

LOCAL FUND AUDIT, JHARSUGUDA, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 260157/AR/2016-2017-JHARSUGUDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Jharsuguda Municipality. Jharsuguda
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	SRI RAM CHANDRA PRADHAN
	Name of the Local Authority at the time of Audit :	SRI RAM CHANDRA PRADHAN
4	Duration of Audit :	21-12-2016 To 29-03-2017 (Mandays Consumed :- 65)
5	Name of the Auditors :	MAGUNI NAIK - Lead Auditor(21-12-2016 to 29-03-2017) JAMBUBATI AMAT - Auditor(21-12-2016 to 29-03-2017)
6	Name of the Reviewing Officer :	PRAN SHANKAR DEOTA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	15-04-2017
8	Entry Conference Date :	16-12-2016
9	Exit Conference Date :	15-04-2017
10	Name of the District Audit Officer :	PRAN SHANKAR DEOTA
11	Date of approval of report by District Audit Officer :	19-04-2017

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Bus Parking Fee Receipt Books	21.12.2016	7 Nos	7 Nos	Stock Register Page No - 140	Nil
2	Unused Misc. Receipt Books	21.12.2016	17 Nos	17 Nos	Stock Register Page No -08	Nil
3	Holding Tax Receipt Books	21.12.2016	2 Nos	2 Nos	Stock Register Page No - 126	Nil
4	Unused Postage Stamp	21.12.2016	1082.00	1082.00	Stock Register Page No - 47	Nil
5	Cash in Hand	21.12.2016	Nil	Nil	Adhar Card Cash Book Page No - 13	Nil
6	Cash in Hand	21.12.2016	360.00	360.00	RTI Cash Book Page No -08	Nil
7	Cash in Hand	21.12.2016	Nil	Nil	Election Cash Book Page No - 17	Nil
8	Cash in Hand	21.12.2016	Nil	Nil	MDM Cash Book Page No -04	Nil
9	Cash in Hand	21.12.2016	Nil	Nil	NULM Cash Book Page No- 34	Nil
10	Cash in Hand	21.12.2016	Nil	Nil	SJSRY Cash Book Page No - 138	Nil
11	Cash in Hand	21.12.2016	Nil	Nil	Harishchandra Sahayata Cash Book Page - 44	Nil
12	Cash in Hand	21.12.2016	Nil	Nil	Cashiers Cash Book Page No - 105	Nil
13	Cash in Hand	21.12.2016	Nil	Nil	P.A.Cash Book Page No - 29	Nil
14	Cash in Hand	21.12.2016	Nil	Nil	Subsidiary Cash Book Page No -183	Nil
15	Cash in Hand	21.12.2016	Nil	Nil	Social Security Cash Book Page No -125	Nil
16	Cash in hand	21-12-2016	Nil	Nil	Accountant Cash Book Page - 167	Nil
17	Appendix Form	21.12.2016	1 No	1 No	Stock Register Page No - 57	Nil
18	Unused MB	21.12.2016	8 Nos	8 Nos	Stock Register Page No - 192	Nil

Comments

As per Rule 20(a) of Odisha Local Fund Audit Rules 1951 physical verification of cash in hand,unused postage stamp,unused M.Rs.,unused MBs conducted on the date of commencement of audit i.e. 21.12.2016 before transaction which agreed with the book balance of the day and result of physical verification recorded in respective cash book and stock registers.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register	Rules	Form No
1	Register of Works	Rule 345	Form W-VI
2	Measurement Book	Rule 365	Form W-VIII
3	Stock & Store Register of Municipality	Rule 346	Form W-VII
4	Contract Certificate	Rule 343	Form W-IV
5	Nominal Muster Roll (NMR)	Rule 340	Form W-II
6	Contract Agreement Form	Rule 341	Form W-III
7	Progress statement of collection of taxes	Rule 200	Form N
8	Tax collector's Ledger	Rule 198	Form M
9	Stock account of Receipt Forms	Rule 196	Form L
10	Tax collector's daily collection register	Rule 192	Form K
11	Tax Receipt Form	Rule 188	Form I
12	Demand and Collection Register	Rule 178	Form B
13	Stock Register of Stationery	Rule 172	Form No. XLIV
14	Stamp Account	Rule 172	Form No. XLIV
15	Register of Grants	Rule 80	Form No. XLII
16	Daily Collection Register	Rule 171	Form No. XL
17	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
18	Miscellaneous Receipts	Rule 157	Form No. XXXIV
19	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
20	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
21	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
22	Advance Ledger	Rule 136	Form No. XVIII
23	Abstract Register of Expenditure	Rule 129	Form No. XVI
24	Abstract Register of Receipts	Rule 129	Form No. XV
25	Cash Book of the municipality	Rule 125	Form No. XIV
26	Permanent Advance Account	Rule 108	Form No. XII
27	Salary Bills	Rule 97	Form No. IX
28	Register of Bills	Rule 96	Form No. VII
29	Challan	Rule 87	Form No. VI
30	Subsidiary Cash Book	Rule 128 A	Form No. V-A
31	Cashier's Cash Book	Rule 81	Form No. V
32	Schedule for the Budget Estimate	Rule 77	Form No. III
33	Abstract of the Budget Estimate	Rule 74	Form No. I-A
34	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Miscellaneous Supply Bill	Rule 343	Form W-V
2	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
3	Distrain Warrant Register	Rule 202	Form P
4	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
5	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
6	Establishment Audit Register	Rule 146	Form No. XXV
7	Register of Investments	Rule 148	Form No. XXVI
8	Register of Outstanding Advances	Rule 140	Form No. XIX
9	Register of adjustments	Rule 132	Form No. XVII
10	Subsidiary account of special taxes	Rule 79	Form No.-IV

C : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I

2	Warrant register	Rule 202	Form R
3	Register of Distraint property & sales	Rule 204	Form S
4	Form of inventory & Notice	Rule 203	Form Q
5	Register of writes off of demands	Rule 190	Form J
6	Arrear Demand Register	Rule 187	Form H
7	Mutation Register	Rule 184	Form G
8	Register of Petitions	Rule 183	Form F
9	Form of appeal petition	Rule 183	Form E
10	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
11	Assessment List	Rule 177	Form A
12	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
13	Register of Interest Bearing Securities	Rule 147	Form No. XLI
14	Arrear List	Rule 170	Form No. XXXIX
15	Ledger of Lessees	Rule 170	Form No. XXXVIII
16	Jamabandi Register	Rule 170	Form No. XXXVII
17	Register of Lands	Rule 160	Form No. XXXV
18	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
19	Stock account of License Number Plates	Rule 155	Form No. XXXII
20	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
21	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
22	Loan Register	Rule 149	Form No. XXVII
23	Register of outstanding deposits	Rule 143	Form No. XXI
24	Deposit Ledger	Rule 142	Form No. XX
25	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
26	Periodical Increment Certificate	Rule 99	Form No. XI
27	Absentee Statement	Rule 97	Form No. X
28	Order Book	Rule 96	Form No. VIII
D : List of Records/Registers not Required			
Sino	List Records/Register	Rules	Form No

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 ward wise 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.

10. Asset Register

Due to non - maintenance of Asset Register the assets created every year through development work could not be ascertained. This register may be maintained to avoid repeatation projects. Further, maintenance of this register may enable the council to prepare the action plan for subsequent year.

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 1953 for better improvement of accounting system in the institution.

PARA: 4 FINANCIAL POSITION

Jharsuguda Municipality. Jharsuguda - 2015-2016

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:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant Cash Book	01-04-2015	5172588 97.29	25574331 2.51	77300220 9.80	15983495 9.75	31-03-2016	6131672 50.05	31-03-2016	6131672 50.05	0.00	
2	NSAP Cash Book	01-04-2015	3054165 7.00	22150124. 00	52691781. 00	16715685. 00	31-03-2016	3597609 6.00	31-03-2016	3597609 6.00	0.00	
3	MDM Cash Book	01-04-2015	36431.83	945.65	37377.48	21409.00	31-03-2016	15968.48	31-03-2016	15968.48	0.00	
4	SJSRY Cash Book	01-04-2015	3431125. 11	411344.00	3842469.1 1	3238899.7 6	31-03-2016	603569.3 5	31-03-2016	603569.3 5	0.00	
5	NULM Cash Book	01-04-2015	0.00	3442582.7 6	3442582.7 6	1690384.0 0	31-03-2016	1752198. 76	31-03-2016	1752198. 76	0.00	
6	RTI Cash Book	01-04-2015	2764.48	394.23	3158.71	0.00	31-03-2016	3158.71	31-03-2016	3158.71	0.00	
7	Harishchandra Sahayata Cash Book	01-04-2015	1530.00	606201.00	607731.00	597114.00	31-03-2016	10617.00	31-03-2016	10617.00	0.00	
8	Adhar Card Cash Book	01-04-2015	11091.99	236194.96	247286.95	204950.00	31-03-2016	42336.95	31-03-2016	42336.95	0.00	
9	Election Cash Book	01-04-2015	973.00	39.36	1012.36	0.00	31-03-2016	1012.36	31-03-2016	1012.36	0.00	
	GRAND TOTAL		5512844 70.70	28259113 8.47	83387560 9.17	18230340 1.51		6515722 07.66		6515722 07.66	0.00	

Comments

Para- 4.1Cash Book wise details of Closing Balance as on 31.03.2016

Sl.No	Name of the Cash Book	In Cash	In P/L Account	In Bank	Total
1.	Accountant Cash Book	0.00	29400777.45	583766472.60	613167250.05
2.	NSAP Cash Book	0.00	0.00	35976096.00	35976096.00
3.	MDM Cash Book	0.00	0.00	15968.48	15968.48
4.	SJSRY Cash Book	0.00	0.00	603569.35	603569.35
5.	NULM Cash Book	0.00	0.00	1752198.76	1752198.76
6.	RTI Cash Book	180.00	0.00	2978.71	3158.71
7.	Harishchandra Sahayata Cash Book	0.00	0.00	10617.00	10617.00
8.	Adhar Card Cash Book	0.00	0.00	42336.95	42336.95
9.	Election Cash Book	0.00	0.00	1012.36	1012.36
	Grand Total	180.00	29400777.45	622171250.21	651572207.66

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 The Chairperson of the Municipality placed the budget for the year 2015 -16 in the Council meeting held on 28.02.2015 U/S 104 of OM Act 1950. The Council unanimously resolved to move the budget estimate to the Govt. through D.M. / Collector and Dist. Magistrate, Jharsuguda for approval of budget. The

same was forwarded to the District Magistrate- cum - Collector vide Letter No - 739 dtd.2.05.2015. After receipt of the budget the District Rural Development Agency (DUDA Cell) had submitted the same to the Director Municipal Administration & Ex- Officio Addl. Secretary to Govt. Housing & Urban Development Deptt. Bhubaneswar vide Letter No -1240 dtd.6.05.2015. The same was approved by the Director of H & UD Deptt. U/s 110 of O.M. Act 1950 and communicated to the Municipality vide letter No.13580 dtd.27.05.2015 with receipts amounting to Rs.34,73,49,000.00 and expenditure amounting to Rs.34,67,41,000.00 with the 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

RECEIPTS				
Sl No	Head of Accounts	Original Budget Estimate for the year 2015-16	Actual Amount receipts for the year 2015-16	Remarks
1.	Rates and Taxes	3,76,00,000.00		
2.	License & Other Fees	60,20,000.00		
3.	Receipt Under Special Act	12,000.00		
4.	Revenue Derived from Municipal Property	1,91,10,000.00		
5.	Grants and Contribution			
a.	From Govt.	14,85,00,000.00		
b.	From Local Fund	9,48,10,000.00		
c.	From Other Sources	3,10,96,000.00		
6.	Miscellaneous	1,02,01,000.00		
	Total	34,73,49,000.00	28,25,91,138.47	
EXPENDITURES				
1.	General Administration			
a.	General Establishment	1,14,90,000.00		
b.	Collection Establishment	1,44,30,000.00		
c.	Public Safety	1,92,00,000.00		
d.	Public Health	2,35,00,000.00		
e.	Drainage & Sewerage Work	68,00,000.00		
f.	Water Supply & Water Work	20,00,000.00		
g.	.Conservancy	4,20,000.00		
h.	Medical	15,50,000.00		
i.	Public Convenience	34,35,000.00		
2.	SJSRY/NULM	3,03,96,000.00		
3.	Public Work	81,00,000.00		
4.	Public Institution	49,10,000.00		
5.	Privatization of Sanitation Work	1,73,00,000.00		
6.	12 th FC	17,00,000.00		
7.	Basic Service to Urban Poors	0.00		
8.	BRGF	2,50,00,000.00		
9.	Road Development Grant	90,00,000.00		
10.	13 th FC	80,00,000.00		
11.	Performance based Incentive Grants	50,00,000.00		
12.	Development of Parks	10,00,000.00		
13.	Devolution Fund	90,00,000.00		
14.	Roads & Bridges	40,00,000.00		
15.	Special Grant (C.C. Road)	1,00,00,000.00		
16.	UIDSSMT	6,00,00,000.00		
17.	Motor Vehicle Tax	55,00,000.00		
18.	Swachh Bharat Mission	50,00,000.00		
19.	Extra ordinary Debt.	22,00,000.00		
20.	Miscellaneous	5,78,10,000.00		
	Total	34,67,41,000.00	18,23,03,401.51	

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Receipt			Expenditure		
As per Budget	Actual	% of variation	As per Budget	Actual	% of variation
34,73,49,000.00	28,25,91,138.47	18.65	34,67,41,000.00	18,23,03,401.51	47.43

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

Assets & Liabilities

The Position of liquid assets and liabilities of Jharsuguda Municipality for the year 2015 - 16 is furnished below:-

Liabilities	Value	Assets	Value
Unspent balance of Grants	367019862.00	Cash in hand / in Treasury/in Bank/ in post office	651572208.00
Loan refundable	0.00	Investment	109895.00
Unremitted Govt. dues (VAT, Cess, Royalty, IT, etc)	0.00	Advance recoverable	7671911.00
Refundable deposits(SD/EMD)	4438614.00	Outstanding taxes, rents and rates etc recoverable Less 10% for irrecoverable	30521699.00
Unpaid Salary and wages	3171470.00	Loan recoverable	
Unpaid Bills	113195.00	Amount Surcharged	952241.00
Telephone bill - 10530.00			
H/C of vehicle - 14599.00			
Fuel bills - 88066.00			
Contributions payable	59661.00		
EPF for 3/16	85888.00		
Street Light charges			
Sanitation service	1665997.00		
Total	376554687.00		690827954.00
Excess Asset over Liabilities	314273267.00		
Grand Total	690827954.00		690827954.00

It would be seen from the above table that the financial position of the Municipality is very sound. How ever steps need be taken to recover / adjust the outstanding advances and to collect the outstanding taxes to increase the revenue of the Municipality.

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

Jharsuguda Municipality. Jharsuguda - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	Punjab National Bank,JSG	2218000100013989	31-03-2015	1238032.55	31-03-2016	1238032.55	0.00	Own Fund
2	ICICI Bank,JSG	046801001077	31-03-2016	420945.00	31-03-2016	420945.00	0.00	Octroi Compensation
3	Axis Bank,JSG	913010045573619	31-03-2016	1247452.00	31-03-2016	1247452.00	0.00	Octroi Compensation
4	Axis Bank,JSG	914010021761990	31-03-2016	16347598.00	31-03-2016	16347598.00	0.00	Octroi Compensation
5	Treasury,Jharsuguda	10	31-03-2016	29400777.45	31-03-2016	29400777.45	0.00	P.L.Account
6	Union Bank of India,JSG	3540020100009512	31-03-2016	1061657.13	31-03-2016	945781.13	115876.00	Own Fund
7	Syndicate Bank,JSG	80462200009147	31-03-2016	1790566.13	31-03-2016	1788887.04	1679.09	Own Fund
8	UGB,JSG	12085060916	31-03-2016	3378.08	31-03-2016	2891.08	487.00	Own Fund
9	Bank of Baroda,JSG	30100100000428	31-03-2016	64880.50	31-03-2016	22591.50	42289.00	Own Fund
10	Canara Bank,JSG	2805101002742	31-03-2016	132240.75	31-03-2016	9683.75	122557.00	Own Fund
11	Axis Bank,JSG	9130100999717	31-03-2016	5531480.95	31-03-2016	5205680.95	325800.00	Own Fund
12	Axis Bank,JSG	9130100174556700	31-03-2016	7604006.00	31-03-2016	7585404.00	18602.00	Own Fund
13	HDFC Bank,JSG	50100033948103	31-03-2016	20202415.50	31-03-2016	19798497.50	403918.00	Own Fund
14	OBC Bank,JSG	11482011004608	31-03-2016	685471.00	31-03-2016	685471.00	0.00	R.D.Grant
15	Canara Bank,JSG	2805101003116	31-03-2016	1270716.00	31-03-2016	1270716.00	0.00	R.D.grant
16	Axis Bank,JSG	91301005606707	31-03-2016	7303865.00	31-03-2016	7303865.00	0.00	R.D.Grant
17	U.Co.Bank,JSG	06360100003978	31-03-2016	5010891.24	31-03-2016	5010891.24	0.00	Incentive Grant
18	ICICI Bank,JSG	046801001197	31-03-2016	1593336.00	31-03-2016	1593336.00	0.00	Incentive Grant
19	Syndicate Bank,JSG	80462200000193	31-03-2016	1898560.65	31-03-2016	898560.65	1000000.00	MVT Grant
20	Bank of India,JSG	557010110006205	31-03-2016	62115.00	31-03-2016	62115.00	0.00	Incentive,MVT
21	Axis Bank,JSG	913010019050487	31-03-2016	1025247.00	31-03-2016	1021636.00	3611.00	Incentive Grant
22	Andhra Bank,JSG	106410100074154	31-03-2016	8524560.00	31-03-2016	8524560.00	0.00	MVT Grant
23	Bank of India,JSG	557010110006204	31-03-2016	784846.00	31-03-2016	784846.00	0.00	Road and Bridges
24	Axis Bank,JSG	913010011074979	31-03-2016	6056607.00	31-03-2016	6056607.00	0.00	Devolution Fund
25	Axis Bank,JSG	914010000948945	31-03-2016	30012752.00	31-03-2016	30002752.00	10000.00	Devolution Fund
26	HDFC Bank,JSG	50100040041373	31-03-2016	3551268.00	31-03-2016	3544268.00	7000.00	Devolution Fund
27	Axis Bank,JSG	913010038019838	31-03-2016	6418905.00	31-03-2016	6409404.00	9501.00	C.C.Road
28	OBC Bank,JSG	114820110007	31-03-2016	4696343.00	31-03-2016	4694049.00	2294.00	MLALAD

