorum	34.13 cum x 28.00 = 955.64	669.00	286.64
Metal	68.82cum x 98.00 = 6744.36	4859.00	1885.36
Chips	106.52cum x 98.00 = 10438.96	7520.00	2918.96
	Total : = 20734.28	14865.00	5869.28 Or say
			5869.00

The loss of Govt. Revenue amounting to Rs.5869.00 needs recovery.

In response to audit objection the local authority replied that :- *This may be adjusted from the S.D of the contractor.*

The E.O. recovered Rs.5869.00 vide vr. no.716/16.11.15 from Naresh Kumar Patel, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.20 - Excess payment in moorum spreading -O.S.P.No.137 to 138

N.W : Constn. of Balance portion of C.C.Road from Shanik Pathagara towards Kalopada in W.no.9,

Estt. Cost : Rs.5,00,000.00 Head of A/c.:Maint. of Road & Bridges

Name of Contractor : Naresh Ku. Patel, C.R.No.Other(46)(Kha) /18.5.13

Name of J.E : Leena Rani Naik, Name of ME : Sri M.K.Patra,

Vr.No.47 / 29.11.14 Rs.4,95,627.00 M.B.No.399, Page 160 to 169

1) Excess payment in moorum spreading :-

As per measurement recorded at Page – 164 of M.B.No.399, 29.02 cum moorum spreading was shown executed for berms filling without deducting voids.

As a result there occurred excess payment due to non – deduction of voids as calculated below .

12.5% voids is to be deducted from moorum spreading.

12.5% of 29.02 cum = 3.62 cum

Excess paid = 3.62 cum x Rs.366.50 / cum = Rs.1326.73 or say Rs.1327.00

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- This may be adjusted from the S.D of the contractor.

The E.O. recovered Rs.1327.00 vide vr. no.712/16.11.15 from Naresh Kumar Patel, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.21 - Excess payment in moorum spreading - O.S.P.No.139 to 140

N.W : Constn. of C.C. Road from S.H – 10 towards Bhuyanpada in w.No.12

Estt. Cost : Rs.9,90,000.00 Head of A/c. : R.D

Name of Contractor : Ram Chandra Oram, C.R.No.22(4)(19)/11.8.14

Name of J.E : Leena Rani Naik, Name of ME : Sri M.K.Patra,

Vr.No.61/28.1.15 Rs.9,89,328.00 M.B.No.498, Page 1 to 14

1) Excess payment in moorum spreading :-

As per measurement recorded at Page – 10 of M.B.No.498, 34.29 cum moorum spreading was shown executed for berms filling without deducting voids.

As a result there occurred excess payment due to non – deduction of voids as calculated below .

12.5% voids is to be deducted from moorum spreading.

12.5% of 34.29 cum = 4.28 cum

Excess paid = 4.28 cum x Rs.284.72 / cum = Rs.1218.60 or say Rs.1219.00.

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- *This may be adjusted from the S.D of the contractor.*

The E.O. recovered Rs.1219.00 vide vr. no.748/19.11.15 from Ram Chandra Oram, Contractor. The recovery was verified on the day of exit conference & the para was dropped.

15.22 - Excess payment in moorum spreading - O.S.P. No.141 to 142

N.W : WBM Road from Binod Pandey house to Aditya Patel house in W.No.11,

Estt. Cost : Rs.6,60,000.00 Head of A/c. : Incentive Grant.

Name of Contractor : Sri H.N.Rohidas, C.R.No. 3(21)/ 29.9.12

Name of J.E : Leena Rani Naik, Name of ME : Sri M.K.Patra,

Vr.No.1314 / 16.2.15 Rs.5,84,634 M.B.No.500, page 1 to 13

1) Excess payment in moorum spreading :-

As per measurement recorded at Page – 9 & 10 of M.B.No.500, 54.65 cum moorum spreading was shown executed for berms filling without deducting voids.

As a result there occurred excess payment due to non – deduction of voids as calculated below .

12.5% voids is to be deducted from moorum spreading.

12.5% of 54.65 cum = 6.83 cum

Excess paid = 6.83 cum x Rs.278.00 / cum = Rs.1898.74 or say Rs.1899.00.

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- *This may be adjusted from the S.D of the contractor.*

The E.O. recovered Rs.1899.00 vide vr. no.724/16.11.15 from Hrudananda Rohidas, Contractor. The recovery was verified on the day of exit conference & the para was dropped.

15.23 - Excess payment towards cost of M.S Rod. O.S.P. No.143 to 144

N.W : Constn. of C.C.Road at Khaliadhipa in w.no.9,

Estt. Cost : Rs.9,99,000.00 Head of A/c. : Asset Creation

Name of Contractor : Naresh Kumar Patel, C.R No.50/31.1.13

Name of J.E : Leena Rani Naik, Name of ME : Sri M.K.Patra,

Vr.No.29/8.8.14 Rs.9,99,000.00 M.B.No.477, Page 38 to 52

1) Excess payment towards cost of M.S Rod. :

The rate of HYSD reinforcement per qtl. has been derived taking the cost of 1.05 Qtl. M.S Rod @ Rs.4200.00 per qtl. Extra 5 Kg. has been allowed for over lapping and wastage.

As per measurement recorded at page – 42 to 43 of M.B No.477, a total qtl. of 16.71 qtl. M.S.Rod have been shown utilized.

Neither over lapping nor wastage of M.S Rod has been recorded in M.B.

Hence allowance of extra 5 Kg. per qtl. of HYSD reinforcement is inadmissible.

Excess utilization of M.S Rod shown = 16.71 qtl. x 0.05 kg. = 0.83 kg.

Excess paid = 0.83 kg. x Rs.4200.00 = Rs.3486.00

(cost of M.S Rod allowed)

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- This may be adjusted from the S.D of the contractor.

The E.O. recovered Rs.3486.00 vide vr. no.711/16.11.15 from Naresh Kumar Patel, Contractor. The recovery was verified on the day of exit conference & the para was dropped.

15.24 - Less realization of Royalty O.S.P.No.145 to 146

N.W : Constn. of C.C. Road at Zaid Colony Purnabasti in w.no.17,

Estt. Cost : 5,00,000.00 Head of Account : R.D

Name of the Contractor: : Ugresen Bhainsa Name of ME : Sri M.K.Patra,

Name of J.E : G.S. Tripathy, M.B.No. 442, 444

Vr.No.17 / 9.5.14 Rs.4,99,128.00 Page No. 174 to 178

1) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand & Moorum	91.39 cum
Metal & chips	111.54 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand & Moorum	91.39 cum x 28.00 = 2558.92	1791.28	767.64
Metal & Chips	111.54 cum x 98.00 = 10930.92	7875.02	3055.90
	Total : = 13489.84	9666.30	3823.54 Or say

3824.00

The loss of Govt. Revenue amounting to Rs.3824.00 needs recovery.