		78						
29	Union Bank of India,JSG	3540020100009510	31-03-2016	1230133.00	31-03-2016	1230133.00	0.00	MPLAD
30	Syndicate Bank,JSG	80462200000209	31-03-2016	1786533.81	31-03-2016	1786533.81	0.00	WODC
31	Bank of India,JSG	557010110000015	31-03-2016	568481.00	31-03-2016	568481.00	0.00	WODC
32	OBC Bank,JSG	11482011000785	31-03-2016	20610090.15	31-03-2016	20595573.15	14517.00	WODC
33	IDBI,JSG	740104000009669	31-03-2016	1979834.00	31-03-2016	1979834.00	0.00	WODC
34	Axis Bank,JSG	913010031730015	31-03-2016	4639235.00	31-03-2016	4639235.00	0.00	WODC
35	SBI,JSG	30310639281	31-03-2016	3355.25	31-03-2016	3355.25	0.00	Pension,LFS
36	SBI,JSG	30310639600	31-03-2016	224895.00	31-03-2016	209605.00	15290.00	Pension,Non-LFS
37	IDBI,JSG	740104000008334	31-03-2016	3078690.00	31-03-2016	3034822.00	43868.00	Miscellaneous
38	HDFC Bank,JSG	50100081687952	31-03-2016	1843501.00	31-03-2016	1843501.00	0.00	Rest Shed
39	HDFC Bank,JSG	50100095745544	31-03-2016	665646.00	31-03-2016	665646.00	0.00	City Development
40	Union Bank of India,JSG	3540020100009511	31-03-2016	7152.00	31-03-2016	7152.00	0.00	IDSMT
41	U.Co.Bank,JSG	06360100008645	31-03-2016	121989585.00	31-03-2016	121251804.00	737781.00	IHSDP
42	ICICI Bank,JSG	046801001093	31-03-2016	2086432.00	31-03-2016	2086432.00	0.00	MLALAD
43	Axis Bank,JSG	913010015528319	31-03-2016	84835643.00	31-03-2016	84835643.00	0.00	UIDSSMT
44	HDFC Bank,JSG	50100040889302	31-03-2016	91707449.00	31-03-2016	91707449.00	0.00	UIDSSMT
45	U.Co.Bank,JSG	063601000049235	30-03-2016	20312247.00	31-03-2016	19616247.00	696000.00	Swachh Bharat Mission
46	U.Co.Bank,JSG	06360110031001	31-03-2016	43139.00	31-03-2016	43139.00	0.00	P.D.Vedanta
47	Axis Bank,JSG	913010019021926	31-03-2016	5406487.00	31-03-2016	5401551.00	4936.00	P.D.MCL
48	Union Bank of India,JSG	354002010107004	31-03-2016	35055862.00	31-03-2016	35055862.00	0.00	BRGF
49	OBC Bank,JSG	11482011001713	31-03-2016	3576725.00	31-03-2016	3526627.00	50098.00	12thFC
50	Canara Bank,JSG	2805101002840	31-03-2016	51201326.00	31-03-2016	51201326.00	0.00	13th FC
51	OBC,Bank	114820110001294	31-03-2016	1467628.00	31-03-2016	1449628.00	18000.00	NSAP
52	Axis Bank,JSG	91301004004191	31-03-2016	74369.00	31-03-2016	74369.00	0.00	NSAP
53	Axis Bank,JSG	914020021381122	31-03-2016	25542100.00	31-03-2016	25556066.00	-13966.00	NSAP
54	HDFC Bank,JSG	50100040007166	31-03-2016	7269394.00	31-03-2016	7269394.00	0.00	NSAP
55	SBI,JSG	32715608771	31-03-2016	1626639.00	31-03-2016	1626639.00	0.00	NSAP
56	SBI,JSG	11346780665	31-03-2016	202391.72	31-03-2016	202391.72	0.00	SJSRY
57	UCo.Bank,JSG	06360100005306	31-03-2016	401177.63	31-03-2016	401177.63	0.00	SJSRY
58	SBI,JSG	35140148379	31-03-2016	1752198.76	31-03-2016	1752198.76	0.00	NULM
59	Union Bank of India,JSG	14030101000796	31-03-2016	720.35	31-03-2016	720.35	0.00	MDM
60	UGB,JSG	12085063779	31-03-2016	15248.13	31-03-2016	15248.13	0.00	MDM
61	Syndicate Bank,JSG	80462210004997	31-03-2016	2978.71	31-03-2016	2978.71	0.00	RTI
62	Bank of Maharastra	60146166214	31-03-2016	10617.00	31-03-2016	10617.00	0.00	Harishchandra Sahayata
63	Syndicate Bank,JSG	804622000184	31-03-2016	42336.95	31-03-2016	42336.95	0.00	Adhar Card

		70						
64	Syndicate Bank,JSG	804622000082	31-03-2016	1012.36	31-03-2016	1012.36	0.00	Election
		75						
	GRAND TOTAL			655202165.75		651572027.66	3630138.09	

Reconciliation

1- Union Bank of India,Jharsuguda A/C No – 3540020100009512 (Own Fund)

Closing Balance as per Pass Book = 10,61,657.13

Closing Balance as per Cash Book = 9,45,781.13

Difference = 1,15,876.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	293566/11.04.2007	2500.00	-
2.	068396/21.10.2007	2876.00	-
3.	068954/29.10.2007	700.00	-
4.	054303/29.08.2008	20000.00	-
5.	054350/31.10.2008	4671.00	-
6.	054389/12.12.2008	10000.00	-
7.	284448/03.03.2009	20000.00	-
8.	287980/09.09.2009	4970.00	-
9.	305421/31.03.2010	1000.00	-
10.	305422/31.03.2010	5000.00	-
11.	305475/18.02.2016	7000.00	2.04.2016
12.	305477/18.02.2016	6899.00	4.04.2016
13.	305478/18.02.2016	5000.00	-
14.	305479/18.02.2016	5000.00	4.04.2016
15.	305486/04.03.2016	5000.00	-
16.	305487/04.03.2016	6534.00	18.04.2016
17.	305488/04.03.2016	3726.00	4.04.2016
18.	305494/19.03.2016	5000.00	18.04.2016
	Total	115876.00	

2- Syndicate Bank,Jharsuguda A/C No- 80462200009147 (Own Fund)

Closing Balance as per Pass Book = 17,90,447.04

Closing Balance as per Cash Book = 17,88,767.04

Difference = 1,679.09

Reason for difference

Interest credited by Bank on 31.03.2016 not credited to Cash Book on the very day.

Sl.No.	Date of credit in Pass Book	Amount	Date of credit in Cash Book
1.	31.03.2016	1679.09	-
	Total	1679.09	

3 - UGB,Jharsuguda A/C No- 1285060916 (Own Fund)

Closing Balance as per Pass Book =3,378.08

Closing Balance as per Cash Book =2,891.08

Difference = 487.00

Reason for difference

The above difference occurred due to following reasons.

Sl.No.	Particulars	Amount	Remarks
1.	Ch.No-281378/95-96 not en cashed till 31.03.2016	(+)2,500.00	-
2.	Less amount shown by Bank due to totaling mistake on 14.07.1997	(-)2,013.00	-
	Total	487.00	

4- Bank of Baroda,Jharsuguda A/C No – 30100100000428 (Own Fund)

Closing Balance as per Pass Book = 64,880.50

Closing Balance as per Cash Book = 22,591.50

Difference = 42,289.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	509001/12.01.2011	800.00	-
2.	509002/12.01.2011	300.00	-
3.	509040/12.01.2011	6534.00	-
4.	509050/29.01.2011	7000.00	-
5.	509058/30.03.2011	6336.00	-
6.	509061/04.04.2011	3000.00	-
7.	509062/04.04.2011	3000.00	-
8.	509063/04.04.2011	3000.00	-
9.	509064/04.04.2011	2957.00	-
10.	509072/16.09.2011	1200.00	-
11.	509090/29.12.2011	2682.00	-
12.	509094/12.09.2012	4500.00	-
13.	516701/30.03.2013	980.00	-
	Total	42,289.00	

5- Canara Bank,Jharsuguda A/C No – 2805101002742 (Own Fund)

Closing Balance as per Pass Book = 132240.75

Closing Balance as per Cash Book = 9683.75

Difference = 122557.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of en cashment
1.	932188/28.07.2010	94540.00	-
2.	932579/12.10.2010	5000.00	-
3.	932587/12.10.2010	3000.00	-
4.	932818/25.11.2010	1000.00	-
5.	932819/25.11.2010	1000.00	-
6.	932821/25.11.2010	2000.00	-
7.	933694/04.04.2011	1000.00	-
8.	936797/06.08.2012	5000.00	-
9.	937364/22.12.2012	1017.00	-
10.	972067/05.08.2013	2000.00	-
11.	972078/05.08.2013	2000.00	-
12.	972088/24.12.2013	5000.00	-
	Total	122557.00	

6 – Axis Bank,Jharsuguda A/C No – 9130100999717 (Own Fund)

Closing Balance as per Pass Book = 55,31,480.95

Closing Balance as per Cash Book =52,05,680.95

Difference = 3,25,800.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	171859/31.05.2013	5000.00	-
2.	118344/28.10.2015	5000.00	-
3.	118345/28.10.2015	2000.00	-
4.	118346/28.10.2015	3000.00	-
5.	120146/29.03.2016	310800.00	2.04.2016
	Total	325800.00	

7 – Axis Bank,Jharsuguda A/C No – 9130100174556700 (Own Fund)

Closing Balance as per Pass Book = 76,04,006.00

Closing Balance as per Cash Book =75.85.404.00

Difference = 18,602.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	169418/03.08.2013	4752.00	-
2.	169419/03.08.2013	5000.00	-
3.	185813/15.11.2013	3900.00	-
4.	246450/8.02.2016	4950.00	-
	Total	18,602.00	-

8 – HDFC Bank,Jharsuguda A/C No – 50100033948103 (Own Fund)

Closing Balance as per Pass Book = 2,02,02,415.50

Closing Balance as per Cash Book = 1,97,98,497.50

Difference = 4,03,918.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	000248/18.10.2014	5000.00	-
2.	000414/12.05.2015	2000.00	-
3.	000457/03.07.2015	5000.00	-
4.	000533/15.10.2015	1403.00	-
5.	000606/22.03.2016	18300.00	02.04.2016
6.	000611/28.03.2016	5200.00	04.04.2016
7.	000612/28.03.2016	5000.00	05.04.2016
8.	000615/30.03.2016	1026.00	05.05.2016
9.	000618/30.03.2016	3500.00	04.04.2016
10.	000619/30.03.2016	232539.00	04.04.2016-
11.	000620/30.03.2016	100000.00	05.04.2016-

12.	000621/30.03.2016	2450.00	04.04.2016-
13.	000622/30.03.2016	20000.00	04.04.2016-
14.	000623/30.03.2016	2500.00	08.04.2016-
	Total	4,03,918.00	

9 - Syndicate Bank,Jharsuguda A/C No- 80462200000193 (MVT Grant)

Closing Balance as per Pass Book = 18,98,560.00

Closing Balance as per Cash Book = 8,98,560.00

Difference = 10,00,000.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	098747/31.03.2016	1000000.00	06.05.2016
	Total	1000000.00	

10 – Axis Bank,Jharsuguda A/C No – 913010019050487 (Incentive Grant)

Closing Balance as per Pass Book =10,25,247.00

Closing Balance as per Cash Book =10,21,636.00

Difference = 3,611.00

Reason for difference

Cheque issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	023263/30.03.2016	3611.00	05.05.2016
	Total	3611.00	

11 – Axis Bank,Jharsuguda A/C No – 91401000948945 (Devolution Fund)

Closing Balance as per Pass Book =3,00,12,752.00

Closing Balance as per Cash Book =3,00,02,752.00

Difference = 10,000.00

Reason for difference

Cheque issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	289261/21.03.2016	10000.00	05.05.2016
	Total	10000.00	

12 – HDFC Bank,Jharsuguda A/C No – 50100040041373 (Devolution Fund)

Closing Balance as per Pass Book =35,51,268.00

Closing Balance as per Cash Book =35,44,268.00

Difference = 7,000.00

Reason for difference

Cheque issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	000041/31.03.2016	7000.00	05.05.2016
	Total	7000.00	

13 – Axis Bank,Jharsuguda A/C No – 9130100038019838 (C.C.Road)

Closing Balance as per Pass Book = 64,18,905.00

Closing Balance as per Cash Book = 64,09,404.00

Difference = 9,501.00

Reason for difference

Cheque issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	246564/18.03.2016	9,501.00	05.05.2016
	Total	9,501.00	

14 – OBC Bank,Jharsuguda A/C No – 11482011000778 (MLALAD)

Closing Balance as per Pass Book = 46,96,343.00

Closing Balance as per Cash Book = 46,94,049.00

Difference = 2,294.00

Reason for difference

Cheque issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	564658/30.03.2016	2,294.00	05.05.2016
	Total	2,294.00	

15 – OBC Bank,Jharsuguda A/C No – 11482011000785 (WODC)

Closing Balance as per Pass Book = 2,06,10,090.15

Closing Balance as per Cash Book = 2,05,95,573.15

Difference = 14,517.00

Reason for difference

Cheque issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	553195/30.03.2016	14,517.00	-
	Total	14,517.00	

16– SBI,Jharsuguda A/C No – 30310639600 (Pension Non-LFS)

Closing Balance as per Pass Book = 2,24,895.00

Closing Balance as per Cash Book =2,09,605.00

Difference = 15,290.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	511812/29.11.2010	5340.00	-
2.	655626/21.11.2011	250.00	-
3.	137629/04.02.2013	3750.00	-
4.	13764304.02.2013	4450.00	-
5.	137718/04.05.2013	1500.00	-
	Total	15,290.00	

17- IDBI,Jharsuguda A/C No -740104000008334 (Miscellaneous)

Closing Balance as per Pass Book = 30,78,690.00

Closing Balance as per Cash Book =30,34,822.00

Difference = 43,868.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	123077/31.03.2016	43,868.00	2.04.2016
	Total	43,868.00	

18- U.Co.Bank,Jharsuguda A/C No -06360100008645 (IHSDP)

Closing Balance as per Pass Book = 12,19,89,585.00

Closing Balance as per Cash Book =12,12,51,804.00

Difference = 7,37,781.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016.

The local authority is advised to reconcile the difference and compliance reported.

19 - U.Co.Bank,Jharsuguda A/C No -063601000049235 (SBM)

Closing Balance as per Pass Book = 2,03,12,247.00

Closing Balance as per Cash Book =1,96,16,247.00

Difference = 6,96,000.00

Reason for difference

Cheques issued but not en cashed till 31.03.2016.

The local authority is advised to reconcile the difference and compliance reported.

20 – Axis Bank,Jharsuguda A/C No – 913010019021926 (PD,MCL)

Closing Balance as per Pass Book = 54,06,487.00

Closing Balance as per Cash Book = 54,01,551.00

Difference 4,936.00

Reason for difference

Cheque issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	0617658/30.03.2016	4,936.00	05.05.2016

	Total	4,936.00	
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21 – OBC Bank, Jharsuguda A/C No – 11482011001713 (12th FC)

Closing Balance as per Pass Book = 35,76,725.00

Closing Balance as per Cash Book = 35,26,627.00

Difference = 50,098.00

Reason for difference

Interest credited by bank not credited to Cash Book till 31.03.2016. The details are as follows:-

Sl.No.	Date of Credit in Pass Book	Amount	Date of Credit in Cash Book
1.	31.03.2016	50,098.00	-
	Total	50,098.00	

22 – OBC Bank, Jharsuguda A/C No – 114820110001294 (NSAP)

Closing Balance as per Pass Book = 14,67,628.00

Closing Balance as per Cash Book = 14,49,628.00

Difference = 18,000.00

Reason for difference

Cheque issued but not en cashed till 31.03.2016. The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
1.	565566/09.07.2015	6,000.00	-
	565569/09.07.2015	6,000.00	-
	565571/09.07.2015	6,000.00	-
	Total	18,000.00	

23– Axis Bank, Jharsuguda A/C No – 914020021381122 (NSAP)

Closing Balance as per Pass Book = 2,55,42,100.00

Closing Balance as per Cash Book = 2,55,56,060.00

Difference (-)13,966.00

Reason for difference

Cheque issued but not en cashed till 31.03.2016 & due to non-reconciliation of previous difference The details are as follows:-

Sl.No.	Cheque No/Date	Amount	Date of encashment
(I)1.	403221/31.03.2016	20,000.00	02.04.2016
	403222/31.03.2016	20,000.00	05.04.2016
	403224/31.03.2016	20,000.00	06.04.2016
	403225/31.03.2016	20,000.00	21.04.2016
	403226/31.03.2016	20,000.00	02.04.2016
	Total	1,00,000.00	
II	Add previous difference not reconciled	-1,13,966.00	
	Grand Total	-13,966.00	

Total discrepancy - 3630138.09

Discrepancy reconciled - 2310323.09

Balance to be reconciled - 1319815.00

I - U.Co. Bank A/C No - 06360100008645 (IHSDP)	- 737781.00
ii - U.Co. Bank A/C No - 063601000049235 (SBM)	- 696000.00
iii - Previous difference Axis Bank A/C No - 914020021381122 =	<u>(-) 113966.00</u>
Total = 1319815.00	

The local authority is suggested to reconcile the above discrepancy of Rs 1319815.00 and compliance reported to audit.