In response to audit objection the local authority replied that :- *The objection raised is admitted, hence the total amount of Rs.3824.00 may be realized from the S.D of the work.*

The E.O. recovered Rs.3824.00 vide vr. no.722/16.11.15 from Ugresen Bhaina, Contractor. The recovery was verified on the day of exit conference & the para was dropped.

15.25 - Less realization of Royalty O.S.P. No.147 to 148

N.W : Constn. of C.C. Road from Kisan pada School Chowk to Tali Kisan pada

in w.no.01,

Estt. Cost : 9,99,000.00

Head of Account : Asset creation

Name of the Contractor: Surya Narayan Hota,

Name of ME : Sri M.K.Patra,

Name of J.E : G.S.Tripathy,

M.B.No. 450 & 453

Vr.No.21/24.6.14 Rs.9,95,912.00

Page No. 130 to 134

1) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand & Moorum	169.51 cum
Metal & chips	199.54 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand & Moorum	169.51 cum x 28.00 = 4746.28	3322.39	1423.89
Metal & Chips	199.54 cum x 98.00 = 19554.92	14087.41	5467.51
	Total : = 24301.20	17409.80	6891.40 Or say
			6891.00

The loss of Govt. Revenue amounting to Rs.6891.00 needs recovery.

In response to audit objection the local authority replied that :- *The objection raised is admitted, hence the total amount of Rs.6891.00.00 may be realized from the S.D of the work.*

The E.O. recovered Rs.6891.00 vide vr. no.755/19.11.15 from Surya Narayan Hota, Contractor. The recovery was verified on the day of exit conference & the para was dropped.

15.26 - Less realization of Royalty O.S.P. No.149 to 150

N.W : Constn. of C.C. Road from Gountiapada to Nalla in w.no.21,

Estt. Cost : 9,99,000.00

Head of Account : Asset creation

Name of the Contractor: Sri H.N. Rohidas

Name of ME : Sri M.K.Patra,

Name of J.E : Dipika Behera,

M.B.No. 492

Vr.No.13 / 26.4.14 Rs.9,35,083.00

Page No. 53 to 70

1) Less realization of Royalty :-

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	100.25 cum
Moorum	55.94 cum
Metal	75.81 cum
Chips	150.39 cum

Material consumed	Royalty due for realization	Royalty realized	Less
Sand	100.25 cum x 28.00 = 2807.00	3061.32	
Moorum	55.94 cum x 28.00 = 1566.32		
Metal	75.81 cum x 98.00 = 7429.38	15969.72	
Chips	150.39 cum x 98.00 = 14738.22		
	Total : = 26540.92	19031.00	7509.92
			Or say
			7510.00

The loss of Govt. Revenue amounting to Rs.7510.00 needs recovery.

In response to audit objection the local authority replied that :- *This may be adjusted from the S.D of Contractor.*

The E.O. recovered Rs.7510.00 vide vr. no.745/19.11.15 from Hrudananda Rohidas, Contractor. The recovery was verified on the day of exit conference & the para was dropped.

15.27 - Less realization of Royalty O.S.P. No.151 to 152

N.W : Constn. of C.C. Road from Check Gate to Santosh Makhi house in w.no.14.

Estt. Cost : 7,50,000.00

Head of Account : R & D

Name of the Contractor: Sri H.N. Rohidas

Name of ME : Sri M.K.Patra,

Name of J.E : Dipika Behera,

M.B.No. 501

Vr.No.19 / 3.6.14 Rs.7,31,290.00

Page No. 1 to 11

1) Less realization of Royalty :-

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	160.40 cum
Metal	88.08 cum
Chips	82.58 cum

Material	Royalty due for realization	Royalty realized	Less
----------	-----------------------------	------------------	------

consumed			
Sand	160.40 cum x 28.00 = 4491.20	3144.00	1347.20
Metal	88.08 cum x 98.00 = 8631.84	12049.00	4675.68
Chips	82.58 cum x 98.00 = 8092.84		
	Total : = 21215.88	15193.00	6022.88
			Or say
			6023.00

The loss of Govt. Revenue amounting to Rs.6023.00 needs recovery.

In response to audit objection the local authority replied that :- *This may be adjusted from the S.D of Contractor.*

The E.O. recovered Rs.6023.00 vide vr. no.746/19.11.15 from Hrudananda Rohidas, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.28 - Less realization of Royalty O.S.P. No.153 to 154

N.W : Constrn. of AWC Building at Kabarstanpada (Pry. School Premises)

in ward no.5,

Estt. Cost : 5,00,000.00

Head of Account : 13th F.CA

Name of the Contractor: Lokeswar Patel,

Name of ME : Sri M.K.Patra,

Name of J.E : G.S.Tripathy,

M.B.No. 444, Page 189 to 198

Vr.No.305/ 4.7.14 Rs.2,91,410.00

M.B.No.442, Page 66 to 93

1) Less realization of Royalty :

As per schedule (ii) of Rule- 24 of OMMC Rules – 2004, royalty on minor minerals is increased by 40% in every 3 years. Accordingly the existing royalty rate is increased w.e.f. 01.09.2013. Due to realization of royalty in old rate, there occurred a loss of Govt. revenue as calculated below.

Materials consumed as per materials statement furnished by J.E :-

Sand	22.11 cum
Metal & chips	20.02 cum

Material	Royalty due for realization	Royalty realized	Less
consumed			
Sand	22.11 cum x 28.00 = 619.08	433.00	186.08
Metal & Chips	20.02 cum x 98.00 = 1961.96	1413.00	548.96
	Total : = 2581.04	1846.00	735.04
			Or say
			735.00

The loss of Govt. Revenue amounting to Rs.735.00 needs recovery.

In response to audit objection the local authority replied that :- *The objection raised is admitted, hence the total amount of Rs.735.00 may be realized from the S.D of the work.*

The E.O. recovered Rs.735.00 vide vr. no.723/16.11.15 from Lokeswar Patel, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.29 - Excess payment in brick masonry work due to allowance of royalty - O.S.P. No.155 to 157

N.W : Constr. of Boundary Wall of community hall, Jsg.in w. no.9,

Estt. Cost : 30,00,000.00

Head of Account : MCL (P.D. Fund)

Name of the Contractor::Rabindra Padhi,

Name of ME : Sri M.K.Patra,

Name of J.E : G.S.Tripathy,

M.B.No. 485, P – 23 to 30

Vr.No.04 / 12.12.14 Rs.11,88,026.00

M.B.No.436, P – 93 to 110

1) Excess payment in brick masonry work due to allowance of royalty :-

While checking the analysis of rate for K.B Brick masonry work in C.M. (1:6) it was noticed that royalty @ 19.60 / cum was allowed per cum of brick work. But no royalty of bricks has been realized while making payment of bill to the contractor.