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)

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 :- Steps has already been taken to convert the accounts into Flexi accounts. Nine No of accounts have already been converted into Flexi A/Cs as detailed below:-

Sl.No.	Name of the Bank	Account No	Scheme
1	OBC Bank Jharsuguda	11482011000778	MLALAD
2	-do-	11482011000785	WODC
3	-do-	11482011001713	12 th FC
4	-do-	11482011004608	RD Grant
5	Syndicate Bank, Jharsuguda	80462200009147	MF
6	-do-	80462200000193	Octroi Compensation
7	-do-	80462200000209	WODC
8	Bank of India	557010110006204	R & B
9	-do-	557010110006205	M.V.Tax

How ever the local authority is hereby suggested to take effective steps for early conversion of other 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 :- OSP - 94

On checking of the bank accounts with reference to cash books it was noticed that one bank account in respect of Harishchandra Sahayata Yojana has been opened and operated with Bank of Maharastra. As per Finance Deptt. Letter No. - 23301/F dt. 11.07.2013 the Bank of Maharastra is not an eligible Bank. the amount parked in this account is furnished below :-

Name of the Bank	Account No	Amount Parked	Remarks
Bank of Maharastra, Jharsuguda	60146166214	263763.00	As on 14.03.2017

Objection statement issued to close the account standing with this Bank.

In response to audit objection statement the local authority replied,- Account operating in Bank of Maharastra on Harishchandra Sahayata Yojana will be closed and compliance reported to audit.

As replied, effective steps need be taken to close the account and compliance reported to audit.

Para : 5.3 - Transaction not made through P/L Account :- OSP - 11

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:- As per Section 115 of O.M.Act 1950 the money receipt are being deposited in authorized bank instead of PL A/C.

How ever the local authority is suggested to deposit the money in P.L.A/C instead of bank account.

Para : 5.4 - Maintenance of more than one Bank Accounts for one Scheme OSP - 55-56

On checking of the Bank accounts with ref. to Accountant Cash Book and other Cash Books it was noticed that more than one accounts have been maintained for one scheme during the year under audit. One Bank Account should be maintained for one scheme..So some of the A/Cs need be closed and amount there of need be transferred to one account for better watch of the transactions. The details are as follows:-

Sl No.	Scheme	No of Bank A/Cs Maintained	Name of the Bank	Account No
1	Own Fund	8	PNB,Jharsuguda	221800013989
			Union Bank of India,Jharsuguda	3540020100009512
			Syndicate Bank,Jharsuguda	80462200009147
			Bank of Baroda,Jharsuguda	30100100000428
			Canara Bank,Jharsuguda	2805101002742
			Axis Bank,Jharsuguda	9130100999717
			-do-	9130100174556700
			HDFC Bank,Jharsuguda	5010003348103
2	Octroi Compensation	3	ICICI Bank,Jharsuguda	046801001077
			Axis Bank,Jharsuguda	913010045573619
			-do-	914010021761990
3	R.D.Grant	3	Oriental Bank of Com,Jharsuguda	11482011004608
			Canara Bank,Jharsuguda	2805101003116
			Axis Bank,Jharsuguda	91301005606707
4	Incentive Grant	3	U.Co.Bank,Jharsuguda	06360100003978
			ICICI Bank,Jharsuguda	046801001197
			Axis Bank,Jharsuguda	913010019050487
5	MVT Grant	3	Syndicate Bank,Jharsuguda	80462200000193
			Bank of India,Jharsuguda	557010110006205
			Andhra Bank,Jharsuguda	106410100074154
6	Devolution Fund	3	Axis Bank,Jharsuguda	913010011074979
			-do-	914010000948945
			HDFC Bank,Jharsuguda	50100040041373
7	WODC	5	Syndicate Bank,Jharsuguda	80462200000209
			Bank of India,Jharsuguda	557010110000015
			Oriental Bank of Com,Jharsuguda	11482011000785
			IDBI,Jharsuguda	74014000009669
			Axis Bank,Jharsuguda	913010031730015
8	UIDSSMT	2	Axis Bank,Jharsuguda	913010015528319
			HDFC Bank,Jharsuguda	50100040889302
9	NSAP(OAP/ODP/NOAP)	5	Oriental Bank of Com,Jharsuguda	11482011001294
			Axis Bank,Jharsuguda	913010014004191
			-do-	914020021381122
			HDFC Bank,Jharsuguda	50100040007166
			SBI,Jharsuguda	328715608771
10	SJSRY	2	SBI,Jharsuguda	11346780665
			U.Co.Bank, Jharsuguda	06360100005306
11	MDM	2	UGB,Jharsuguda	12085063779
			United Bank of India,Jharsuguda	14031000796

In response to audit objection statement the local authority replied,- Steps are being taken to make single account for single scheme.

As replied,the local authority should take sincere step to make one bank account for one scheme and compliance reported to audit.

PARA: 6 **STOCK POSITION**

Jharsuguda Municipality. Jharsuguda - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Steel Almirah	32	-	-	32.00	32	SRP-60
2	Air Conditioner	5	7	-	12.00	12	SRP-62
3	Chair VIP	3	-	-	3.00	3	SRP-64
4	Executive Table	3	-	-	3.00	3	SRP-66
5	Iron Chest	1	-	-	1.00	1	SRP-68
6	Iron Cooler	8	-	-	8.00	8	SRP-70
7	Stabilizer	1	6	-	7.00	7	SRP-48
8	Cess Pool Machine	1	4	-	5.00	5	SRP-2
9	Electric Hy.Ladder	1	-	-	1.00	1	SRP-4
10	Dumper Placer Big	1	-	-	1.00	1	SRP- 6
11	Mini Dumper Placer	2	-	-	2.00	2	SRP - 7
12	Auto Tipper	6	-	-	6.00	6	SRP - 9
13	TATA 407	2	-	-	2.00	2	SRP -10
14	Tractor	8	-	-	8.00	8	SRP -12
15	Water Tanker	9	2	-	11.00	11	SRP -14
16	Tractor Trolley	4	-	-	4.00	4	SRP -17
17	Bub Cut Machine	1	-	-	1.00	1	SRP -19
18	Fogging Machine,Big	5	-	-	5.00	5	SRP -21
19	Fogging Machine,Small	8	-	-	8.00	8	SRP-24
20	Fogging Machine,Small	8	-	-	8.00	8	SRP-24
21	Grass Cutter Machine	1	-	-	1.00	1	SRP-27
22	Petrol Auto	1	-	-	1.00	1	SRP-30
23	Office Vehicle,Innova	1	-	-	1.00	1	SRP-34
24	Honda Water Pump	1	1	-	2.00	2	SRP-36
25	Office Generator	1	-	-	1.00	1	SRP-38
26	Computer	12	-	-	12.00	12	SRP-42
27	Printer	9	-	-	9.00	9	SRP-45
28	Xerox Machine	1	-	-	1.00	1	SRP-47
29	Cattle Catcher Trolley	-	1	-	1.00	1	SRP-49

Comments

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.

The local authority is suggested to adhere to the OGFR rule for transparency of existing stock.

PARA: 7 INVESTMENT

Jharsuguda Municipality. Jharsuguda - 2015-2016

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	01-04-2015	109895.00	0.00	109895.00	0.00	31-03-2016	109895.00	31-03-2016	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 :

As per Rule 148 (1) of O.M.Rules 1953 Invest 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 position of investment could not be ascertained. How ever basing upon the last audit report, position of investment is furnished below:-

Sl.No.	Particulars	Date of Investment	Amount	Date of Maturity
1	12Years N.P.Certificate	31.03.1958	100.00	31.03.1970
		15.07.1958	500.00	15.07.0970
		15.07.1958	50.00	15.07.0970
		15.07.1958	40.00	15.07.1970
		15.07.1958	5.00	15.07.1970
		27.02.1959	200.00	27.02.1971
2	4% Govt. Loan Bond CA - 001178	19.08.1959	1000.00	19.08.1971
3	5.5% Govt.Loan No OA - 033663 to 033692 of 1977 total 30 nos @ Rs 100/- each	23.05.1965	3000.00	23.08.1977
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	23.08.1965	2000.00	23.08.1971
6	5.5% Govt.Loan Bond.GA- 0025192 to 002523 of total 5 nos. @100/-each	1.06.1969	500.00	1.09.1981
7	5.5% Govt.Loan Bond.GA- 0025192 to 002523 of total 5 nos. @100/-eac	1.06.1969	500.00	1.09.1981
8	District Co-operative Market Society	3.05.1984	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 in previous audit the Local Authority failed to produce the investment register as required under rule 148(1) of OM Rules, 1953.

In present audit objection memo was also issued to produce the same for verification.

in response to objection statement the local authority replied, - Investment Ledger will be prepared and produced to next audit.

As replied, effective steps need be taken to maintain the Investment register as per Rule 148 (1) of O.M.Rules 1953 and produce before next audit for verification without fail.

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 need be taken for encashment of the same and compliance reported to audit.

PARA: 8 ADVANCE

Jharsuguda Municipality. Jharsuguda - 2015-2016

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	Accountant Cash Book	6720692.00	235000.00	6955692.00	713150.00	31-03-2016	6242542.00	31-03-2016	6242542.00	0.00	
2	01-04-2015	SJSRY Cash Book	1429369.00	0.00	1429369.00	0.00	31-03-2016	1429369.00	31-03-2016	1429369.00	0.00	
	GRAND TOTAL		8150061.00	235000.00	8385061.00	713150.00		7671911.00		7671911.00	0.00	

Comments :

Non - Maintenance of Register of Outstanding Advances:-

As required under Rule 140 of O.M. Rules 1953 a register of outstanding advances need to be maintained. But no such register has been maintained in this Municipality violating the prescribed rule. Due to non maintenance of said register the year wise and category wise outstanding advance against the Contractors, Employees and other agencies could not be ascertained. How ever basing upon the last audit report and records made available to audit the following information on advances are furnished below.

Year wise break up of outstanding advances

Sl.No.	Particulars	Prior to 2010-11	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1.	Accountant Cash Book	3369742.00	721500.00	1073350.00	43000.00	468000.00	471700.00	95250.00	6242542.00
2.	SJSRY Cash Book	0.00	0.00	0.00	500000.00	857900.00	71469.00	-	1429369.00
	Total	3369742.00	721500.00	1073350.00	543000.00	1325900.00	543169.00	95250.00	7671911.00

Objection statement issued regarding non adjustment / recovery of huge outstanding advances since long.

In response to objection statement the local authority replied, -Steps will be taken to recover and adjust the the outstanding advance of Rs 7671911.00 and compliance reported to audit.

As replied, effective steps need be taken to adjust the outstanding advances and compliance reported to audit.

Advance outstanding for the year 2012-13

A. - ACCOUNTANT CASH BOOK

Vr.No./Date	Name of the Employee & designation	Advance Paid	Purpose	Sanctioning Authority	Remarks
615/19.10.2012	Sri Antaryami Behera	10000.00	-do-	Sri U.S.Pattanaik, EO	Adjusted Vide Vr.No 745/27.10.2016
624/19.10.2012	Smt.Arati Mishra, W/O Sri M.K.Mishra	10000.00	-do-	-d	Adjusted Vide Vr.No 184/31.05.2016
871/21.12.2012	-do-	5000.00	-do-	-do-	-do-
907/4.01.2013	Sri Ghanashyam Tripathy, J.E.	15000.00	Constn.of C.C.Drain with Slab at Brahmanpada, Purunabasti	-do-	
932/24.01.2013	Sri Babaji Charan Sia, Jr.Asst.	3000.00	Observation of Republic Day -	-do-	

			2013		
	Total	43000.00		88000	

B - SJSRY CASH BOOK

38/31.12.2012	Sri Ghanashyam Tripathy, J.E.	500000.00	Work advance	Sri M.Srinivas, E.O.	
	Total	500000.00			
	Grand Total	543000.00			

Advance outstanding for the year 2013-14

A. - ACCOUNTANT CASH BOOK

Vr.No./Date	Name of the Employee & designation	Advance Paid	Purpose	Sanctioning Authority	
26/10.04.2013	Sri Babaji Charan Sia, Jr. Asst.	30000.00	Purchase of Jalachhtra Materials	Sri M.Srinivass, E.O.	
452/6.08.2013	Sri Ghanashyam Tripathy, J.E.	20000.00	Annual Maintenance of Kabarthan Eidgah	-do-	
496/7.08.2013	-do-	50000.00	Renovation of Well near Tata Gali	-do-	
502/8.08.2013	Sri Deepak Kumar Naik, Asst. Tr.	2000.00	Observation of 15 th August	-do-	
510/6.08.2013	Sri Ghanashyam Tripathy, J.E.	15000.00	Repair of Plat form at Gujurati Colony	-do-	
511/16.08.2013	-do-	10000.00	Repair of Toilet at Raigadia Gali	-do-	
512/16.08.2013	-do-	5000.00	Costn. of Brick tree Guard at Pahadi Mandir	-do-	
513/16.08.2013	-do-	20000.00	Repair of Kabarthan at Kali Mandir, Burial Ground	-do-	
607/16.09.2013	-do-	50000.00	Constn. of Feeding & Drinking of Animals at Gosala	-do-	
671/9.10.2013	-do-	30000.00	Compl. of Cremation Ground near OMP	-do-	
1029/29.01.2014	Sri Babaji Charan Sia, Jr. Asst.	5000.00	Observation of 26 th January	-do-	
1050/30.01.2014	Sri Deepak Kumar Naik, Asst. Tr.	80000.00	Election Expenditure	-do-	
1094/22.02.2014	-do-	20000.00	-do-	-do-	
1111/26.02.2014	Sri Ghanashyam Tripathy, J.E.	45000.00	Moorum Spreading	-do-	
1131/26.02.2014	-do-	35000.00	Annual repair of Jhadeswar Mandir	-do-	
1132/26.02.2014	-do-	12000.00	Annual repair of Pahadi Mandir	-do-	
1188/11.03.2014	Sri Deepak Kumar Naik, Asst. Tr.	10000.00	To Meet the Expenditure of Photo Bio-metric	-do-	
1220/15.03.2014	Smt. Laxmi Bibhar, Sweepress	9000.00	Marriage of Daughter	-do-	
1234/26.03.2014	Sri Deepak Kumar Naik, Asst. Tr.	10000.00	Photo Bio-metric	-do-	
1261/31.03.2014	-do-	10000.00	-do-	-do-	
	Total	468000.00			

B - SJSRY CASH BOOK

1/5.10.2013	Sri Ghanashyam Tripathy, J.E.	300000.00	Works Expenditure	Sri M.Srinivass, E.O.	
-/26.02.2014	-do-	260900.00	-do-	-do-	
-/8.03.2014	-do-	297000.00	-do-	-do-	
	Total	857900.00			
	Grand Total	1325900.00			

Advance outstanding for the year 2014-15

A. - ACCOUNTANT CASH BOOK

Vr.No./Date	Name of the Employee & designation	Advance Paid	Purpose	Sanctioning Authority	Remarks
37/15.04.2014	Sri Babaji Charan Sia,Jr.Asst.	30000.00	Towards Jalachhatra	M.Srinivas ,EO	
263/24.06.2014	Sri Ghanashyam Tripathy,J.E.	25000.00	Renovation of Well near Club at Tata Gali	-do-	
298/03.07.2014	Sri Jaydev Mahar,Peon	4000.00	Medical Treatment of Wife	-do-	Out of Rs 20000.00 (Adjusted Rs 4000.00 by June 2016 from salary)
316/07.07.2014	Sri Kailas Ch.Besan,Peon	1000.00	Repair of House	-do-	Out of Rs 20000.00 (Adjusted Rs 1000.00 in March 2016 from salary)
484/22.08.2014	Smt.Keta Ghasiani,Sweepress	700.00	Medical Purpose	-do-	Out of Rs 7000.00 (Adjusted Rs 700.00 by April 2016 from salary)
679/30.09.2014	Advance paid to Ardra Consultancy Service Pvt.Ltd.BBSR	300000.00	DPR	-do-	
769/18.11.2014	Sri Ganesh Munda,Peon	6000.00	Marriage of daughter	-do-	Out of Rs 30000.00 (Adjusted Rs 6000.00 by June 2016 from salary)
1042/06.12.2014	Sri Jagannath Patel,T.C.	9000.00	Medical Purpose	-do-	Out of Rs 30000.00 (Adjusted Rs 9000.00 by August 2016 from salary)
1065/15.12.2014	Sri Rashmi Ranjan Mohanty,Jr.Asst.	16000.00	-do-	-do-	Out of Rs 28000.00 Adjusted Rs 12000.00 from 3/16 to 2/17 from salary Balance -Rs 4000.00)
1129/22.12.2014	Payable to Mahavir Printing Works Mungapada	10000.00	Serial Numbering of Electric Poles	-do-	
1130/22.12.2014	Sri Laxman Sahoo,Peon	12000.00	Marriage Purpose of Daughter	-do-	Out of Rs 30000.00 (Adjusted Rs Rs 6000.00 by June 2016. Balance Rs 6000.00)
1281/11.02.2015	Sri Deepak Kumar Naik,Asst.Tr.	30000.00	Towards implementation of NFSA 2013	-do-	
1333/19.02.2015	Smt.Pramila Luha,Sweepress	6000.00	Marriage Purpose of Daughter	-do-	Out of Rs 15000.00 (Adjusted Rs 6000.00 by Oct.2016 from salary)
1370/07.03.2015	Sri Pradeep Ku. Mishra,Peon	8000.00	-do-	-do-	Out of Rs 30000.00 (Adjusted Rs 8000.00 by June 2016 from salary)
1808/18.03.2015	Sri Upendra Naik,OM	14000.00	Medical Purpose	-do-	Out of Rs 30000.00 (Adjusted 14000.00 by Sept.2016 from salary)
	Total	471700.00			

B- SJSRY CASH BOOK

-/10.05.2014	Sri Ghanashyam Tripathy,J.E.	71469.00	Repair of Latrine	Sri M.Srinivass,E.O.	
	Total	71469.00			
	Grand Total	943169.00			