As a result excess payment has been made as calculated below.

Rate of K.B brick masonry in cum (1:6) allowed in the estimate = Rs.3000.06

Analysis of rate of Rs.3,000.00

a) Materials

K.B brick 25cm x 12cm x 8cm	350.00	1000.00	3419.00	1196.65
Sharp sand (Screened and washer)	0.28 cum	Cum	44.00	12.32
Cement 0.047 cum	0.672 Qtl.	Qtl.	633.40	425.64
				1634.61

b) Labour :-

Mason Special	0.35 nos.	Each	205.00	71.75
Mason 2 nd Class	1.05 nos	Each	190.00	199.50
Man Mulia (1.41 + 0.14)	1.55 nos.	Each	150.00	232.50
Women Mulia.	1.41 nos.	Each	150.00	211.50
				715.25

c)Over Head Charges @ 10% of 2349.86

10% 234.99

d) Lead & Royalty :

K. B. brick 25cm x 12cm x 8cm	350	350 nos	355.78	355.78
Sand	0.28 cum	Cum	180.10	50.43
Cement	0.672 cum	Qtl.	13.40	9.00
				415.21
			G.Total :	3000.06/cum

Admissible rate for K.B. Brick work in C.M. (1:6) excluding Royalty :-

a)	Materials	1634.61
b)	Labour	715.25
c)	O.H.C	234.99
d)	Lead of K.B	336.18
e)	Sand	50.43
f)	Cement	9.00
	TOTAL :	2980.46

Excess paid per cum of brick work. = Rs.3000.06 - Rs.2980.46 = Rs.19.60 / cum

Qty. of brick work shown executed as measurement =(32.43 + 96.02)cum =128.45cum

Excess paid = 128.45 x Rs.19.60/cum = Rs.2517.62 or say Rs.2518.00.

In response to audit objection the local authority replied that :- *The objection raised is admitted, hence the total amount of Rs.2518.00.00 may be realized from the S.D of the work.*

The E.O. recovered Rs.2518.00 vide vr. no.4/P.D dtd.17.11.15 from Rabindra Kumar Padhi, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.30 - Excess payment in removing of excavated earth by truck within 5 K.M lead. - O.S.P.No.158 to 159.

N.W : Constn. of C.C. Road from Anada Dey house to Dubaraj house in w.no.21,

Estt. Cost : 8,00,000.00

Head of Account : R & B

Name of the Contractor: Sri H.N. Rohidas

Name of ME : Sri M.K.Patra,

Name of J.E : Dipika Behera,

M.B.No. 505

Vr.No.35 / 13.10.14 Rs.5,89,029.00

Page No. 1 to 15

1)Excess payment in removing of excavated earth by truck within 5 K.M lead. :-

In the approved estimate there is provision for removal of 90.00 cum excavated earth by Truck within 5 KM lead for which cost was allowed @ Rs.124.00 / cum without deducting the loading cost as per S.R – 2012.

Loading cost to be deducted per cum = 2/3rd of Rs.61.00 (S.R 2012) = Rs.40.66 / cum

Excess paid per cum of removal of excavated earth Rs.40.66.

Qty. of removing excavated earth by truck shown executed & paid = 90.00 cum.

Excess paid = 90.00 x Rs.40.66 / cum = Rs.3659.40 or say Rs.3659.00.

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- This may be adjusted from the S.D of the contractor.

The E.O. recovered Rs.3659.00 vide vr. no.744/19.11.15 from Hrudananda Rohidas, Contractor.The recovery was verified on the day of exit conference & the para was dropped.

15.31 - Excess payment in removing of excavated earth by truck within 5 K.M lead. - O.S.P.No.160 to 161.

N.W : Constn. of C.C. Road from Lalit Meher house to Jitendra house in w.no.16

Estt. Cost : 8,00,000.00

Head of Account : 13th F.C.A

Name of the Contractor::Rabi Narayan Panda,

Name of ME : Sri M.K.Patra,

Name of J.E : G.S.Tripathy,

M.B.No. 438,

Vr.No.9 /27.8.14 Rs.6,38,989.00

Page – 134 to 137

1)Excess payment in removing of excavated earth by truck within 5 K.M lead. :-

In the approved estimate there is provision for removal of 205.89 cum excavated earth by Truck within 5 KM lead for which cost was

allowed @ Rs.124.00 / cum without deducting the loading cost as per S.R – 2012.

Loading cost to be deducted per cum = $2/3^{\text{rd}}$ of Rs.61.00 (S.R 2012) = Rs.40.66 / cum

Excess paid per cum of removal of excavated earth Rs.40.66.

Qty. of removing excavated earth by truck shown executed & paid = 205.89/ cum.

Excess paid = 205.89 cum x Rs.40.66 / cum = Rs.8371.48 or say Rs.8371.00.

In this context it was asked through objection memo to state why the excess payment will not be suggested for recovery.

In response to audit objection the local authority replied that :- Practically the vehicle can not stand on road vehicle road cutting is going on. Hence the cutting earth is deposited on road side. Then vehicle again load & unload the earth at evening @ night hour when the road is free from traffic. Hence the object may please be dropped.

The reply of the local authority is not satisfactory. Hence the para is stand goods and recovery.

The E.O. recovered Rs.8371.00 vide vr. no.749/19.11.15 from Rabi Narayan Panda, Contractor. The recovery was verified on the day of exit conference & the para was dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

There is no specific unit / depts. in Municipality for audit.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Target and Achievements -

The target and achievement position of different schemes implemented by the ULB during the year 2014-15 is furnished below as per the information supplied by the local authority in response to audit objection.