Advance outstanding for the year 2015-16

A. – ACCOUNTANT CASH BOOK

Vr.No./Date	Name of the Employee & designation	Advance Paid	Purpose	Sanctioning Authority	
13/8.04.2015	Sri Babaji Charan Sia,Jr.Asst.	35000.00	Purchase of Jalachhtra Materials	Sri Ram Chandra Pradhan,E.O.	Adjusted Rs 35000.00 vide Vr. No -1172/31.03.2017
167/2.06.2015	Sri Jaydev Maaer	8250.00	Education Purpose of his daughter	-do-	Out of Rs 15000 Adjusted Rs 8250.00 by January 2016 from salary)
214/12.06.2015	Sri Rupananda Gardia	20000.00	Medical treatment of self	-do-	Out of Rs 25000 Adjusted

					Rs 20000.00 from March 2016 to February 2017. Balance Rs 4000.00)
506/11.09.2015	Sri Thabir Rout	12000.00	Repairing of house	-do-	Out of Rs 20000 (Adjusted Rs 12000.00 from March 2016 to August 2016)
1067/8.03.2016	Sri Suresh Chandra Mohanty, Vehicle I/C	10000.00	Repair and Spare parts of vehicle	-do-	Adjusted Rs 10000.00 vide Vr. No -1059/23.02.2017
1075/14.03.2016	-do-	10000.00	-do- TATA 407	-do-	Adjusted Rs 10000.00 vide Vr. No -492/20.08.2016
	Total	95250.00			
	Grand Total	2507319.00			

Statement showing the details of advance adjusted during the year under audit which was paid earlier

Sl.No	Name & designation of the Advance holder	Reference to the Vr.No.& Date/Year of payment of advance	Amount of advance Paid	Vr.No/Date of adjustment of advance	Amount of advance adjusted
1.	Smt.Kamini Sahoo	154/30.05.12	4500.00	Adjusted by Feb.2014 from monthly salary	4500.00
2.	Smt.Pramila Luha, Peon	159/1.06.2012	9000.00	Adjusted by June 2014 from monthly salary	9000.00
3.	Sri Nabin Chandra Rout, Peon	292/27.09.2012	8000.00	Adjusted by June 2014 from monthly salary	8000.00
4.	Sri Suresh Ch. Mohanty, Vehicle I/C	564/29.09.2012	16000.00	Adjusted Vide Vr.No1116/31.03.2016	16000.00
5.	Md.Nasir, Peon	593/6.10.2012	20000.00	Adjusted by June 2014 from salary	20000.00
6.	Sri Subha Singh Behera, Retired Zamadar	728/14.11.2012	10000.00	Adjusted Vide Vr.No – 1145/22.12.2014	10000.00
7.	Sri Bhagaban Bhainsa, Peon	821/15.12.2012	10000.00	Adjusted Vide Vr.No – 1147/22.12.2014	10000.00
8.	-do-	916/15.01.2013	20000.00	-do-	20000.00
9.	Sri Suresh Kumar Pradhan, Acct.	867/28.12.2012	14000.00	Adjusted by July 2013 from monthly salary	14000.00
10.	Sri Aditya Kumar Patra, Cashier	868/28.12.2012	18000.00	Adjusted by Aug. 2014 from monthly salary	18000.00
11.	Sri Suresh Chandra Mohanty, Vehicle I/C	869/28.12.2012	15000.00	Adjusted by Aug. 2014 from monthly salary	15000.00
12.	-do-	1165/19.03.2013	15000.00	Adjusted Vide Vr.No1117/31.03.2016	15000.00
13.	-do-	1166/19.03.2013	15000.00	Adjusted Vide Vr.No1117/31.03.2016	15000.00
14.	Sri jayadev Mahar, Peon	1179/22.03.2013	15000.00	Adjusted by January 2015 from monthly salary	15000.00
15.	Sri Kailas Chandra Majhi, Peon	121/7.05.2013	11000.00	Adjusted by January 2016 from monthly salary	11000.00
16.	Smt.Mamata pandey, Jr.Asst.	234/10.06.2013	11000.00	Adjusted by January 2016 from monthly salary	11000.00
17.	Sri Kashi Pd.Yadav, Peon	751/29.10.2013	3000.00	Adjusted by June 2015 from monthly salary	3000.00
18.	Sri Janmajay Kandi, Peon	871/29.11.2013	6000.00	Adjusted by Aug.2015 from monthly salary	6000.00
19.	Sri Parameswar Seth, LM	41/15.04.2014	30000.00	Adjusted by Dec.2015 from monthly salary	30000.00
20.	Sri Kamal Das, LM	54/28.04.2014	30000.00	Adjusted by Dec. 2015 from monthly salary	30000.00
21.	Sri Ganesh Upadhyay, Peon	55/28.04.2014	5000.00	Adjusted by Dec.2015 from monthly salary	5000.00
22.	Sri Suresh Kumar Pradhan, Acct.	91/7.05.2014	30600.00	Adjusted by Nov.2015 from monthly salary	30600.00
23.	Sri Suresh Chandra Mohanty, Vehicle I/C	129/13.05.2014	11000.00	Adjusted by Jan.2016 from monthly salary	11000.00
24.	Sri Aditya Kumar Patra, Cashier	130/13.05.2014	11000.00	Adjusted by Jan.2016 from monthly salary	11000.00
25.	Sri Prafulla Kumar Pradhan, Peon	131/13.05.2014	30000.00	Adjusted by Dec.2015 from monthly salary	30000.00
26.	Sri Hiradhar Pradhan	156/27.05.2014	20000.00	Adjusted by Jan.2016 from monthly salary	20000.00

27.	Sri Bishnu Kumar Padhi,Jr.Asst.	157/27.05.2014	11000.00	Adjusted by Feb.2016 from monthly salary	11000.00
28.	Sri Jaydev Mahar	298/3.07.2014	20000.00	Adjusted by Feb.2016 from monthly salary	16000.00
29.	Sri Kailash Chandra Besan	316/7.07.2014	20000.00	Adjusted by Feb.2016 from monthly salary	19000.00
30.	Smt. Keta Ghasiani,Sweepress	484/22.08.2014	7000.00	Adjusted by Feb. 2016 from monthly salary	6300.00
31.	Sri Ganesh Munda,Peon	769/18.11.2014	30000.00	Adjusted by Feb.2016 from monthly salary	24000.00
32.	Sri Jaganath Patel,TC	1042/6.12.2014	30000.00	Adjusted by Feb.2016& from monthly salary	21000.00
33.	Sri Rashmi Ranjan Mohanty,Jr.Asst.	1065/15.12.2014	28000.00	Adjusted by Feb.2016 from monthly salary	12000.00
34.	Sri Laxman Sahoo,Peon	1130/26.02.2014	30000.00	Adjusted by Feb.2016 from monthly salary	18000.00
35.	Sri Deepak Ku.Naik A.T.	1226/21.01.2015	10000.00	Adjusted Vide Vr.No-954/8.02.2016	10000.00
36.	Arati rani Mishra,W/o – M.K.Mishra	1244/27.01.2015	1000.00	Adjusted Vide Vr.No-43/10.04.2015 & Vr.No – 95/11.05.2015	1000.00
37.	Smt.Pramila Luha,Peon	1333/19.02.2015	15000.00	Adjusted by Feb.2016 from monthly salary	9000.00
38.	Sri Pradeep Kumar Mishra,Peon	1370/7.03.2015	30000.00	Adjusted by Feb.2016 from monthly salary	22000.00
39.	Sri Upendra Naik,OM	1808/18.03.2015	30000.00	Adjusted by Feb.2016 from monthly salary	16000.00
40.	Sri Suresh Chandra Mohanty,Vehicle I/C	121/12.05.2015	50000.00	Adjusted Vide Vr.No- 300/9.07.2015	50000.00
41.	Sri Jaydev Mahar,Peon	167/2.06.2015	15000.00	Adjusted by Feb.2016 from monthly salary	6750.00
42.	Sri Rupananda Gardia,Peon	214/12.06.2015	25000.00	Adjusted by Feb.2016 from monthly salary	5000.00
43.	Sri Deepak Ku.Naik A.T.	415/13.08.2015	10000.00	Adjusted Vide Vr.No -955/8.02.2016	10000.00
44.	-do-	455/28.08.2015	60000.00	Adjusted Vide Vr.No -613/15.10.2015	60000.00
45.	Sri Thabir Rout,Peon	506/11.09.2015	20000.00	Adjusted by Feb.2016 from monthly salary	8000.00
			830100.00		713150.00

Advance outstanding for more than one year

On scrutiny of outstanding advance position for more than one year i.e. for the year 2014-15 it was noticed that a sum of Rs 543169.00 was outstanding for adjustment as on 31.03.215. Out of Rs 543169.00, Rs 70700.00 has been adjusted from monthly salary of the employees during the year 2015-16 and 21016-17. So the rest of amount of Rs 472469.00 is outstanding for adjustment relating to the year 2014-15. The details are as follows:-

A. – ACCOUNTANT CASH BOOK

Vr.No./Date	Name of the Employee & designation	Advance Paid	Purpose	Sanctioning Authority	Remarks
37/15.04.2014	Sri Babaji Charan Sia,Jr.Asst.	30000.00	Towards Jalachhatra	M.Srinivas ,EO	
263/24.06.2014	Sri Ghanashyam Tripathy,J.E.	25000.00	Renovation of Well near Club at Tata Gali	-do-	
679/30.09.2014	Advance paid to Ardra Consultancy Service Pvt.Ltd.BBSR	300000.00	DPR	-do-	
1129/22.12.2014	Payable to Mahavir Printing Works Mungapada	10000.00	Serial Numbering of Electric Poles	-do-	
1130/22.12.2014	Sri Laxman Sahoo,Peon	6000.00	Marriage Purpose of Daughter	-do-	
1281/11.02.2015	Sri Deepak Kumar Naik,Asst.Tr.	30000.00	Towards implementation of NFSA 2013	-do-	
	Total	401000.00			

B- SJSRY CASH BOOK

/10.05.2014	Sri Ghanashyam Tripathy,J.E.	71469.00	Repair of Latrine	Sri M.Srinivass,E.O.
	Total	71469.00		
	Grand Total	472469.00		

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. Up-to the last audit report the outstanding advances up- to 2013-14 have been surcharged. Hence in the present audit the outstanding advance relating to the year 2014-15 of Rs.472469.00 as detailed above is suggested for recovery from the sanctioning authority and the employees to whom advances werepaid as per Letter No.15179/DLFA,dtd.28.09.2013.

- 1 - Sri Babaji Charan Sia, Jr.Asst. - Rs 15000.00
- 2- Sri Ghana Shyam Tripathy, Ex JE - Rs 48235.00
- 3- Sri Deepak Kumar Naik,Asst.Teacher - Rs 15000.00
- 4 - Sri Laxan ahu, Peon - Rs 3000.00
- 5- Sri M Srinivas Ex - EO - Rs 391234.00
- Total - Rs 472469.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Babaji Charan Sia	Junior Assistant	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	15000.00
2	Sri Ghana Shyam Tripathy,	Ex- JE	Now JE at Khanadapada NAC At- P.O.- Khanadapada Dist- Nayagarh	48235.00
3	Sri Deepak Kumar Naik	Asst.Teacher	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	15000.00
4	Sri Laxman Sahu	Peon	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	3000.00
5	Sri M.Srinivas	Ex - EO	Now E.O. at Sundargarh Municipality AtiP.O.- Dist - Sundargarh	391234.00

PARA: 9 GRANTS

Jharsuguda Municipality. Jharsuguda - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	327568049.00	179114686.00	506682735.00	139662873.00	31-03-2016	367019862.00	
	GRAND TOTAL	327568049.00	179114686.00	506682735.00	139662873.00		367019862.00	

Comments :

Para- 9.1 - Statement showing the details of Grants received and utilized in respect of Jharsuguda Municipality for the year 2015 -16

Sl.No	Head of Account	G.O.No/Date	O.B.as on 1.04.2015	Grants received during the year 2015-16	Total	Grants utilized during the year 2015-16	Grants to be utilized as on 31.03.2016	Remarks Percentage of Utilization
1.	Octroi compensation grant	13327/HUD/25.05.2015	-6911761.00	8425000.00				
		19050/HUD/30.07.2015		24221000.00				
		26701/HUD/9.10.2015		16323000.00				
		5265/HUD/25.02.2016		15262000.00				
		Total	-6911761.00	64231000.00	57319239.00	64231000.00	-6911761.00	100%
2.	Road maintenance(Incentive)		110551.00	0.00				
		Total	110551.00	0.00	110551.00	0.00	110551.00	0%
3.	Road Dev.grant	17335/HUD/9.07.2015	96800.00	1610000.00				
		17338/HUD/9.07.2015		433000.00				
		17341/HUD/9.07.2015		581000.00				
		4361/HUD/20.02.2016		1610000.00				
		4367/HUD/20.02.2016		434000.00				
		4370/HUD/20.02.2016		581000.00				
		Total	96800.00	5249000.00	5345800.00	5118451.00	227349.00	95.74%
4.	13 th FC	9806/HUD/2.04.2015	41363437.00	1732000.00				
		Total	41363437.00	1732000.00	43095437.00	9980256.00	33115181.00	23.15%
5.	14 th FC	19460/HUD/3.08.2015	0.00	13271000.00				
		32239/HUD/16.12.2015		13322000.00				
		Total	0.00	26593000.00	26593000.00	0.00	26593000.00	0%
6.	M.V.Tax	20033/HUD/7.08.2015	2966443.00	3268000.00				
		5195/HUD/25.02.2016		3268000.00				
		Total	2966443.00	6536000.00	9502443.00	3926701.00	5575742.00	41.32%
7.	Devolution Fund	20041/HUD/7.08.2015	15363624.00	13448000.00				
		2583/HUD/25.02.2016		13447000.00				
		Total	15363624.00	26895000.00	42258624.00	11872431.00	30386193.00	28.09%
8.	E.T.Grant		50000.00	0.00				
		Total	50000.00	0.00	50000.00	0.00	50000.00	0%
9.	Asset Creation/C.C.Road	5226/HUD/25.02.2016	6830568.00	1920000.00				
		5238/HUD/25.02.2016		915000.00				
		Total	6830568.00	2835000.00	9665568.00	1976776.00	7688792.00	20.45%
10.	SUDA for repair		733100.00	0.00				
		Total	733100.00	0.00	733100.00	0.00	733100.00	0%
11.	MLALAD		2429481.00	0.00				
		Total	2429481.00	0.00	2429481.00	864627.00	1564854.00	35.58%
12.	MPLAD		-294217.00	0.00				
		Total	-294217.00	0.00	-294217.00	0.00	-294217.00	-
13.	Special Problem Fund		1380905.00	100000.00				
		Total	1380905.00	100000.00	1480905.00	603861.00	877044.00	40.77%
14.	AWC Fund		6437256.00	0.00				
		Total	6437256.00	0.00	6437256.00	3249690.00	3187566.00	50.48%

15.	BRGF		17492621.00	0.00				
		Total	17492621.00	0.00	17492621.00	15110585.00	2382036.00	86.38%
16.	PD Fund		6755336.00	0.00				
		Total	6755336.00	0.00	6755336.00	1141066.00	5614270.00	16.89%
17.	Election/Census	L.No-1723/21.04.2015	-129682.00	320000.00				
		OnlineTransfer 10/2015		30000.00				
		L.No-262/8.01.2016		9600.00				
		OnlineTransfer 03/2016		355000.00				
		Total	-129682.00	714600.00	584918.00	691000.00	-106082.00	100%
18.	Performance Based Incentive	29458/HUD/16.11.2015	205514.00	2276000.00				
		Total	205514.00	2276000.00	2481514.00	3639108.00	-1157594.00	100%
19.	IHSDP		69090865.00	0.00				
		Total	69090865.00	0.00	69090865.00	5509419.00	63581446.00	7.97%
20.	Conservation of Water Bodies		291260.00	0.00				
		Total	291260.00	0.00	291260.00	0.00	291260.00	0%
21.	Maintenance of Road & Bridges	31858/HUD/11.12.2015	2015566.00	5299000.00				
		Total	2015566.00	5299000.00	7314566.00	3777008.00	3537558.00	51.63%
22.	Building Repair(Original)		-974381.00	0.00				
		Total	-974381.00	0.00	-974381.00		-974381.00	-
23.	Road Repair (Original)		-3083262.00	0.00				
		Total	-3083262.00	0.00	-3083262.00		-3083262.00	-
24.	Maint. of Non-Res Building	4127/HUD/18.02.2016	293693.00	700000.00				
		Total	293693.00	700000.00	993693.00	840938.00	152755.00	84.62%
25.	UIDSSMT		155829021.00	0.00				
		Total	155829021.00	0.00	155829021.00	0.00	155829021.00	0%
26.	WODC	L.No-31.03.2015	6775720.00	6750000.00				
		L.No-111/16.01.2016		1000000.00				
		L.No-138/6.02.2016		6120000.00				
		Total	6775720.00	13870000.00	20645720.00	5951274.00	14694446.00	28.82%
27.	City Dev. Plan		658430.00	0.00				
		Total	658430.00	0.00	658430.00	0.00	658430.00	0%
28.	Constn. Of Rest Shed		1791161.00	0.00				
		Total	1791161.00	0.00	1791161.00	0.00	1791161.00	0%
29.	Constn.of Public Toilet	19160/HUD/31.07.2015	0.00	1385100.00				
		Total	0.00	1385100.00	1385100.00	0.00	1385100.00	0%
30.	Hon./T.A.,D.A.of CP/VCP	4319/HUD/20.02.2016	0.00	85000.00				
		Total	0.00	85000.00	85000.00	41550.00	43450.00	48.88%
31.	Swachha Bharat Mission	19866/HUD 7.08.2015	0.00	11328888.00				
		-/25.11.2015		3458813.00				
		-/20.02.2016		5826285.00				
		Total	0.00	20613986.00	20613986.00	1137132.00	19476854	5.51%
	GRAND TOTAL		327568049.00	179114686.00	506682735.00	139662873.00	367019862.00	27.56%

Para - 9.2 - Low utilization of grants - OSP-96-97

On checking of the grant position it was noticed that some of the grants are not utilized at all and some are utilized very low which is not at all praise worthy. The detailed position is furnished below:-