Target and achievement :-

Name of the scheme	Financial Achievement						Physical Achievement					
	GO No./ dt.	Funds received during the year (in lakh)	Total fund available (in lakhs)	Expenditure (in lakhs)	Unspent balance at the end of the year.	%age of expr. to that of available fund	No. of spill over project from previous year.	No. of project plan for the current year as per annual action plan	Total	No. of project completed during the year.	No. of spill over projects to the next year.	%age of achievement.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
MVT	19595/26.09.14	19.48	19.48	10.00	9.48	5.33	-	3	-	2	1	51.33
DEV	22526/11.11.14	7.03	7.03	35.00	40.03	46.65	-	12	-	5	7	46.65
RD	136/1.1.15	32.79	32.79	32.79	-	-	-	6	-	6	6	0.00
Maintenance of NRB	1991/21.12.13	7.00	7.00	7.00	-	100.00	-	1	-	1	-	100.00

Maintenance of R&B	4746/12.2.15	30.00	30.00	30.00	-	100.00	-	4	-	4	-	100.00
13 th FC (R&B)	7336/4.3.15	51.03	51.03	24.5	26.53	48.00	-	9	-	4	5	48.00
13 th FC (General)		129.17	129.17	64.00	65.17	49.55	-	18	-	5	13	49.55
BRGF	295/3.2.15	133.59	133.59	63.53	70.06	47.56	-	26	-	15	11	47.56

It would be seen from the above table that in certain schemes be a like BRGF, 13th FCA, Dev. Fund, the percentage of achievement is below 50%. No suitable explanation has been furnished by the local authority regarding low achievement of target. Due to low achievement of different schemes the public are being deprived of getting facilities provided by Govt. The purpose of Govt. behind release of funds under different schemes is being defeated due to low achievement of schemes. The local authority is suggested to take effective steps for better achievement of target as per annual action plan of different schemes.

PARA: 18 MISCELLANEOUS

18.1 - Verification of records not produced to the last audit - OSP No.9 to 11							
<p>a) Vide para 14.12 and A.R No.46975/AR/14-15 for the year 2013-14 a total sum of Rs.92,379.00 was kept under objection due to non production of Work Case Records relating to release of S.D to Contractor. On issue of objection memo for production of the required case records the local authority produced the same. The case records concerned were verified and found to be correct. Hence the para is dropped.</p> <p>b) Vide para 18.4 of A.R No. 46975/AR/14-15 for the year 2013-14 a total sum of Rs.4,69,530.00 was kept under objection due to non production MDM Rice stock register maintained at School point. On issue of objection memo in this context the local authority produced the required documents before audit. The concerned records were verified and found to be correct. Hence the para is dropped.</p>							
18.2 - Audit paragraphs pending for settlement -							
Sl. No.	Audit Report No. with year of accounts.	Paragraphs pending for settlement relating to Misappropriation of cash & loss of stock & store.		Paragraphs pending for settlement other than misappropriation and defalcation.		TOTAL	
		No. of Paragraphs	Amount	No. of Paragraphs	Amount	No. of Paragraphs	Amount
		3.	4.	5.	6.	7.	8.
1.	46975/AR/2014-15 JSG. For the year 2013-14	2	9595.00	47	56629573.00	49	56639168.00
2.	10882/AR/2013-14 BRH For the year 2012-13	0	0	11	132552761.00	11	132552761.00
3.	5902/AR/2012-13 SBP For the year 2011-12	1	800.00	22	12441650.00	23	12442450.00

4.	58/2011-12 Sambalpur For the year 2010-11	0	0	24	2331570.00	24	2331570.00
5.	27/2010-11 Sambalpur For the year 2009-10	0	0	7	5923359.00	7	5923359.00

18.3 - Complaints / Grievance Rediressal system -

The position of complaints / Grievance received and disposed of during the year 2014-15 is furnished below as per the complaints register of the Municipality.

Particular based on complaint /	No. of Complaints.
Grievance Register.	
Complaints pending for disposal at the beginning of the year.	Nil
Complaints received during the year.	560
TOTAL :	560
Complaints disposed off during the year.	556
Complaints pending for disposal at the end of the year	04

18.4 - Non-production of approved price list of Electrical goods of Havels company before audit

Vide para 14.7 of A.R No.46975/AR/2014-15 for the year 2013-14 a sum of Rs.3,77,741.00 was shown excess paid in the procurement of following Electrical goods from Sanskruti Associates, Bhubaneswar by comparing rates provided by the Jharsuguda whole sale consumer co-operative stores of the said items with that of Sanskruti Associates. In order to justify the genuineness of payment to Sanskruti Associates, the local authority was asked to produce the approved price list of electrical goods of Havels company before audit for verification. But the same has not yet been produced to audit for verification.

Sl.No.	Name of Items	Rate of Jsg. whole sale consumer cooperative Stores	Rate of Sanskruti Associates , BBSR	Qty.	Amount	Excess paid	Vr.No./Date	Name of the Cash Book.
1.	2x24 energy conservation T.5 fitting without lamp.	1878	2885	245	406825.00	246715.00	13/31.10.13 950/28.12.13 114/6.5.13	P.D Fund Acct.Cash Book.
2.	24W. T.5 lamp.	119	130	820	106600.00	9020.00	13/31.10.13, 114/6.5.13, 494/7.8.13	-do-
3.	Ignitor	140	150	150	22500.00	1500.00	762/31.10.13, 593/7.9.13	-do-

4.	16mm r core Alum. Cable	120	192	40 mtr.	7680.00	2880.00	593/7.9.13	-do-
5.	Copper Choke	136	160	100	16000.00	2400.00	593/7.9.13	-do-
6.	40W Starter	8	9	350	3150.00	350.00	593/7.9.13	-do-
7.	40W Tube Light	35	37	513	18981.00	1026.00	494/7.8.13	-do-
							593/7.9.13	
8.	250W S.B choke (Tubelar)	1210	2490	80	199200.00	102400.00	762/31.10.13	-do-
9.	2.5 Sq.mm. PVC Alum. Wire	610	660	4	2640.00	200.00	494/7.8.13	-do-
10.	Electric Choke.	160	385	50	19250.00	11250.00	494/7.8.13	-do-
					Total :	377741.00		

It was asked through objection memo to produce the required documents to the present audit for verification. Failing which the excess payment of Rs.3,77,741.00 as shown in the last audit report will be suggested for recovery.

In response to audit objection the local authority replied that :- *compliance will be submitted.*

As the local authority failed to produce the approved price list of electrical goods of Havels company to justify the genuineness of payment to Sanskruti Associates, the concerned amount of Rs.3,77,741.00 is suggested for recovery from Sri M.Srinivas, Ex-E.O. of the Municipality who passed the bill for payment.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri M. Srinivas,	Ex-Executive Officer,	At present E.O., Sundargarh Municipality,	377741.00

18.5 - Non-production of written orders of the Collector – cum- Chairman of Dulduli-2014 for payment of hire charges of vehicle

Vide para 14.13 of A.R.No.46975/AR/14-15 for the year 2013-14 a sum of Rs.75,000.00 was shown paid to Sri Rohit Mohapatra of Maheswari Tours & Travels, Jharsuguda towards engagement of vehicle in the celebration **Dulduli -2014** held on dt 01.01.2014 to dt 05.01.2014. As the *Utsav* was organized by the District Office, Jharsuguda the expenditure should have been borne by the District Office, Jharsuguda. On issue of POM by the last audit in this context, the local authority replied that the expenditure had been made as per instruction of Collector – Cum – Chairman of Dulduli 2014. But no written orders of the Collector, Jharsuguda was shown to audit. Hence it was asked by the last audit to produce the written orders in support of payment of Rs.75000/- made towards hire charges of vehicle for Dulduli-2014.

But the same has not yet been produced to audit for verification.

It was asked through objection memo by the present audit to produce the written orders of Collector regarding aforesaid payment (if any) to present audit for verification. Failing which the payment made of Rs.75,000.00 towards vehicle charge will be suggested for recovery.

In response to audit objection the local authority replied that :- *compliance will be submitted.* As the local authority could not produce the required documents to show genuineness of the expenditure, the amount of Rs.75,000.00 stands for recovery from Sri M.Srinivas, Ex-E.O. of the Municipality who passed the bill for payment.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri M. Srinivas,	Ex-Executive Officer,	At present E.O., Sundargarh Municipality,	75000.00

18.6 - Non-production of stock entry certificate in support of purchase of M.S Bench & Desk

As per para 14.14 of A.R No.46975/AR/14-15 for the year 2013-14 a sum of Rs.50,000.00 was shown to have been paid vide

Vr.No.1239 dt.28.03.2014 to M/s. Debasis Construction, Cox Colony, Jharsuguda towards cost of 8 pairs of M.S Bench & Desk. The Bill was submitted by the concerned firm in its Letter Pad instead of submitting Valid Tax Invoice. Besides, no stock entry certificate has been furnished in the body of the voucher by the local authority.

The last audit suggested the local authority to make an enquiry regarding the existence of the materials in the institution which was shown purchased and to furnish a certificate thereof. But no such verification report / stock entry certificate has yet been shown to audit. Hence the local authority was asked to produce verification report / stock entry certificate (if any) in support of purchase of aforesaid materials before the present audit for verification, failing which the amount of Rs.50,000.00 towards purchase of M.S Bench & Desk will be suggested for recovery.

In response to audit objection the local authority replied that :- *compliance will be submitted.* As the local authority could not produce the required documents before audit, the amount of Rs 50,000/- stands for recovery from Sri M.Srinivas, Ex-E.O. of the Municipality who passed the bill for payment .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri M. Srinivas,	Ex-Executive Officer,	At present E.O., Sundargarh Municipality,	50000.00

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

19.1 - Remittance of Govt. Dues -

The position of taxes and Govt. dues collected and deposited in proper head of accounts during the financial year 2014-15 is furnished below.

Particulats	Govt. Dues.							
	Royalty	Vat	Labour Cess	P.T	Income Tax	Service Tax	Other	TOTAL
Dues outstanding for deposit at the beginning of the year.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amount collected during the year.	1349618.00	2569905.00	633100.00	98525.00	629403.00	0.00	0.00	5280551.00
TOTAL	1349618.00	2569905.00	633100.00	98525.00	629403.00	0.00	0.00	5280551.00
Amount remitted during the year.	1349618.00	2569905.00	633100.00	98525.00	629403.00	0.00	0.00	5280551.00
Balance to be remitted at the end of the year.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

From the above table it is seen that no Govt. dues is outstanding for deposit as on 31.03.2015.

19.2 - Loan

As required under Rules 149 of OM Rules 1953 the loan Register is to be maintained. Rule 150 of O.M Rules 1953 envisages that the loan amount shall not be appropriated even temporarily to any objects other than that for which the loan was raised.

On verification of Loan register it was revealed that IDSMT Loan was made of Rs.25,80,000.00 on 17.08.1993. The said loan amount was repaid vide vr.no.120/10.05.2010. No interest has been repaid till date. In the loan register interest @ Rs.3,74,100.00 per annum was shown due to repayment from 1993-94 to 2009-10 (17 years). Hence the interest due to repayment = Rs.3,74,100.00 x 17 = Rs.63,59,700.00.

HUDCO Loan . :-

As per last audit report HUDCO Loan of Rs.18,30,000.00 was sanctioned vide S.O No.3071 dtd.10.10.1986. The details of Utilization of loan for converting construction of dry / new flash water seal latrine could not be produced to audit along with details of payment of loan disbursement of loan and its recovery of loan including interest in spite of instruction given in the last audit.

However it is once again suggested to furnish the aforesaid information along with documents before the next audit for verification.

19.3 - Deposit -

As per Rule 142 of O.M. Rules 1953 Deposit Ledger is to be maintained and as per Rule 143 of O.M. Rules 1953 list of outstanding deposits are to be maintained at the close of every quarter. But in this Municipality neither deposit ledger has been maintained nor list of outstanding deposits at the close of every quarter have been worked out. However basing upon the last audit report and the records made available to audit the position of deposit for the year 2014-15 is furnished below;

1.	Outstanding deposit as on 01.04.2014	2367561.00
2.	Deposit made during the year 2014-15	2733482.00
3.	T O T A L :	5101043.00
4.	Deposit Refunded during the Year 2014-15	2157063.00
5.	Outstanding deposit as on 31.03.2015	2943980.00

The local authority is suggested to ensure the maintenance of aforesaid ledger henceforth.

19.4 - C.P.F and E.P.F Position of Staff -

No CPF ledger/ CPF cash book has been maintained by the Municipality since inception as required under Rules 436 of OM Rules 1953. The CPF and EPF position of staff for the financial year 2014-15 is furnished below as per the information received from local authority through objection memo followed by verification with acquittance roll and respective pass books of staff.

Provident Fund Ledger :-

Particulars	Position of C.P.F Account	Position of E.P.F Account
Opening balance as on 01.04.2014	Nil	Nil
Amount deducted during the year.	2003833.00	451440.00
T O T A L :	2003833.00	451440.00
Amount deposit during the year.	2003833.00	451440.00
Balance to be deposited as on 31.03.2015	Nil	Nil

The employee wise C.P.F Position for the year 2014-15 is furnished below.