Sl.No	Head of Account	O.B.as on 1.04.2015	Grants received during the year 2015-16	Total	Grants utilized during the year 2015-16	Grants to be utilized as on 31.03.2016	Remarks Percentage of Utilization
1	Road maintenance(Incentive)	110551.00	0.00	110551.00	0.00	110551.00	0%
2	13 th FC	41363437.00	1732000.00	43095437.00	9980256.00	33115181.00	23.15%
3	14 th FC	0.00	26593000.00	26593000.00	0.00	26593000.00	0%
4	M.V.Tax	2966443.00	6536000.00	9502443.00	3926701.00	5575742.00	41.32%
5	Devolution Fund	15363624.00	26895000.00	42258624.00	11872431.00	30386193.00	28.09%
6	E.T.Grant	50000.00	0.00	50000.00	0.00	50000.00	0%
7	Asset Creation/C.C.Road	6830568.00	2835000.00	9665568.00	1976776.00	7688792.00	20.45%
8	SUDA for repair	733100.00		733100.00	0.00	733100.00	0%
9	MLALAD	2429481.00		2429481.00	864627.00	1564854.00	35.58%
10	Special Problem Fund	1380905.00	100000.00	1480905.00	603861.00	877044.00	40.77%
11	AWC Fund	6437256.00	0.00	6437256.00	3249690.00	3187566.00	50.48%

12	PD Fund	6755336.00	0.00	6755336.00	1141066.00	5614270.00	16.89%
13	IHSDP	69090865.00	0.00	69090865.00	5509419.00	63581446.00	7.97%
14	Conservation of Water Bodies	291260.00	0.00	291260.00	0.00	291260.00	0%
15	Maintenance of Road & Bridges	2015566.00	5299000.00	7314566.00	3777008.00	3537558.00	51.63%
16	UIDSSMT	155829021.00	0.00	155829021.00	0.00	155829021.00	0%
17	WODC	6775720.00	13870000.00	20645720.00	5951274.00	14694446.00	28.82%
18	City Dev. Plan	658430.00	0.00	658430.00	0.00	658430.00	0%
19	Constn. of Rest Shed	1791161.00	0.00	1791161.00	0.00	1791161.00	0%
20	Constn. of Public Toilet	0.00	1385100.00	1385100.00	0.00	1385100.00	0%
21	Swachha Bharat Mission	0.00	20613986.00	20613986.00	1137132.00	19476854	5.51%

It would be seen that there was unspent grant of Rs 32,75,68,049.00 at the beginning of the year i.e. on 1.04.2015. During the year under audit a total sum of Rs 17,91,14,686.00 was received as grants under different schemes. The total grants available for utilization was Rs 50,66,82,735.00. Only Rs 13,96,62,873.00 has been spent out of Rs 50,66,82,735.00 during the year 2015-16 leaving a balance of Rs 36,70,19,862.00. The percentage of utilization of grants only 27.56 which is very low in comparison to 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 of grants is severely defeated.

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 was asked through audit objection memo to state on the following questions.

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

In response to audit objection statement the local authority replied that:-

- (i) Maximum grants were received at the year end of the year and the same will be utilized in the next year.
- (ii) Adequate and dedicated contractors are not participated in e - tender process .

The reply of the local authority verified with the grant position and found that there was huge unspent balance at the beginning of the year. Grants to the tune of Rs 6,47,14,801.00 has been received by December 2015. Keeping in view the availability of fund the local authority may spend maximum portion of grants to avoid rush expenditure and to achieve the target at the end of the year.

The local authority is suggested to 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. Further he is suggested to take effective steps to utilize the outstanding grants for the bonafide purposes in accordance with instruction laid down the sanction order. So that the purpose of the Government behind release of grants will be fulfilled.

Para 9.3 - Year wise break up of unspent grants

It would be seen that by the end of the financial year 2015-16 i.e. as on 31.03.2016 there is unspent grant of Rs.36,70,19,862.00. Due to improper maintenance of Grants register, the year wise break up of unspent grants under different schemes could not be worked out.

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 and have no scope to utilize in future need be refunded to proper quarter.

PARA: 10 UTILISATION CERTIFICATE

Jharsuguda Municipality. Jharsuguda - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2015	395782115.00	139662873.00	535444988.00	117382986.00	31-03-2016	418062002.00	
	GRAND TOTAL	395782115.00	139662873.00	535444988.00	117382986.00		418062002.00	

Comments :

Statement showing the submission of Utilization Certificate during the year 2015-16

Lt.No./Date	To whom submitted	Amount of UC submitted	Name of the Scheme	Year of grant	Remarks
848/15.05.15	PD,DRDA -cum-PD SUDA,JSG	10000.00	E.T.Grant	2006.07	
-do-	-do-	12000.00	-do-	2007.08	
-do-	-do-	12000.00	-do-	2008.09	
-do-	-do-	13000.00	-do-	2009-10	
1014/31.03.16	-do-	335000.00	Incentive grant	2009-10	
-do-	-do-	3454000.00	-do-	2010-11	
848/15.05.15	-do-	13000.00	E.T.Grant	2010-11	
1006/31.03.16	-do-	361146.00	RMG	2010-11	
1209/11.09.15	-do-	300000.00	NRB	2011-12	
1198/11.09.15	-do-	722094.00	MV Tax	2011-12	
108/18.01.16	-do-	777008.00	R & B	2011-12	
979/2.06.15	DSWO,JSG	1719316.00	AWC	2011-12	
384/15.02.16	-do-	1076417.00	-do-	2011-12	
1209/11.09.15	PD,DRDA -cum-PD SUDA,JSG	489000.00	NRB	2012-13	
1014/31.03.16	-do-	1107669.00	Incentive grant	2012-13	
844/15.05.15	-do-	76014.00	13 th FC R &B	2012-13	
846/15.05.15	-do-	753853.00	-do-	2012-13	
2982/3.12.15	PD,DRDA,JSG	532358.00	BRGF	2012-13	
844/15.05.15	PD,DRDA -cum-PD SUDA,JSG	1825825.00	13 th FC R &B	2013-14	
846/15.05.15	-do-	500000.00	13 th FC Garb.	2013-14	
1296/11.09.15	-do-	910052.00	-do-	2013-14	
118/18.01.16	-do-	1189876.00	-do-	2013-14	
911/26.03.16	-do-	1996475.00	-do-	2013-14	
144/18.01.16	-do-	6174423.00	Devolution Fund	2013-14	
915/26.03.16	-do-	480431.00	-do-	2013-14	
699/25.04.15	-do-	7576956.00	RD Grant	2013-14	
838/15.05.15	-do-	1023333.00	-do-	2013-14	
697/25.04.15	-do-	3140277.00	M.V.Tax	2013-14	
1198/11.09.15	-do-	736447.00	-do-	2013-14	
112/18.01.16	-do-	538276.00	-do-	2013-14	
1010/31.03.16	-do-	1124516.00	-do-	2013-14	
842/15.05.15	-do-	3906628.00	Asset Creation	2013-14	
1008/31.03.16	-do-	1187463.00	-do-	2013-14	
848/15.05.15	-do-	50000.00	E.T. Grant	2013-14	
2982/3.12.15	PD,DRDA,JSG	4787421.00	BRGF	2013-14	
910/26.03.16	-do-	363692.00	-do-	2013-14	
840/15.05.15	PD,DRDA -cum-PD SUDA,JSG	864712.00	R & B	2014-15	
1200/11.09.15	-do-	1790848.00	-do-	2014-15	
110/18.01.16	-do-	344440.00	-do-	2014-15	
850/16.05.15	-do-	33703000.00	Octroi Compensation.	2014-15	
1016/31.03.16	-do-	6299000.00	-do-	2014-15	
846/15.05.15	-do-	700000.00	13 th FC Garb.	2014-15	
1296/11.09.15	-do-	812397.00	13 th FC R &B	2014-15	
116/18.01.16	-do-	985293.00	-do-	2014-15	

118/18.01.16	-do-	1006382.00	13 th FC Garb.	2014-15	
911/26.03.16	-do-	1695033.00	-do-	2014-15	
913/26.03.16	-do-	1384748.00	13 th FC R &B	2014-15	
915/26.03.16	-do-	3719885.00	Devolution Fund	2014-15	
1012/31.03.16	-do-	1000000.00	-do-	2014-15	
917/26.03.16	-do-	906740.00	RD Grant	2014-15	
1010/31.03.16	-do-	1124516.00	MV Tax	2014-15	
2982/3.12.15	PD,DRDA,JSG	6587258.00	BRGF	2014-15	
910/26.03.16	-do-	3602952.00	-do-	2014-15	
917/26.03.16	PD,DRDA -cum-PD SUDA,JSG	1579816.00	RD Grant	2015-16	
Total		11,73,82,986.00			

Year wise submission of UC

Sl.No.	Year	Amount of UC submitted
1	2006-07	10000.00
2	2007-08	12000.00
3	2008-09	12000.00
4	2009-10	348000.00
5	2010-11	3828146.00
6	2011-12	4594835.00
7	2012-13	2958894.00
8	2013-14	37512091.00
9	2014-15	66527204.00
10	2015-16	1579816.00
	Total	11,73,82,986.00

Less submission of Utilization Certificate OSP - 136

On checking of the UC files of different schemes it was noticed that there was outstanding for submission of UC of Rs 39,57,82,115.00 as on 31.03.2015. During the year under audit grants to the tune of Rs13,96,62,873.00 has been utilized. So the total UC due for submission is Rs 53,54,44,988.00 as on 31.03.2016. But Rs 11,73,82,986.00 has been submitted to proper quarter during the year leaving a balance of Rs 41,80,62,002.00. As per Rule 173 of OGFR Volume - I Utilization Certificate is to be submitted to proper quarter by 30th June of the succeeding year of expenditure.

Due to non submission of UCs to proper quarter, the Govt. is in dark regarding proper utilization of grants in time for which the same were sanctioned. Huge pendency of UCs for submission may cause hindrance in future towards release of grants by the Govt. which will indirectly affect the development of the Urban area in all respect.

It was asked through audit objection memo to state on the following questions.

- 1- Why the UCs were not submitted to proper quarter soon after utilization of grant ?
- 2- Whether the same have been submitted during the financial year 2017-18 ?

In response to objection statement the local authority replied,- Steps will be taken to submit UCs to proper quarter submit compliance .

As replied, early steps need be taken to submit the pending UCs to minimize the position. So that the Govt. will enable to release further funds.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation of Cash due to non-deposit of S.D. amount in Bank Account OSP - 28					
<p>On checking of Vr.No – 26/4.09.2015 (Asset Creation/C.C.Road) it was noticed that the deduction amount from work bill of Rs 17494.00 has been withdrawn from AxisBank,Jharsuguda A/C No – 913010038019838 vide self Ch.No -188270 dt. 4.09.2015 towards deposit of Royalty,VAT,Cess etc. The details are as follows:-</p>					
1-	Royalty	-	4562.00		
2-	VAT	-	5810.00		
3-	Cess	-	1452.00		
4-	I.T.	-	1452.00		
5-	EGB	-	587.00		
6-	<u>S.D.</u>	-	<u>3631.00</u>		
	Total	-	17494.00		
<p>The amount meant for Royalty, VAT, Cess etc. has been deposited in proper head of account through Challan and the amount of Rs 3631.00 meant for Security Deposit was to be deposited in IDBI,Jharsuguda A/C No – 740104000008334. But the said amount has not been deposited in the bank account which cannot be admitted in audit.</p>					
<p>In response to audit objection statement the local authority recovered Rs 3631.00 from Sri Aditya Kumar Patra,Cashier vide M.R.No 19282 (Book No 193) dt.14.03.2017and deposited in SB account No - 740104000008334 of IDBI, Jharsuguda on 15.03.2017.</p>					
<p>The amount recovered and deposited in Bank Account was verified in audit with reference to M.R,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.</p>					
11.2 - Misappropriation of Cash due to non-deposit of collection amount OSP - 32					
<p>On checking of the Misc.Receipt Book No 126 with reference to DCR maintained by Sri Somanath Patel, Sr.Asst it was noticed that vide MR No -126000 dtd. 15.06.2015 Rs 100.00 has been received from Sri Uddhaba Naik towards cost of EGB. But the said amount has not been deposited by Sri Patel into Municipal Fund which cannot be admitted in audit.</p>					
<p>In response to audit objection statement the local authority recovered Rs 100.00 from Sri Somanath Patel,Sr.Asst. vide M.R.No - 19285 (Book No - 193) dt. 15.03.2017 and deposited in HDFC Bank account No - 50100033948103 on 16.03.2017.</p>					
<p>The amount recovered and deposited in Bank Account was verified in audit with reference to M.R,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.</p>					
11.3 - Misappropriation of Cash due to non-deposit of collection amount OSP - 33 to 40					
<p>On checking of the Misc receipts books issued to Sri Aditya Kumar Patra,Cashier during the year under audit it was noticed that an amount of Rs 686131.00 collected in the following misc. receipts neither credited Into Cashiers' Cash Book nor deposited in Bank Account by 20.12.2016. The details are as follows:-</p>					
Sl.N o.	Book No.	Receipt No& Date	From whom collected	Purpose	Amount

1	157	15617/29.05.2015	Hamida Khatun	Trade License	500.00
		15672/16.06.2015	Sri Raju Bag	ISD	9800.00
		15680/18.06.2015	Sri Sudhir Ku. Didwani	ISD	8000.00
		15681/18.06.2015	Sri Dukhanasan Kalo	ISD	4800.00
		15682/20.06.2015	Sri Hrudananda Rohidas	ISD	2500.00
		15685/25.06.2015	Sri Ugrasen Bhaina	ISD	14400.00
		15686/26.06.2015	Sri Hrudananda Rohidas	ISD	1925.00
		15687/3.07.2015	Sri Sudhir Ku. Didwani	ISD	6000.00
		15688/3.07.2015	-do-	ISD	10000.00
		15690/4.07.2015	Abdul Sattar	Trade License	1000.00
		15691/4.07.2015	Md.Imitiaz	Trade License	1000.00
			Total		59925.00
2	163	16254/7.07.2015	Sri Raju Bag	ISD	6502.00
		16298/25.08.2015	Sri Basanta Ku.Pandey	ISD	4935.00
		16299/1.09.2015	Sri Hrudananda Rohidas	ISD	4605.00
		16300/14.09.2015	Sri Naresh Ku.Patel	ISD	9790.00
			Total		25832.00
3	168	16716/4.08.2015	Sri Rohit Khadia	ISD	4930.00
		16717/4.08.2015	Gulam Waris	ISD	1940.00
		16718/4.08.2015	Sri Bikram Kengia	Trade License	1000.00
		16719/7.08.2015	International Institute of Sulabh System,BBSR	Hire Charges of Vehicle	26100.00
		16720/10.08.2015	Sri Ram Ch.Oram	ISD	2460.00
		16721/10.08.2015	Sri Sudhir Ku. Didwani	ISD	9540.00
		16722/10.08.2015	Sri Rohit Khadia	ISD	2460.00
		16725/14.08.2015	Sri Raju Bag	ISD	5000.00
		16726/14.08.2015	-do-	ISD	1500.00
		16727/19.08.2015	-do-	ISD	1000.00
		16732/25.08.2015	Gulam Waris	ISD	4900.00
		16733/25.08.2015	Sri Sanjiv Todi	Trade License	1000.00
		16734/27.08.2015	Gulam Waris	ISD	4000.00
		16735/28.08.2015	Sri Rohit Khadia	ISD	2460.00
		16736/28.08.2015	Sri Asish Mishra	Trade License	1000.00
		16737/28.08.2015	Md.Foneque	-do-	500.00
		16738/28.08.2015	Tahir Hussain Ansari	-do-	500.00
		16739/28.08.2015	Sri Hrudananda Rohidas	ISD	1830.00
		16740/3.09.2015	Mohammad Herun	Trade License	400.00
		16741/3.09.2015	Mohammad Irsad	-do-	500.00
		16742/16.10.2015	Sri Raju Bag	ISD	500.00
		16743/16.10.2015	-do-	ISD	800.00
		16744/8.12.2015	Sri Hari Shankar Sethi	ISD	1800.00
		16745/8.12.2015	Sri Deepak Ku.Patel	ISD	7500.00
		16746/9.12.2015	International Institute of Sulabh System,BBSR	Hire Charges of Vehicle	26000.00
		16747/9.12.2015	Sri Sonu Kumar	ISD	1800.00
		16749/12.01.2016	Sri Bhojraj Bhoi	ISD	1500.00
		16750/25.01.2016	Smt. Kusum Agrawal	Trade License	1000.00
		16751/25.01.2016	Sri Ram Ch.Oram	ISD	1750.00
		16752/8.03.2016	-do-	ISD	3500.00
		16753/8.03.2016	Sri Bhojraj Bhoi	ISD	2000.00
		16754/10.03.2016	Sri Bidyadhar Minz	ISD	4940.00
		16755/10.03.2016	Sri Ananda Ku. Sahu	Trade License	500.00
		16756/11.03.2016	Abdul Aziz	-do-	500.00
		16757/21.03.2016	Sri Chandan Sarkar	-do-	500.00
		16758/21.03.2016	Sri Ashok Ku.Sahu	-do-	1000.00
		16759/26.03.2016	Mahatab Khan	ISD	2951.00
		16760/26.03.2016	-do-	ISD	2456.00
		16761/26.03.2016	Sri Basanta Bhorasagar	Cost of EGB	1500.00
		16762/12.05.2016	International Institute of Sulabh System,BBSR	Hire Charges of Vehicle	25900.00
		16763/12.05.2016	Sri Sudhir Ku. Didwani	ISD	4600.00
		16764/12.05.2016	Sri Bhojraj Bhoi	ISD	500.00
		16767/30.05.2016	Sri Hari Shankar Sethi	ISD	1370.00
		16768/30.06.2016	Gulam Waris	ISD	950.00