C.P.F. DEPOSIT & WITHDRAWAL STATEMENT OF THE MUNICIPALITY EMPLOYEES FOR THE YEAR 2014-15

Sl. No.	Name of the Employee & Designation	Designation	A/C No	Amount outstanding as on dt. 01.04.2014	Amount deposited for the year 2014-15	Interest accrued for 2014-15	Total	Amount withdrawn for the year 2014-15	Amount outstanding as on 31.03.2015	Remarks
---------	------------------------------------	-------------	--------	---	---------------------------------------	------------------------------	-------	---------------------------------------	-------------------------------------	---------

									15.	
1	2	3	4	5	6	7	8	9	10	11
1	Sri Sisir Kumar Patel	Sr. At	280510100-3525	62381.00	17000.00	2492.00	81873.00	40000.00	41873.00	
2	Sri Suresh Kumar Pradhan	Sr. At	280510800-2851	1890.50	120217.00	58.00	122165.50	121000.00	1165.50	
3	Sri Bishu Kumar Padhee	Jr At.	280510100-4181	7000.00	11000.00	338.00	18338.00	0.00	18338.00	
4	Mrs. Mamta Pandey	Jr At.	280510800-2853	2199.00	23400.00	63.00	25662.00	24000.00	1662.00	
5	Mrs Kabita Sahu	Jr At.	280510800-3748	23787.00	13000.00	1143.00	37930.00	0.00	37930.00	
6	Dr. Aswini Kumar Naik	H Dr.	280510800-2936	173502.00	30000.00	7399.00	210901.00	0.00	210901.00	
7	Dr. Sudipta Kumar Nayak	H Dr.	280510100-4100	3202.00	28600.00	531.00	32333.00	112.36	32220.64	
8	Sri Aditya Kumar Patra	TC	280510800-2905	1276.00	77436.00	57.00	78769.00	77000.00	1769.00	
9	Sri Suresh Ch. Mohanty	TC	280510800-2852	1153.00	30000.00	54.00	31207.00	29739.00	1468.00	
10	Sri Kailash Chandra Pradhan	Jr At.	280510800-2874	20362.00	13000.00	1005.00	34367.00	0.00	34367.00	
11	Sri Ramsaran Bahadur	NG	280510800-2886	57923.00	20700.00	2700.00	81323.00	0.00	81323.00	
12	Sri Kedar Kumar Patel	Peon	280510800-2894	63997.00	14000.00	2796.00	80793.00	0.00	80793.00	
13	Sri Lal Bahadur Singhdeo	Peon	280510800-2897	86781.85	13000.00	3688.00	103469.85	0.00	103469.85	
14	Sri Janmajaya Kaudi	Peon	280510800-2876	35637.00	44250.00	1561.00	81448.00	20000.00	61448.00	
15	Sri Sansara Bhainsa	Peon	280510800-2891	81570.00	8000.00	1645.00	91215.00	91215.00	0.00	Retirement on November'2014
16	Sri Mukteswar Mishra	Peon	280510800-2906	84500.00	37525.00	3818.00	125843.00	0.00	125843.00	
17	Sri Mishra Bhainsa	Peon	280510800-2872	36230.10	50000.00	2138.00	88368.10	35000.00	53368.10	
18	Sri Anandita Naik	Peon	280510800-3962	17842.00	9000.00	796.00	27638.00	0.00	27638.00	
19	Smt. Binodini Banchor	Peon	280510800-2878	22901.00	34400.00	1474.00	58775.00	30000.00	28775.00	
20	Sri Upendra Naik	TC	280510800-2861	85831.00	13000.00	3650.00	102481.00	0.00	102481.00	
21	Sri Kishore Kumar Naik	TC	280510800-2864	69471.00	13000.00	2988.00	85459.00	0.00	85459.00	
22	Sri Brushaba Dehury	TC	280510800-2865	70552.00	13000.00	3033.00	86585.00	0.00	86585.00	
23	Sri Biranchi Patel	TC	280510800-2857	38865.00	29500.00	2018.00	70383.00	0.00	70383.00	
24	Sri Nala Rohidas	TC	280510800-2867	67527.00	13000.00	2911.00	83438.00	0.00	83438.00	

25	Sri Abdhut Pradhan	TC	280510800-2862	48622.00	20500.00	1671.00	70793.00	25000.00	45793.00	
26	Sri Jagannath Patel	TC	280510800-2870	32563.00	57650.00	2405.00	92618.00	0.00	92618.00	
27	Sri Janakram Sahu	TC	280510800-2858	42412.00	25250.00	2089.00	69751.00	0.00	69751.00	
28	Sri Ranjit Ku Das	TC	280510800-2881	59253.00	13000.00	2576.00	74829.00	0.00	74829.00	
29	Sri Trilochan Tanty	TC	280510800-2896	48170.00	14350.00	2158.00	64678.00	0.00	64678.00	
30	Sri Om Prakash Tripathy	Peon	280510800-2892	41788.65	37750.00	634.00	80172.65	79100.00	1072.65	
31	Sri Ananta Pandey	Peon	280510800-2879	38623.00	20500.00	1879.00	61002.00	0.00	61002.00	
32	Sri Rupanand Gardia	Peon	280510800-2902	16560.00	32040.00	892.00	49492.00	13000.00	36492.00	
33	Sri Nurpa Kishore Mohanty	TC	280510800-2863	82405.00	13000.00	3511.00	98916.00	0.00	98916.00	
34	Sri Basant Ku Mohanty	WS	280510800-2856	67411.00	17500.00	2994.00	87905.00	0.00	87905.00	
35	Sri Prakash Tiwari	Amin	280510800-2880	18847.00	13000.00	943.00	32790.00	0.00	32790.00	
36	Sri Mogal Bhainsa	Peon	280510800-2889	43041.15	34000.00	1891.00	78932.15	20000.00	58932.15	
37	Sri Govinda Ch. Magar	Peon	280510800-2873	71232.00	25000.00	3242.00	99474.00	0.00	99474.00	
38	Sri Jaychandra Rout	Driver	280510800-2937	18731.50	1495.00	778.00	21004.50	0.00	21004.50	
39	Md. Manna	Driver	280510800-2938	5411.00	1495.00	239.00	7145.00	0.00	7145.00	
40	Sri Maihar Pr. Sharma	Driver	280510800-2942	27676.00	1430.00	1138.00	30244.00	0.00	30244.00	
41	Smt. Fultuli Bhainsa	Peon	280510800-2898	30012.00	3250.00	1258.00	34520.00	0.00	34520.00	
42	Sri Somnath Patel	Sr. At	280510800-2849	64365.00	62750.00	2517.00	129632.00	40000.00	89632.00	
43	Sri Nepal Ch. Bhoi	TC	280510800-2868	67736.00	13000.00	2919.00	83655.00	0.00	83655.00	
44	Sri Hiradhar Pradhan	Peon	280510800-2875	17446.00	6500.00	796.00	24742.00	0.00	24742.00	
45	Sri Kashi Pr. Yadav	Peon	280510800-2877	26670.00	19500.00	517.00	46687.00	27100.00	19587.00	
46	Late Nabin Ch Routh	Peon	280510800-2871	35812.00	2000.00	1224.00	39036.00	39036.00	0.00	Expired on June'2014
47	Sru Shyamlal Bajaj	Peon	280510800-2895	17345.00	6500.00	792.00	24637.00	0.00	24637.00	
48	Sri Md. Nasir	Peon	280510800-2882	29644.00	11900.00	1395.00	42939.00	0.00	42939.00	
49	Sri Md. Iqbal	Peon	280510800-2890	38539.00	6500.00	1648.00	46687.00	0.00	46687.00	

									0	
50	Sri Ishwar Lal Gupta	Peon	280510800-2888	36869.00	6000.00	1579.00	44448.00	0.00	44448.00	
51	Sri Narayan Banik	Peon	280510800-2922	17345.00	7000.00	794.00	25139.00	0.00	25139.00	
52	Sri Jai Kishan Singh	SI-In-charge	28051082855	1864.00	72000.00	81.00	73945.00	72000.00	1945.00	
53	Smt Kuntala Kalet	Sweepress	28051082929	63780.00	47250.00	2101.00	113131.00	35000.00	78131.00	
54	Smt Keta Sandha	Sweepress	28051082916	27065.00	59600.00	1386.00	88051.00	60000.00	28051.00	
55	Surya Bag	Sweepress	28051082910	51587.00	47300.00	2157.00	101044.00	32000.00	69044.00	
56	Smt Sakhi Ghasiani	Sweepress	28051082907	58794.00	18400.00	2717.00	79911.00	79911.00	0.00	Retirement on January'2015
57	Smt Ichha Bag	Sweepress	28051083743	21880.00	20500.00	922.00	43302.00	25000.00	18302.00	
58	Smt Gurubari Behera	Sweepress	28051082926	66015.00	47400.00	2278.00	115693.00	73000.00	42693.00	
59	Smt Prema (A) Kalet	Sweepress	28051082932	46563.00	40850.00	1841.00	89254.00	30000.00	59254.00	
60	Smt Bachhiyan Ghasiani	Sweepress	28051082930	47534.00	33800.00	2394.00	83728.00	0.00	83728.00	
61	Smt Sandhya Mahananda	Sweepress	28051082911	88019.00	10400.00	3702.00	102121.00	0.00	102121.00	
62	Kiran Nag	Sweepress	28051082919	42495.00	46945.00	1648.00	91088.00	24000.00	67088.00	
63	Smt Budhubari Kalet	Sweepress	28051082945	71528.00	27600.00	2381.00	101509.00	36000.00	65509.00	
64	Smt Brundabati Barbiha	Sweepress	28051082931	28034.00	29800.00	1531.00	59365.00	25000.00	34365.00	
65	Smt Kapaswari Ghasiani	Sweepress	28051082918	30144.00	28300.00	1646.00	60090.00	30000.00	30090.00	
66	Sri Manglu Bag	Sweeper	28051082928	22883.00	22900.00	1238.00	47021.00	22000.00	25021.00	
67	Sri Niran Suna	Sweeper	28051082920	32805.00	28900.00	1198.00	62903.00	20000.00	42903.00	
68	Sri Sukru Panchabiha	Sweeper	28051082925	40440.00	30400.00	1436.00	72276.00	20000.00	52276.00	
69	Sri Chaturbhuja Suna	Sweeper	28051082933	41201.00	8800.00	1452.00	51453.00	25000.00	26453.00	
70	China Luha	Sweeper	28051082912	45518.00	22450.00	1579.00	69547.00	26000.00	43547.00	
71	Sri Arjun Mishtri	Sweeper	28051082914	21833.00	21950.00	1272.00	45055.00	0.00	45055.00	
72	Sri Kailash Majhi	Peon	28051082885	41666.00	33400.00	1479.00	76545.00	20000.00	56545.00	
73	Sri Manoj Ku Patra	M.E.	2805108005278	0.00	140000.00	1427.00	141427.00	0.00	141427.00	
74	Sri Pradipta Kumar Sahoo	Jr. Asst.	2805108005283	0.00	16000.00	45.00	16045.00	0.00	16045.00	
			Total-	3052557.75	2003833.00	130746.00	5187136.75	1366213.36	3820923.39	

19.5 - Non-Deposit of VAT Amount - OSP No.124

A total sum of Rs.10,42,660.00 was collected towards cost of Tender Paper which was taken into Accountant Cash Book during the year under audit. The above amounts includes 5% VAT. The VAT amounting to Rs.49,650.00 as calculated below needs be drawn & deposited to proper quarters of Govt.

Cost of 105 Tender papers collected = Rs.10,42,660.00 which is inclusive of 5% VAT

VAT amount = $5 / 105 \times 10,42,660.00$

= Rs.49,650.47 or say Rs.49,650.00

In response to audit objection statement the local authority deposited Rs.49,650.00 vide challan No.44 dtd.27.08.2015. Hence the para is dropped.

PARA: 20 RESULT OF AUDIT

20.1 - Remarks / Suggestions by Audit -

1. Some important registers have not been maintained as required under different rules of O.M. Rules 1953. Efforts should be taken to maintain all the statutory records in accordance with the rules of O.M. Rules 1953 in proper form.
2. Realistic Budget should be prepared as far as practicable.
3. Due to non-maintenance of register of outstanding advances proper action can not be taken to square up the outstanding advances. Maintenance of such an important register may be ensured henceforth.
4. It is seen that the internal income of the Municipality is very poor. This is due to non revision of holding tax since long, Municipality properties like Ponds, Slaughter house, Market are not being auctioned annually. Non realization of License fees under section 290, 255 and Carts and carriage tax has also been noticed. Council may take effective steps for augmentation of the income of Municipality.
5. The utilization of Govt. grants is very poor. Steps may be taken for maximum utilization of govt. grants within the stipulated period followed by submission of U.Cs to proper quarter.
6. Accounting system should be supervised and monitored properly to avoid fraud / defalcation in future.
7. It is seen that no compliance has been given to settle the outstanding paras of last and previous year audit reports. Effective steps need be taken for submission of compliance to settle the outstanding paras.
8. Effective steps may be taken for early adjustment of outstanding advances through proper vouchers or by making cash recovery as the case may be.
9. The local authority is suggested to take follow up action against the gross financial irregularities revealed by audit and ensure non repetition of the same in the institution.