		16769/30.06.2016	Sri Raju Bag	ISD	5000.00
		16770/30.06.2016	-do-		1375.00
		16771/5.07.2016	Sri Ram Ch. Oram	ISD	2960.00
		16772/12.07.2016	Orissa Rubber Udyog, Kulunga	Cost of Empty drum	2550.00
		16775/28.07.2016	Sri Bidyadhar Minz	ISD	1500.00
		16777/28.07.2016	Sri Sudhir Ku. Didwani	ISD	690.00
		16780/8.08.2016	Mahatab Khan	ISD	5000.00
		16783/31.10.2016	Sri Ankit Ku. Sarada	ISD	9870.00
		16786/15.11.2016	Sri Bidyadhar Minz	ISD	4000.00
		16787/15.11.2016	Mahatab Khan	ISD	9850.00
		16788/17.11.2016	Dr. Shiv Kumar Lath	Trade License	2500.00
		16789/7.12.2016	Sri Ram Ch. Oram	ISD	2960.00
		16790/7.12.2016	Smt. Yesmayee Thapa	Marriage Certificate	1000.00
		16791/7.12.2016	Sri Arjun Bhorasagar	ISD	4940.00
		16792/8.12.2016	-do-	ISD	4920.00
		16793/13.12.2016	M/S Sri Krishna Construction	ISD	10000.00
		16794/13.12.2016	Sri Ugrasen Bhaina	ISD	1000.00
		16795/13.12.2016	-do-	ISD	1500.00
		16796/13.12.2016	-do-	ISD	250.00
		16797/13.12.2016	-do-	ISD	200.00
		16798/13.12.2016	-do-	ISD	125.00
			Total		241027.00
4	171	17033/7.10.2015	Smt. Neha Agrawal	Trade License	2000.00
		17065/6.01.2016	Sri Ram Ch. Oram	ISD	4940.00
			Total		6940.00
5	172	17147/31.10.2015	Sri Rajesh Pd. Shah	ISD	4900.00
		17148/31.10.2015	Sri Rohit Khadia	ISD	3300.00
		17151/5.11.2015	Sri Ram Ch. Oram	ISD	1750.00
		17153/9.11.2015	Sri Raju Bag	ISD	5000.00
		17154/9.11.2015	-do-	ISD	2500.00
		17161/16.11.2015	Sri Sonu Kumar	ISD	2500.00
		17162/19.11.2015	Sri Deepak Ku. Patel	ISD	5785.00
		17163/19.11.2015	-do-	ISD	4915.00
		17164/19.11.2015	Sri Lokanath Rohidas	ISD	3710.00
		17165/21.11.2015	Sri Ram Bag	ISD	25000.00
		17166/21.11.2015	Sri Ranjan Ku. Sahu	Audit Recovery	1754.00
		17167/21.11.2015	Sri Dillip Ku. Behera	ISD	3700.00
		17168/21.11.2015	Sri Sudhir Ku. Didwani	ISD	4120.00
		17169/24.11.2015	Sri Ashok Ku. Rout	ISD	1500.00
		17170/24.11.2015	Gulam Waris	ISD	1000.00
		17171/24.11.2015	-do-	ISD	5000.00
		17172/24.11.2015	Sri Raju Bag	ISD	2000.00
		17173/27.11.2015	Sri Sudhir Ku. Didwani	ISD	5000.00
		17174/30.11.2015	Sri Lokanath Rohidas	ISD	2500.00
		17175/30.11.2015	Muktar Quresi	Trade License	500.00
		17176/30.11.2015	Sri Hari Shankar Sethi	ISD	4660.00
		17177/30.11.2015	-do-	ISD	970.00
		17178/30.11.2015	Sri Raju Bag	ISD	1470.00
		17179/3.12.2015	Sri Ramesh Singh	ISD	4860.00
		17180/3.12.2015	Sri Ugrasen Bhaina	ISD	3750.00
		17181/3.12.2015	Sri Raju Bag	ISD	1430.00
		17182/3.12.2015	Sri Hrudananda Rohidas	ISD	1920.00
		17183/5.12.2015	Md. Hussain	Trade License	500.00
		17184/5.12.2015	Sri Mishra Bhainsa	Cost of EGB	260.00
		17185/7.12.2015	Sri A.K. Patra	Cost of Empty Drum	260.00
		17191/10.12.2015	Sri Hitesh Thakkar	ISD	2895.00
		17192/11.12.2015	Sri Narendra Kanja	Trade License	500.00
		17193/16.12.2015	Smt. Shantilata Choudhury	-do-	500.00
		17194/18.12.2015	Sri Sunil Sharma	-do-	1000.00
		17195/18.12.2015	Smt. Radharani Sen	-do-	500.00
		17196/19.12.2015	Sri Raju Bag	ISD	2400.00
		17197/19.12.2015	AD Enviro Engg. Ltd. BBSR	Cost of Tender	4200.00

				Paper	
		17198/21.12.2015	Kheduat Traders	-do-	4200.00
		17199/21.12.2015	Sri Raju Bag	ISD	1150.00
		17200/22.12.2015	Lingaraj Associates,BBSR	Cost of Tender Paper	4200.00
			Total		128059.00
6	177	17683/29.03.2016	Sri Sumanta Biswal	Trade License	500.00
		17684/30.03.2016	Sri Bhojraj Bhoie	ISD	1600.00
		17685/30.03.2016	-do-	ISD	1435.00
		17686/31.03.2016	Sri Sonu Kumar	ISD	5000.00
		17687/31.03.2016	Gulam Waris	ISD	1940.00
		17688/4.04.2016	Smt.Seema Sharma	Trade License	500.00
		17689/4.04.2016	Sri Shyam Agrawal	-do-	500.00
		17690/5.04.2016	Sri Dillip Ku.Behera	ISD	3050.00
		17691/5.04.2016	Sri Sonu Kumar	ISD	2500.00
		17692/14.04.2016	Sri Raju Bag	ISD	2270.00
		17693/19.04.2016	International Institute of Sulabh System,BBSR	Hire Charges of Vehicle	25300.00
		17695/27.04.2016	Mr.Vikas S & Mr.Priya G	Marriage certificate	1000.00
		17696/4.05.2016	Sri Sudhir Ku. Didwani	ISD	1000.00
		17697/6.05.2016	Sri Raju Bag	ISD	985.00
		17698/10.05.2016	Sri Aditya Bikram Singh	Trade License	1000.00
		17699/10.05.2016	Sri Santosh Ahuja	-do-	1000.00
		17700/10.05.2016	Aditya Birla Fashion &Retail	-do-	5000.00
			Total		54580.00
7	181	18098/4.07.2016	Sri Ashok Kumar Hota	Marriage certificate	1000.00
		18099/5.07.2016	Mahatab Khan	ISD	9900.00
		18100/11.07.2016	International Institute of Sulabh System,BBSR	Hire Charges of Vehicle	26300.00
			Total		37200.00
8	183	18201/14.07.2016	Smt. Kusum Agrawal	Trade License	1000.00
		18251/22.07.2016	Sri arkhith Sultania	Marriage certificate	1000.00
			Total		2000.00
9	185	18448/29.08.2016	Sri Ram Ch. Oram	ISD	1225.00
		18458/1.09.2016	Maysun Engg.Co	Cost of Tender Paper	2100.00
		18459/1.09.2016	Das Supply & Constn.BBSR	-do-	2100.00
		18460/1.09.2016	Indica Traders,Kulunga	-do-	2100.00
		18461/8.09.2016	International Institute of Sulabh System,BBSR	Hire Charges of Vehicle	29700.00
		18462/8.09.2016	Sri Deepak Ku.Patel	ISD	5910.00
		18463/15.09.2016	Sri Sudhir Ku. Didwani	ISD	1000.00
		18464/19.09.2016	Sri Ajay Srivas	Trade License	1000.00
		18465/20.09.2016	Sri Madhusudan Deep	ISD	1500.00
		18466/20.09.2016	-do-	ISD	2000.00
		18467/20.09.2016	-do-	ISD	2500.00
		18468/20.09.2016	Sri Hrudananda Rohidas	ISD	5000.00
		18469/20.09.2016	Sri Madhusudan Deep	ISD	15.00
		18470/20.09.2016	-do-	ISD	750.00
		18471/21.09.2016	Sri Bidyadhar Minz	ISD	1000.00
		18472/21.09.2016	Sri Sudhir Ku. Didwani	ISD	10000.00
		18473/23.09.2016	Sri Raju Bag	ISD	500.00
		18474/26.09.2016	Sri D.Papa Rao	Trade License	500.00
		18475/27.09.2016	Sri Raju Bag	ISD	5000.00
		18476/28.09.2016	S.K.Mustangir	Trade License	500.00
		18477/29.09.2016	Sri Raju Bag	ISD	5000.00
		18478/29.09.2016	Sri Saroj Ku.Naik	ISD	5000.00
		18479/29.09.2016	Sri Raju Bag	ISD	2500.00
		18480/29.09.2016	Sri Ram Ch. Oram	ISD	2500.00
		18481/29.09.2016	Sri Raju Bag	ISD	5000.00
		18482/29.09.2016	-do-	ISD	5000.00
		18483/29.09.2016	Md.Safique	Lease amount of Market	7498.00
		18484/29.09.2016	Sri Raju Bag	ISD	3000.00
		18485/24.10.2016	Sri Bidyadhar Minz	ISD	1500.00
		18486/24.10.2016	-do-	ISD	1000.00

	18487/3.11.2016	Azam Khan	ISD	1000.00
	18488/3.11.2016	Sri Rabindra Ku.Nayak	Trade License	300.00
	18490/5.11.2016	Sri Bidyadhar Minz	ISD	4935.00
	18491/8.11.2016	Sri Laxman Ku.Agrawal	Trade License	2000.00
	18492/8.11.2016	Smt.Jyotsna Hati	-do-	500.00
	18493/8.11.2016	Smt.Snehalata Meher	-do-	1000.00
	18494/10.11.2016	OrissaRubberUdyog,Kulunga	Cost of Empty drum	3000.00
	18495/16.11.2016	Sri Siddharth Singh		1500.00
	18496/16.11.2016	Sri Bidyadhar Minz		3935.00
		Total		130568.00
		Grand Total		686131.00

In response to audit objection statement Sri Aditya Kumar Patra, Cashier has deposited Rs 686131.00 in Bank Accounts as follows:-

Date of deposit	Amount	Name of the Bank	Account No	Remarks
10.02.2017	240977.00	Axis Bank ,Jharsuguda	913010017456700	Deposited before issue of objection statement
13.02.2017	128059.00	-do-	-do-	
13.02.2017	2000.00	HDFC Bank,Jharsuguda	50100033948103	
14.02.2017	37200.00	-do-	-do-	
14.02.2017	129343.00	Axis Bank ,Jharsuguda	913010017456700	
20.02.2017	25832.00	-do-	-do-	
20.02.2017	6940.00	HDFC Bank,Jharsuguda	50100033948103	
16.03.2017	59925.00	Axis Bank ,Jharsuguda	913010017456700	
16.03.2017	6940.00	-do-	-do-	
18.03.2017	47640.00	-do-	-do-	
18.03.2017	50.00	-do-	-do-	
18.03.2017	1225.00	-do-	-do-	
Total	686131.00			

The amount so deposited in S.B.Accounts was verified with reference Cashier's Cash Book and concerned bank pass books and found correct. Hence the para was dropped.

Though the local authority recovered the misappropriated amount from the person concerned yet he is suggested to keep vigilant eye by authorizing a competent person to verify day to day collections before deposit the same in Municipal account. So that such type of irregularities will not be repeated in future .

11.4 - Misappropriation of Cash due to non-deposit of collection amount OSP - 43 to 45

On checking of the Misc receipts book No -179 issued to Sri Jagannath Patel,T.C. during the year under audit it was noticed that a sum of Rs 136300.00 collected in the following misc. receipts neither credited into Cashiers' cash book nor deposited in Bank Account by 20.12.2016. The details are as follows:-

Book No.	Receipt No& Date	From whom collected	Purpose	Amount
179	17801/4.04.2016	Sri Bijay Ku.Bajpai	Shop rent	1800.00
	17802/4.04.2016	Sri R.K.Panda	-do-	600.00
	17803/4.04.2016	Sri R.K.Panda	-do-	600.00
	17804/5.04.2016	Dr. Bikash Ch. Nanda	-do-	2400.00
	17805/5.04.2016	Sri Jayant Rathor	Road cutting Fee	1600.00
	17806/6.04.2016	Sri Nakul Pandey	Shop rent	2400.00
	17807/6.04.2016	Smt.Gayatri Mohanty	-do-	1200.00
	17808/11.04.2016	Sri Mohanlal Rothor	-do-	2400.00
	17809/12.04.2016	Pabitra Mohan Behera	-do-	2984.00
	17810/12.04.2016	Smt. Sakuntala Mahapatra	-do-	12000.00
	17811/12.04.2016	Sri Dillip Mahapatra	-do-	2400.00
	17812/19.04.2016	Sri Bipin Bihari Ray	-do-	1800.00

17813/19.04.2016	Sri Iskilal Ray	-do-	1800.00
17814/19.04.2016	Sri Niketan Yadav	Road cutting Fee	1276.00
17815/22.04.2016	Sri Harbans Singh	Shop rent	2400.00
17816/28.04.2016	Sri Mahavir Pd. Sultania	-do-	4800.00
17817/28.04.2016	Sri A.K.Sarangi	-do-	1200.00
17818/28.04.2016	Nasim Ahmed Siddique	-do-	600.00
17819/28.04.2016	Sri Rajiv Kumar Panigrahi	-do-	1200.00
17820/30.04.2016	Sri Nakul Chandra Paul	-do-	540.00
17821/30.04.2016	Sri Nakul Chandra Paul	-do-	6000.00
17822/02.05.2016	Sri Gokul Chandra Mohanty	-do-	540.00
17823/02.05.2016	Sri Gokul Chandra Mohanty	-do-	6000.00
17824/02.05.2016	Smt. Sandhya Mohanty	-do-	1620.00
17825/02.05.2016	Smt. Sandhya Mohanty	-do-	9000.00
17826/7.05.2016	Ram Chhod Murarji	-do-	4800.00
17827/7.05.2016	Ram Chhod Murarji	-do-	6000.00
17828/7.05.2016	Wazid Ali	-do-	1200.00
17829/9.05.2016	Sri K.V.Thakur Thakur	-do-	800.00
17830/7.05.2016	Sri Bisram Murarji	-do-	4800.00
17831/16.05.2016	Sri Bisram Murarji	-do-	6000.00
17832/17.05.2016	Sri Hari bandhu Tripathy	-do-	2400.00
17833/20.05.2016	Sri Ramaniklal Purusottam	-do-	2400.00
17834/20.05.2016	Sri Sankarlal Sriwas	-do-	1200.00
17835/20.05.2016	Sri Pawan Kumar Kasimpuria	-do-	1200.00
17836/6.06.2016	Sri Prafulla Kumar Sahu	-do-	4800.00
17837/6.06.2016	Sri Prafulla Kumar Sahu	-do-	2400.00
17838/18.06.2016	Badruddin Dhobi	-do-	1000.00
17839/20.06.2016	Sri Jitendra Patel	Road cutting Fee	1160.00
17840/20.06.2016	Sri Ram Chandra Sharma	Shop rent	4800.00
17841/20.06.2016	Sri Ram Chandra Sharma	-do-	1500.00
17842/1.07.2016	Sri Fasa Oram	-do-	1080.00
17843/18.07.2016	Sri P.K.Mohanty	Shop rent	400.00
17844/19.07.2016	Sri Duryodhan Naik	-do-	1800.00
17845/30.07.2016	Sri Dhananjay Panda	-do-	4800.00
17846/2.08.2016	Sri Kishore Chandra Pandey	Road cutting Fee	1080.00
17847/9.08.2016	Smt.Nisha Hembram	-do-	1320.00
17848/10.08.2016	Sri Prahallad Ray Agrawal	-do-	6000.00
17849/30.08.2016	Sri Lingaraj Pandey	-do-	2160.00
17850/1.09.2016	S.K.Ziaul Haque	-do-	600.00
17851/24.10.2016	Sri Ramananda Sharma	-do-	1440.00
	Total		136300.00

In response to audit objection statement Sri Jagannath Patel T.C. has deposited Rs 136300.00 which was also deposited in HDFC Bank Account No - 50100033948103 as follows:-

Date of deposit	Amount	Name of the Bank	Account No	Remarks
27.02.2017	86760.00	HDFC Bank,Jharsuguda	50100033948103	
02.03.2017	48100.00	-do-	-do-	
06.03.2017	1440.00	-do-	-do-	
Total	136300.00			

The amount deposited in S.B.Account was verified with reference to Cashier's Cash Book and concerned Bank pass book and found correct. Hence the para was dropped.

Though the local authority recovered the misappropriated amount from the person concerned yet he is suggested to keep vigilant eye by authorizing a competent person to verify day to day collections before deposit the same in Municipal account. So that such type of irregularities will not be repeated in future .

11.5 - Misappropriation of Cash due to exhibit excess payment than the actual OSP - 77

On checking of the IGNOAP acquittance roll of Ward No-1 with ref. to Cash book was noticed that Rs 600.00 has shown paid to 2 (two) beneficiaries on 17.06.2015 by the disbursing officer Sri Abdhut Pradhan,T.C.as revealed from the abstract position. But Rs 300.00 has actually been paid to one beneficiary named,Sri Papina Rohidas (Sl.74,ARP-51).

So excess amount of Rs 300.00 (600.00-300.00) shown paid as arrear payment can not be admitted in audit .

In response to audit objection statement the local authority recovered Rs 300.00 from Sri Abdhut PradhanT.C. vide M.R.No - 19376 (Book No - 194) dt. 30.03.2017 and deposited in Axis Bank Account No - 914020021381122 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

11.6 - Misappropriation of Cash due to exhibit excess payment than the actual OSP - 78

On checking of the IGNOAP acquittance roll of Ward No-6 with ref. to Cash book it was noticed that on 18.08.2015 Rs 3300.00 has shown paid to 10 (ten) beneficiaries by the disbursing officer Sri Hari Pradhan,T.C.as revealed from the abstract position. But Rs 3000.00 has actually been paid to the beneficiaries as found by thorough checking of the acquittance roll.