Result Of Audit

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

		recovery(In Rs:)		n Rs:)	n Rs:)	Rs:)	
1	8.1	1356900.00	1356900.00	1356900.00	0.00	0.00	
2	13.7	0.00	19188686.00	0.00	0.00	0.00	
3	14.1	0.00	167886.00	0.00	0.00	0.00	
4	14.2	0.00	1387561.00	0.00	0.00	0.00	
5	14.3	300000.00	300000.00	300000.00	0.00	0.00	
6	14.4	10000.00	10000.00	10000.00	0.00	0.00	
7	14.5	58232.00	58232.00	58232.00	0.00	0.00	
8	14.6	0.00	1652778.00	0.00	0.00	0.00	
9	15.7	0.00	0.00	0.00	0.00	0.00	
10	18.4	377741.00	377741.00	377741.00	0.00	0.00	
11	18.5	75000.00	75000.00	75000.00	0.00	0.00	
12	18.6	50000.00	50000.00	50000.00	0.00	0.00	
Total		2227873.00	24624784.00	2227873.00	0.00	0.00	

Audit Certificate

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

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	15.19	Vr.No.716	2015-11-16	5869	Naresh Kumar Patel
2	15.20	Vr.No.712	2015-11-16	1327	Naresh Kumar Patel
3	15.18	Vr.No.714	2015-11-16	3830	Naresh Kumar Patel.
4	15.17	Vr.No.747	2015-11-19	5183	Ram Chandra Oram
5	15.16	Vr.No.715	2015-11-16	3773	Naresh Kumar Patel
6	15.14	Vr.No.57	2015-11-23	5212	Rabi Narayan Panda.
7	15.15	Vr.No.713	2015-11-16	7574	Naresh Kumar Patel
8	15.13	Vr.No.721	2015-11-16	990	Hari Shankar Sethi
9	15.12	Vr.No.56	2015-11-23	1999	Rabi Narayan Panda
10	15.11	Vr.No.58	2015-11-23	1255	Rabi Narayan Panda.
11	15.10	Vr.No.60	2015-11-23	1166	Gulam Warish
12	15.10	Vr.No.55	2015-11-23	6889	Gulam Warish
13	15.10	Vr.No.54	2015-11-23	4615	Gulam Warish
14	15.7	Vr.No.752	2015-11-19	4844	Raju Bag.
15	15.8	Vr.No.61	2015-11-23	2958	Gulam Warish
16	15.9	Vr.No.59	2015-11-23	2280	Raju Bag.
17	15.6	Vr.No.742	2015-11-17	4548	H.N.Rohidas
18	15.7	Vr.No.751	2015-11-19	12301	Raju Bag
19	15.5	Vr.No.750	2015-11-19	8714	Rabi Narayan Panda.
20	15.4	Vr.No.720	2015-11-16	17793	Ram Chandra Oram
21	15.4	Vr.No.719	2015-11-16	10206	Ram Chandra Oram
22	15.4	Vr.No.717	2015-11-16	8490	Ram Chandra Oram.
23	15.4	Vr.No.718	2015-11-16	12393	Ram Chandra Oram
24	15.3	Vr.No.725	2015-11-16	6378	H.N.Rohidas
25	15.2	Vr.No.726	2015-11-16	10751	Gulam Warish
26	15.1	Vr.No.753	2015-11-19	16437	Ashok Kumar Rout
27	12.2	17023	2015-09-21	58	Mukta Ahamad
28	12.2	17022	2015-09-21	305	J.C. Rout.
29	12.2	17021	2015-09-21	54	Basudev Sahu
30	12.2	17020	2015-09-21	567	M.D. Manan
31	12.2	17019	2015-09-21	240	M.P.Sharma,
32	11.14	17010	2015-09-07	1000	Deepak Kumar Nayak.
33	12.1	16294	2015-08-22	100	Mamata Pandey
34	11.13	17012	2015-09-10	5100	Ananta Kumar Pandey.
35	11.12	17009	2015-09-04	300	Jayadev Mahar
36	11.12	17005	2015-09-03	600	Upendra Naik
37	11.12	17004	2015-09-03	300	Kishore Kumar Naik
38	11.12	17007	2015-09-04	300	Ananta Pandey
39	11.11	17003	2015-09-03	600	Harihar Pradhan
40	11.11	17008	2015-09-04	3000	Jayadev Mahar
41	11.11	17002	2015-09-03	1200	Nila Rohidas.

42	11.11	17001	2015-09-03	300	Kishore Kumar Naik
43	11.11	16297	2015-08-24	2100	Upendra Naik.
44	11.11	17006	2015-09-04	6800	Ananta Kumar Pandey
45	11.10	16296	2015-08-24	15900	Ananta Kumar Pandey
46	11.9	16295	2015-08-24	18900	Ananta Kumar Pandey
47	11.8	16290	2015-08-19	305354	Aditya Kumar Patra
48	11.7	16287	2015-08-14	12400	Somanath Patel
49	11.6	16269	2015-07-23	257269	Aditya Kumar Patra
50	11.5	16256	2015-07-08	1000	Suresh Chandra Mohanty
51	11.4	16257	2015-07-08	2000	Somanath Patel
52	11.3	16259	2015-07-08	24000	Somanath Patel
53	11.2	16258	2015-07-08	4000	Somanath Patel
54	11.1	16260	2015-07-08	115505	Jagannath Patel
55	15.21	Vr.No.748	2015-11-19	1219	Ram Chandra Oram
56	15.22	Vr.No.724	2015-11-16	1899	H.N.Rohidas
57	15.23	Vr.No.711	2015-11-16	3486	Naresh Kumar Patel
58	15.24	Vr.No.722	2015-11-16	3824	Ugresen Bhaina
59	15.25	Vr.No.755	2015-11-19	6891	Surya Narayan Hota
60	15.26	Vr.No.745	2015-11-19	7510	H.N.Rohidas,
61	15.27	Vr.No.746	2015-11-19	6023	H.N.Rohidas
62	15.28	Vr.No.723	2015-11-16	735	Lokeswar Patel
63	15.29	Vr.No.4/PD/	2015-11-17	2518	Rabindra Kumar Padhi,
64	15.30	Vr.No.744	2015-11-19	3659	H.N. Rohidas,
65	15.31	Vr.No.749	2015-11-19	8371	Rabi Narayan Panda.
Total				993162	