So excess amount of Rs 300.00 (3300.00-3000.00) shown paid than the actual can not be admitted in audit .

In response to audit objection statement the local authority recovered Rs 300.00 from Sri Hari PradhanT.C. vide M.R.No - 19370 (Book No - 194) dt. 30.03.2017 and deposited in Axis Bank account No - 914020021381122 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

11.7 - Misappropriation of Cash due to exhibit excess payment than the actual OSP - 79

On checking of the MBPY acquittance roll of Ward No-6 with ref. to Cash book it was noticed that actually on 17.06.2015 Rs 300.00 has been paid to Sri Pratap Choudhury towards his pension for the month June 2015 .But as against payment of Rs 300.00, Rs 600.00 shown paid to Sri Choudhury by the disbursing officer, Sri Hari Pradhan,T.C as revealed from the abstract position of payment .

So excess amount of Rs 300.00 (600.00-300.00) shown paid to Sri Choudhury can not be admitted in audit .

In response to audit objection statement the local authority recovered Rs 300.00 from Sri Hari PradhanT.C. vide M.R.No - 19371 (Book No - 194) dt. 30.03.2017 and deposited in Axis Bank account No - 914020021381122 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

11.8 - Misappropriation of Cash due to exhibit excess payment than the actual OSP - 80

On checking of the MBPY acquittance roll of Ward No-6 with ref. to Cash book it was noticed that Rs 800.00 has already been paid to Sri Ratnakar Dharua (Sl. No - 21) and Sri Krushna Ch. Patel (Sl.No-90) on 15.09.2015 for the month of September 2015 . Again Rs 800.00 shown paid to those two beneficiaries on 15.10.2015 as arrear payment by the disbursing officer, Sri Hari Pradhan,T.C as revealed from the abstract position of payment .

So arrear payment shown amounting to Rs 800.00 can not be admitted in audit .

In response to audit objection statement the local authority recovered Rs 800.00 from Sri Hari PradhanT.C. vide M.R.No - 19372 (Book No - 194) dt. 30.03.2017 and deposited in Axis Bank account No - 914020021381122 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

11.9 - Misappropriation of Cash due to exhibit inadmissible payment. OSP - 81

On checking of the IGNDP acquittance roll of Ward No-7 with ref. to Cash book it was noticed that Rs 600.00 has shown paid to Sri Santosh Ku.Ray on 15.02.2016 for the month of January 2016 and February 2016 by the disbursing officer, Sri Hari Pradhan,T.C But the beneficiary has received his pension as arrear from December 2015 to March 2016 on 19.04.2016.

So payment shown for the month of January and February 2016 amounting to Rs 600.00 can not be admitted in audit .

In response to audit objection statement the local authority recovered Rs 600.00 from Sri Hari PradhanT.C. vide M.R.No - 19373 (Book No - 194) dt. 30.03.2017 and deposited in Axis Bank account No - 914020021381122 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

11.10 - Misappropriation of Cash due to exhibit inadmissible payment. OSP - 82

On checking of the MBPY acquittance roll of Ward No-7 with ref. to Cash book it was noticed that Rs 300.00 has shown paid to Bibiana Lakra (Sl.-25 ARP – 5) on 15.05.2015 as arrear payment for the month of April 2015. But she has already received Rs 300.00 for the month of April 2015 on 15.04.2015 .

So payment shown for the month of April 2015 of Rs 300.00 by Sri Hari Pradhan T.C. can not be admitted in audit .

In response to audit statement the local authority recovered Rs 300.00 from Sri Hari PradhanT.C. vide M.R.No - 19374 (Book No - 194) dt. 30.03.2017 and deposited in Axis Bank account No - 914020021381122 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

11.11 - Misappropriation of Cash due to exhibit inadmissible / false payment. OSP - 84

On checking of the IGNWP acquittance roll of Ward No-19 with ref. to Cash book it was noticed that on 17.06.2015 Rs 400.00 has shown as arrear payment by the disbursing officer,Sri Upendra Naik,T.C. as revealed from the abstract position of payment. But on thorough verification of the acquittance roll no such payment was found in audit .

So payment of Rs 400.00 shown in abstract position can not be admitted in audit .

In response to audit objection statement the local authority recovered Rs 400.00 from Sri Upendra NaikT.C. vide M.R.No - 19375 (Book No - 194) dt. 30.03.2017 and deposited in Axis Bank account No - 914020021381122 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

11.12 - Misappropriation of Cash due to exhibit excess payment than the actual OSP - 85

On checking of the IGNDP acquittance roll of Ward No-23 with ref. to Cash book it was noticed that on 11.01.2016 actually Rs 10500.00 has been paid to 35 nos of beneficiaries @ Rs 300/- beneficiary. As against Rs 10500.00, the disbursing officer Sri Dillip Kumar Pradhan has shown paid Rs 10800.00 in the abstract..

So excess payment of Rs 300.00 (10800.00-10500.00) shown in abstract position can not admitted in audit .

In response to audit objection statement the local authority recovered Rs 300.00 from Sri Dillip Kumar Pradhan, Peon vide M.R.No - 19743 (Book No - 198) dt. 10.04.2017 and deposited in Axis Bank account No - 914020021381122 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR, Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

11.13 - Misappropriation of Cash due to non refund of unspent balance OSP - 91

On checking of Harishchandra Sahayata acquittance roll with ref.to Cash book and Pass book it was noticed that Rs 639000.00 has been withdrawn from bank account no-60146166214 of Maharashtra on different dates towards payment of Harishchandra Sahayata to different beneficiaries. Actually Rs 582000.00 has been paid during the year 2015-16. As against payment of Rs 582000.00, Rs 597000.00 has been booked expenditure in the cash book. The balance amount of Rs 15000.00 has neither been paid to the beneficiaries nor deposited in bank account. The details are as follows:-

Sl.No.	Date of withdrawal	Amount Withdrawn	Amount Paid	Balance	Remarks
1.	13.07.2015	174000.00	162000.00	12000.00	
2.	22.07.2015	108000.00	96000.00	12000.00	
3.	25.08.2015	39000.00	33000.00	6000.00	
4.	11.09.2015	33000.00	27000.00	6000.00	
5.	30.09.2015	24000.00	27000.00	-3000.00	
6.	03.10.2015	15000.00	12000.00	3000.00	
7.	26.10.2015	18000.00	18000.00	0.00	
8.	06.11.2015	27000.00	24000.00	3000.00	
9.	21.11.2015	12000.00	12000.00	0.00	
10.	5.12.2015	15000.00	15000.00	0.00	
11.	15.12.2015	12000.00	12000.00	0.00	
12.	19.12.2015	18000.00	12000.00	6000.00	
13.	29.12.2015	21000.00	21000.00	0.00	
14.	15.01.2016	21000.00	21000.00	0.00	
15.	21.01.2016	21000.00	21000.00	0.00	
16.	05.02.2016	24000.00	21000.00	3000.00	
17.	19.02.2016	27000.00	21000.00	6000.00	
18.	16.03.16	30000.00	27000.00	3000.00	
	Total	639000.00	582000.00	57000.00	
1.	19.02.2016			9000.00	Cash Deposit
2.	16.03.2016			33000.00	-do-
	Balance			15000.00	

In response to audit objection statement the local authority replied, out of Rs 15000.00, Rs 6000.00 has been paid to Tulabati Dutiachand vide Vr.No.- 79/6.04.2016 and Jaganath Munda vide Vr.No - 80/16.04.2016 and the rest amount of Rs 9000.00 has been recovered from Sri Somanath Patel Sr.Asst.. vide M.R.No - 19293 (Book No - 193) dt. 20.03.2017 and deposited in Maharashtra Bank account No - 60146166214 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR, Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Municipal fund due to less credit of fuel OSP - 95

On checking of the log book of vehicle no -OD-23A-5932 with reference to fuel vouchers it was noticed that 8 ltrs.of diesel has been credited less into the log book by Sri J.C.Rout, driver than the actual purchase . The details are as follows:-

Sl.No.	Vr.No/Date	Bill No/Date	Fuel Purchased	Credited to log book	Less	Rate per Ltr.	Loss Amount
1.	219/17.06.2015	2648/22.05.2015	12 Ltr.	8 Ltr.	4 Ltr.	57.88	232.00
2.	416/15.07.2015	1982/19.07.2015	10 Ltr.	8 Ltr.	2 Ltr.	55.62	111.00
3.	474/4.09.2015	30572/19.07.2015	10 Ltr.	8 Ltr.	2 Ltr.	53.13	106.00
		Total					449.00

So less credit of fuel into log book cannot be admitted in audit.

In response to audit objection statement the local authority recovered Rs 449.00 from Sri Jay Chandra Rout, Driver vide M.R.No - 19382 (Book No - 194) dt.11.04.2017 and deposited in HDFC Bank Account No 50100033948103 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR, Cashiers Cash Book and concerned bank pass book and found correct. Hence the para was dropped.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Assessment and Collection of Taxes

(i) - Assessment of Taxes

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

1- Holding Tax - 5%

2 -Lighting Tax - 3%

3- Water Tax - 2%

4 - Latrine Tax - 1%

(ii) - Collection Of Taxes

The DCB register has not been maintained Ward wise and holding wise . Ward wise abstract position has only been mentioned in the DCB register . The local authority is suggested to maintain the same in detailed and compliance reported to audit .However the DCB position for the year 2015-16 is furnished as per the data supplied by the local authority.

Sl.No.	Name of the Taxes	Demand			Collection				Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total
1	2	3	4	5	6	7	8	9	10	11	12
I	Holding Tax	4620730.45	1560774.30	6181504.75	248433.00	626015.00	22886.00	897334.00	4372297.45	911873.30	5284170.75
1.											
2.	Sanitation Tax	725796.58	363788.70	1089585.28	48538.00	116931.00	4615.00	170084.00	677258.58	242242.70	919501.28
3.	Lighting Tax	1129876.77	801613.85	1931490.62	144472.00	376395.00	13632.00	534499.00	985404.77	411586.85	1396991.62
4.	Water Tax	912580.57	552259.80	1464840.37	119274.00	288402.00	9453.00	417129.00	793306.57	254404.80	1047711.37
	Sub-Total	7388984.37	3278436.65	10667421.02	560717.00	1407743.00	50586.00	2019046.00	6828267.37	1820107.65	8648375.02
II-Vedan											
1.	Holding Tax	8863637.00	8863637.00	17727274.00	8863637.00	0.00	0.00	8863637.00	0.00	8863637.00	8863637.00
2.	Sanitation Tax	1772727.00	1772727.00	3545454.00	1772727.00	0.00	0.00	1772727.00	0.00	1772727.00	1772727.00
3.	Lighting Tax	5318181.00	5318181.00	10636362.00	5318181.00	0.00	0.00	5318181.00	0.00	5318181.00	5318181.00
4.	Water Tax	3545455.00	3545455.00	7090910.00	3545455.00	0.00	0.00	3545455.00	0.00	3545455.00	3545455.00

	Sub-Total	19500000.00	19500000.00	39000000.00	19500000.00	0.00	0.00	19500000.00	0.00	19500000.00	19500000.00
	Grand Total	26888984.37	22778436.65	49667421.02	20060717.00	1407743.00	50586.00	21519046.00	6828267.37	21320107.65	28148375.02

Name of the Taxes	Total Demand	Total Collection +Rebate allowed	%age of collection that of total demand
Holding Tax	23908778.75	9760971.00	40.82%
Sanitation Tax	4635039.28	1942811.00	41.91%
Lighting Tax	12567852.62	5852680.00	46.56%
Water Tax	8555750.37	3962584.00	46.31%
Total	49667421.02	21519046.00	43.32%

It would be seen from the above table that the collection figures of both arrear and current are very poor as compared to demand figures. Due to lack of proper co-ordination between the collecting and supervising agency the position of collection is found 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 achievements.

(iii) - Year wise break up of outstanding taxes

In spite of repeated request through objection memo the local authority failed to produce year wise break up of outstanding taxes as on 31.03.2016. How ever basing on the figures of last audit report the year wise break up for the year 2015-16 is furnished below :-

Year	Holding Tax	Sanitation Tax	Lighting Tax	Water Tax	Total
Up-to2013-14 (Regular)	3863436.10	526643.13	818472.32	690034.97	5898586.52
2014-15	508861.35	150615.45	166932.45	103271.60	929680.85
2015-16	911873.30	242242.70	411586.85	254404.80	1820107.65
Total	5284170.75	919501.28	1396991.62	1047711.37	8648375.02
Up-to2013-14 (Vedanta)	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00	0.00
2015-16	8863637.00	1772727.00	5318181.00	3545455.00	19500000.00
Total	8863637.00	1772727.00	5318181.00	3545455.00	19500000.00
Grand Total	14147807.75	2692228.28	6715172.62	4593166.37	28148375.02

(iv) - Collection of other Taxes / Fees/Fine

An abstract of DCB of various taxes/fees/Fines during the period covered under audit is furnished below basing upon the information given by the local authority .

Sl.No.	Name of the Taxes	Demand			Collection				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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.	Mobile Shop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.	Tenament /Slum Staff Qtr Rent	644702.00	19080.00	663782.00	0.00	0.00	0.00	0.00	644702.00	19080.00	663782.00
4.	Lease Amount	0.00	179934.00	179934.00	0.00	179934.00	0.00	179934.00	0.00	0.00	0.00
5.	Ground Rent	847963.00	662400.00	1510363.00	120870.00	55551.00	0.00	176421.00	727093.00	606849.00	1333942.00
6.	Bus Stand Shop & Plot	281700.00	93900.00	375600.00	0.00	0.00	0.00	0.00	281700.00	93900.00	375600.00
7.	Bus Parking Fees	0.00	295840.00	295840.00	0.00	295840.00	0.00	295840.00	0.00	0.00	0.00
8.	Misc.Building Plan	0.00	1923081.00	1923081.00	0.00	1923081.00	0.00	1923081.00	0.00	0.00	0.00
9.	Trade license	0.00	35500.00	35500.00	0.00	35500.00	0.00	35500.00	0.00	0.00	0.00
	Total	1774365.00	3209735.00	4984100.00	120870.00	2489906.00	0.00	2610776.00	1653495.00	719829.00	2373324.00

(v) - Year wise break up of outstanding taxes

In spite of repeated request through objection memo the local authority failed to produce year wise break up of outstanding taxes as on 31.03.2016. How ever basing on the figures of last audit report the year wise break up for the year 2015-16 is furnished below :-

Year	License U/s-290	Tenament/Slum Staff	Ground Rent	Bus Stand Shop &	Total
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		Qtrs.		Plot	
Up-to2013-14	0.00	627422.00	218388.00	187800.00	1033610.00
2014-15	0.00	17280.00	508705.00	93900.00	619885.00
2015-16	0.00	19080.00	606849.00	93900.00	719829.00
Total	0.00	663782.00	1333942.00	375600.00	2373324.00

(vi)- Issue of Demand Notice

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.

(vii) - Issue of Distress Warrant

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

(viii) - Filling of Suit.

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

13.2 - Non-collection of slum staff Qtrs rent OSP - 137

On checking of DCB position of different taxes and rents for the year 2015 - 16 it was noticed that there is current demand of Rs 19,080.00 towards slum quarter for the current year. Prior to 2015-16 there was outstanding rent of Rs 644702.00. In total a sum of Rs 663782.00 (644702.00+19080.00) is the demand as on 31.03.2016. But not a single pie has been collected from the inhabitants of slum quarters during the year under audit.

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

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

In response to audit objection statement the local authority replied, - Notices have been already issued to the occupants for collection of rents of slum quarters.As replied, the notices are not shown to audit as evidence.

However the local authority is suggested to issue further notices by giving date line to deposit the rent. Failing which legal action may be taken against the occupants either to deposit up-to date rent or to vacate the quarters.

13.3 - Non-Collection of Bus Stand Shop & Plot Rent OSP - 138

As per the D.C. B. position of different Taxes and rents for the year 2015-16 it was noticed that there is demand of Bus stand shop rent & Plot rent amounting to Rs.375600.00. (Arrear demand Rs 281700.00+ Current demand Rs.93900.00). But no amount has been collected towards arrear and current demand of Bus stand shop and plot rent during the year under audit.

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

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 statement the local authority replied, - The land belong to Railways and railway demanded more revenue than the current demand and the matter is subjudice in the Hon'ble High Court of Odisha . The matter will be finalized after decision of Hon'ble Court.

13.4 - Non return of duplicate copy of Holding Receipt to the Party OSP - 139

In course of checking of collection of Holding Tax receipt it was found that in some 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 the 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.

In response to audit objection statement the local authority replied, - Tax collector have been directed to issue second copy to the party after obtaining signature from E.O.

13.5 - Non- Revision of Rent and Tariff on Holding Taxes and assessment of new holdings. OSP - 140

(i)- Non- revision of Rent and Tariff

As mention in last audit report 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.

(ii) Assessment of taxes on new Holdings

During the year 2015 -16 no assessment on new holdings has been made by the Municipality. As per provision contained under Section 131 of OM Act - 1950 the Municipality has power to impose taxes on holdings situated within the Municipality by assessing on their annual value. The Executive Officer shall perform as interim Valuation Officer of the Municipal area under Section 143-A of OM Act 1950.

It was asked through objection statement to comply the following audit questions.

- 1- Whether the taxes has been revised during the year 2015-16 ?
- 2- Whether interim assessment has been made on new holdings ?
- 3- The no of new holdings are to be furnished .

In response to audit objection statement the local authority replied, - As the Valuation Organization had engaged Officers for assessment of holding taxes, the power of the E.O. was ceased to assess the holding tax.

However the local authority is suggested to obtain the assessment list from Valuation organization and collect the taxes accordingly to increase the revenue of the Municipality.

13.6 - Assessment of Taxes on Agriculture land and Railway Land OSP - 141

As per provisions contained in section 131 (2)(a) (1) of the O.M. Act 1950 the Municipality 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) & (10) O.M. Rules 1953 the annual value is to be determined by a committee consisting of the EO, the Collector of the District and representative of the Railway authority.

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

- i) The area of agricultural land and railway land situated in the Municipality area.
- ii) Whether any tax has been imposed on the land ?

iii) Whether the Committee has been formed consisting of the Executive officer, the Collector of the district and one representative of the Railway authority as per rule 518(1) of OM Rules 1953 to determine the annual value of the lands ?

iv) Whether any assessment has been done by the Executive Officer as per OM Rule 518(10) of OM Rules 1953. iv) Whether holding tax has been levied on the lands situated within the Municipal area and used exclusively for agricultural purpose as per section 131 (3) (a) of the OM Act 1950 ?

In response to audit objection statement the local authority replied, - Council has not approved to take holding tax from agricultural land. A committee will be formed to make assessment of holding tax of Railway lands.

The local authority is suggested to place the matter before council to impose holding tax under its jurisdiction as per Section 131(3) (a) of O.M.Act 1950 and effective steps need be taken to form a committee as per 518 (1) of O.M.Rules 1953.

13.7 - Assessment of Holding tax of Sesa SterLite Ltd. Aluminium & Power, Jharsuguda. OSP - 142 to 145

In last audit report No-101825/AR/2015-16 it is mentioned that 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 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 the rate of 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 newly fixed of Rs.1,95,00,000.00 per annum has been signed by the E.O., M.E., and J.E on 18.09.2014. As such it was construed that calculation of 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.

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., initially fixed Rs.2,90,94,343.00

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

Less Amount : Rs 95,94,343.00

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

In last audit it was asked through objection memo

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 was kept under objection.

It was asked through objection statement by the present audit to comply on the following questions.

1- Under what circumstances revised demand notice was issued to Sesa Sterlite Vedant Aluminium Company ?

2- Whether revised calculation sheet has been received from Valuation Organization ?

3- Whether the company has deposited up-to date demand including the demand for the year 2015 - 16 ?

In response to audit objection statement the local authority replied, - 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.

The reply of the local authority is not satisfactory. The same reply was also furnished in last audit. The authority is suggested to move the matter to Govt.in H & UD deptt. for clarification.

13.8 - Collection of Installation and renewal fees from Mobile Towers

The DCB register of mobile towers has not been maintained properly. So 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.367500.00 has been received towards renewal and installation fees of Mobile towers from different service providers. 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	Name of the Company	No.of Towers	Installation Charges	Renewal Fee	Total	BD/Cheque No & Date	Year	Date of Credit into Cash Book
1	Vodafone	8	-	8000.00	60000.00	072221/24.12.2014	2014-15 to 2016-17	21.01.2015 & 04.04.2015
				52000.00		125567/24.03.2015		
2	Idea Cellular	1	-	7500.00	7500.00	910343/24.06.2015	2015-16 to 2017-18	21.07.2015
3	Assend Telecom	1	75000.00	7500.00	82500.00	026904/21.07.2015	2015-16 to 2017-18	23.07.2015
4	Reliance	2		15000.00	15000.00	648519/31.10.2015	2014-15 to 2016-17	10.11.2015
5	-do-	1	75000.00	7500.00	82500.00	318284/4.12.2015	2015-16 to 2017-18	07.01.2016
6	Bharati Infratel(AirTel)	16	-	120000.00	120000.00	318134 to 318148 dt.01.01.2016 & 319863/21.01.2016	2015-16 to 2017-18	23.02.2016
	Total	29	150000.00	217500.00	367500.00			

The local authority is suggested to maintain Tower wise DCB register to ascertain the demand, collection and balance position.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Staff Position of Jharsuguda Municipality for the Year 2015 - 16

Staff position of Jharsuguda Municipality for the year 2015 -16 is furnished below:-

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	9	1	
5	Junior Engineer	2	2	-	
6	Community Organizer	4	3	1	
7	Homeopathy Doctor	2	2	-	
8	Electrician	1	-	1	
9	Sweeper/Sweepress	64	21	43	
10	Zamadar	4	1	3	
11	Work Sarkar	2	1	1	
12	Driver	1	-	1	
13	Tax collector	7	7	-	
14	Peon/Choukidar	8	8	-	
15	Light man	2	1	1	
16	Treasury Sarkar	1	-	1	
17	Amin	1	1	-	
18	Octroi Moharir	18	11	7	
19	Tractor Driver	1	-	1	
20	Octroi Peon	21	4	17	
21	Night Guard	1	1	-	
	Total	157	76	81	

14.2 - Payment of Salary, TI, Medical allowance etc.

1 - Payment of salary out of Octroi Compensation grant

Objection statement was issued regarding payment of salary to work charge employee ,DLR/NMR employees 6th pay arrear under ORSP 2008 w.e.f. 1.1.2006 etc. out of Octroi Compensation grant.

In response to audit objection statement the local authority replied, - No payment has been made out of Octroi Compensation grant.

2. Payment of T.I. to the employee(s) appointed under rehabilitation assistance scheme .

Objection statement was issued regarding payment of TI to the employee(s) who is/are appointed under rehabilitation assistance scheme .

In response to audit objection statement the local authority replied, - No payment T.I. has been paid to the employee(s) who is/are appointed under rehabilitation assistance scheme .

3. Payment of medical allowance to Municipal Staff including EO (As per letter No. 14965/HUD dt 27.5.2008.)

The salary of Municipal staff can not be more than that of State Govt. employees. In this context it was asked through objection memo whether medical allowance has been paid to the employee of Municipality as there is no provision to pay medical allowance to the State Govt. employees. The information is to be furnished in the following format.

Sl.No	Name of the Staff	Rate of Medical allowance	Total medical allowance paid during the year	Remarks
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1	2	3	4	5

In response to audit objection statement the local authority replied, - No medical allowance has been paid to the Municipal staff.

4- Engagement of CLR/DLR/NMRs appointed after 19.5.1997 without Government approval.

As per provision contained in Section - 73(1) of Odisha Municipal Act.1950, every municipality may engage a person with the previous sanction of the State Government. Further, as per provisions of Section 73 (2) of the Act the Municipality may, in the case of emergency, make provisions for temporary employment of employees for a period not exceeding 44 days.

Section 73 - A(2) stipulates that the pay and allowances paid to the person whose appointment is in contravention of the provisions of this Act shall be deemed to be an illegal payment and a loss to the Municipality and the same shall be recoverable by surcharging it under the Odisha Local Fund Audit Act, 1948 against authority who makes such appointment

In this context objection statement was issued to furnish the name of the CLR/DLR/NMRs appointed after 19.5.1997 without Govt. approval in the following format.

Sl .No	Name of the CLR/DLR/NMRs	Date of appointment	Monthly Remuneration	Total	Remarks
1	2	3	4	5	6

In response to audit objection statement the local authority replied, - No CLR/DLR/NMRs appointed during the financial year 2015 - 16.

14.3 - Excess payment made towards T.A. OSP - 25

On checking of the T.A.Bills submitted by Smt. Babi Naik C.O. and Miss Tanuja Bag C.O. and paid vide Vr.No - 478 & 479 dt.7.09.2015 of Rs 9888.00 to each including bus fare of Rs 4200.00 it was noticed that daily allowance has been claimed @316/- day instead of admissible rate of Rs 140/- day which resulted excess payment of Rs 4092.00 to each which cannot be admitted in audit. The details of excess payment is furnished below :-

1 - D.A. Claimed by Smt.Babi Naik,C.O.

Departure			Arrival			DA Claimed	DA Admissible	Excess	Remarks
Date	Place	Time	Date	Place	Time				
1	2	3	4	5	6	7	8	9	10
13.08.13	Jharsuguda	9PM	14.08.13	BBSR	7AM	316.00	42.00	274.00	30%
14.08.13	Attended Meeting					316.00	140.00	176.00	Full
14.08.13	BBSR	9PM	15.08.13	JSG	7AM	316.00	84.00	232.00	60%
21.10.13	Jharsuguda	9PM	22.10.13	BBSR	7AM	316.00	42.00	274.00	30%
22.10.13	Attended Meeting					316.00	140.00	176.00	Full
22.10.13	BBSR	9PM	23.10.13	JSG	7AM	316.00	84.00	232.00	60%
27.08.14	Jharsuguda	9PM	28.08.14	BBSR	7AM	316.00	42.00	274.00	30%
28.08.14	Attended Meeting					316.00	140.00	176.00	Full
28.08.14	BBSR	9PM	29.08.14	JSG	7AM	316.00	84.00	232.00	60%
24.11.14	Jharsuguda	9PM	25.11.14	BBSR	7AM	316.00	42.00	274.00	30%
25.11.14	Attended Meeting					316.00	140.00	176.00	Full
25.11.14	BBSR	9PM	26.11.14	JSG	7AM	316.00	84.00	232.00	60%
15.04.15	Jharsuguda	9PM	16.04.15	BBSR	7AM	316.00	42.00	274.00	30%

16.04.15	Attended Meeting					316.00	140.00	176.00	Full
16.04.15	BBSR	9PM	17.04.15	JSG	7AM	316.00	84.00	232.00	60%
17.06.15	Jharsuguda	9PM	18.06.15	BBSR	7AM	316.00	42.00	274.00	30%
18.06.15	Attended Meeting					316.00	140.00	176.00	Full
18.06.15	BBSR	9PM	19.06.15	JSG	7AM	316.00	84.00	232.00	60%
	Total					5688.00	1596.00	4092.00	

2 - D.A. claimed by Miss Tanuja Bag C.O.

Departure			Arrival			DA Claimed	DA Admissible	Excess	Remarks
Date	Place	Time	Date	Place	Time				
1	2	3	4	5	6	7	8	9	10
13.08.13	Jharsuguda	9PM	14.08.13	BBSR	7AM	316.00	42.00	274.00	30%
14.08.13	Attended Meeting					316.00	140.00	176.00	Full
14.08.13	BBSR	9PM	15.08.13	JSG	7AM	316.00	84.00	232.00	60%
21.10.13	Jharsuguda	9PM	22.10.13	BBSR	7AM	316.00	42.00	274.00	30%
22.10.13	Attended Meeting					316.00	140.00	176.00	Full
22.10.13	BBSR	9PM	23.10.13	JSG	7AM	316.00	84.00	232.00	60%
27.08.14	Jharsuguda	9PM	28.08.14	BBSR	7AM	316.00	42.00	274.00	30%
28.08.14	Attended Meeting					316.00	140.00	176.00	Full
28.08.14	BBSR	9PM	29.08.14	JSG	7AM	316.00	84.00	232.00	60%
24.11.14	Jharsuguda	9PM	25.11.14	BBSR	7AM	316.00	42.00	274.00	30%
25.11.14	Attended Meeting					316.00	140.00	176.00	Full
25.11.14	BBSR	9PM	26.11.14	JSG	7AM	316.00	84.00	232.00	60%
15.04.15	Jharsuguda	9PM	16.04.15	BBSR	7AM	316.00	42.00	274.00	30%
16.04.15	Attended Meeting					316.00	140.00	176.00	Full
16.04.15	BBSR	9PM	17.04.15	JSG	7AM	316.00	84.00	232.00	60%
17.06.15	Jharsuguda	9PM	18.06.15	BBSR	7AM	316.00	42.00	274.00	30%
18.06.15	Attended Meeting					316.00	140.00	176.00	Full
18.06.15	BBSR	9PM	19.06.15	JSG	7AM	316.00	84.00	232.00	60%
	Total					5688.00	1596.00	4092.00	

In response to audit objection statement the local authority recovered Rs 4092.00 each from Smt. Babi Naik C.O. and Miss Tanuja Bag,C.O. vide M.R.No 19295 &19296 (Book No - 193) dtd.23.03.2016 respectively and deposited the amount in HDFC Bank Account No- 50100033948103 on the very day.

The amount recovered and deposited in Bank Account was verified in audit with reference to MR,Cashiers Cash Book and concerned bank pass book .and found correct. Hence the para was dropped.

14.4 - Irregular payment of Salary to the staff of Dr.Iqbal Urdu Odia Poject Primary School OSP - 65-66

In last audit report No-101825/AR/2015-16 Jharsuguda for the year 2014-15 Vide Para No- 14-1 it was mentioned that 3nos of Staff of the above School were being paid consolidated pay @Rs 5000/- per month . As per Council Resolution dt.7.06.2014 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. from June – 2014 The details of payment from March 2015 to February 2016 is furnished below:-

Sl.No.	Name of the Teacher	Period of payment	Monthly Payment				Total Payment
			Pay	Grade Pay	D.A. @58%	Total	
1.	Md.Irsad Khan	3/2015 to 2/2016	5200.00	1900.00	4118.00	11218.00	11218x12=134416.00
2.	Pravin Arra	-do-	5200.00	1900.00	4118.00	11218.00	11218x12=134416.00
3.	Fozail Ahmed	-do-	5200.00	1900.00	4118.00	11218.00	11218x12=134416.00
		Total	15600.00	5700.00	12354	33654.00	33654x12=403848.00

Objection was raised in last audit regarding non production of Govt.Approval in support of payment in regular scale. At that time the local authority replied,- Payment has been made from own fund after Council approval. However Govt. will be moved for approval.

It was asked through objection statement to comply the following questions raised in present audit.

1- Whether the matter has been moved to Govt. for obtaining approval ?

2- If obtained the same along with the Council Resolution may please be Produced to audit for verification.

In response to audit objection statement the local authority replied, - Council have approved and resolved to increase the salary of teachers of Dr.Iqbal Urdu Odia Project Primary School. The teachers engaged since years back were maintaining their livelihood miserably. Considering the fact & price index of market Council resolved to increase the salary on the basic pay as per ORSP Rules -2008.

The reply of the authority is not to the point of objection. In last year audit objection the authority replied, - Payment has been made from own fund after Council approval. However Govt.will be moved for approval. It reveals from the reply of the authority that the matter has not been moved to Govt. for approval. Hence the local authority is once again suggested to move the matter to the Govt. for approval and compliance reported to audit.

Till obtaining the same payment made during the year under audit of Rs 403848.00 is held under objection.

14.5 - Irregular payment of Salary to the staff of Sanjay Gandhi High School,Malimunda OSP - 67- 70

In last audit report No-101825/AR/2015-16 Jharsuguda for the year 2014-15 Vide Para No- 14-2 it was mentioned that 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.

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 with effect from June 2014 even though the staff have been declared as Govt. Employee vide Letter No.15634/H & UD., dtd.06.08.2014.

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/dtd.27.08.2014.

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.

In response to audit objection the E.O. replied that after taking 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 & Land have not been handed over to School & Mass Education Deptt.

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.

During the year under audit salary from 1/2015 to 4/2015 amounting to Rs 796892.00 has been paid to the staff of the School. The details are as follows:-

Sl.No.	Name & designation of the	Period of payment	Monthly Payment	Total Payment
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	Employee		Pay	Grade Pay	D.A. @58%	Total	
1.	Sri Tosha Prakash Patel,H.M.	1/2015 to 4/2015	9300.00	4200.00	7830.00	21330.00	21330x4= 85320.00
2.	Sri Lalit Mohan Patel,A.T.	-do-	9300.00	4200.00	7830.00	21330.00	21330x4= 85320.00
3.	Sri Himadri Patel,A.T.	-do-	9300.00	4200.00	7830.00	21330.00	21330x4= 85320.00
4.	Sri Manoranjan Naik,A.T.	-do-	9300.00	4200.00	7830.00	21330.00	21330x4= 85320.00
5.	Sri Renudhar Bhainsa,A.T.	-do-	9300.00	4200.00	7830.00	21330.00	21330x4= 85320.00
6.	Sri Sumanta Ku.Biswal,A.T.	-do-	9300.00	4200.00	7830.00	21330.00	21330x4= 85320.00
7.	Sri Sjan Patel,A.T.	-do-	9300.00	4200.00	7830.00	21330.00	21330x4= 85320.00
8.	Sri Chandra Sekhar Porseth,P.E.T.	-do-	8370.00	2800.00	6479.00	17469.00	17469x4=69876.00
9.	Sri Nrupalal Majhi,J.A.	-do-	5200.00	1900.00	4118.00	11218.00	11218x4=44872.00
10.	Sri Dibya Makar,N.G.	-do-	4980.00	1680.00	3863.00	10523.00	10523x4=42092.00
11.	Sri Subrat Ku.Naik,Peon	-do-	4980.00	1680.00	3863.00	10523.00	10523x4=42092.00
	Total		88630.00	37460.00	73133.00	199223.00	199223x4=796892.00

It was asked the local authority through objection statement to comply the following audit questions.

- 1- why the staff of the school were not transferred immediately In obedience to above letters ?
- 2- Whether any intimation has been received either from School & Mass Education Deptt. or from the D.E.O. Jharsuguda regarding further fixation of pay at Govt.level. ?
- 3- Whether they have been paid any arrear salary after transfer from the control of ULB ?
- 4- The above letters as well as the Council Resolution may pl. be Produced to audit for verification.
- 5- The source of payment for 4 months may please be intimated to audit.

In response to audit objection statement the local authority replied, - Govt.of Odisha School & Mass Education Department has approved for creation of regular teaching and non teaching post of S.G.High School,Malimunda vide L.No 9998 dt.21.02.2016. As per that letter the teaching staff have been transferred to School and Mass Education Deptt.w.e.from dt.26.02.2016. So Municipality was supposed to pay the salary up to dt.25.02.2016. Council Resolution also produced to audit for verification. The payment was made from own fund of Municipality.

In this connection the local authority also produced the relevant letter of School and Mass Education Deptt. to audit as mentioned in his reply. The fact was found correct. So the objection was dropped.

14.6 - Govt.approval wanting in support of purchase of Municipal Vehicle OSP - 71 - 72

In last audit report No-101825/AR/2015-16 Jharsuguda for the year 2014-15 vide Para No- 14-6 it was mentioned that 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. On 15.09.2014 the Executive Officer sought for approval of the Chair Person for purchase of a new Vehicle. The proposal was accepted by the Chair- person on 15.09.2014. 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. 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
- Total- 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. By Letter No.3137/JM., dtd.10.10.2014 the Executive Officer was also requested the A.D.M. JSG to move to Govt. for permission for purchase of Vehicle. 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 ADM JSG. Letter no 10285 dtd18.11.2014.

It was asked through objection statement to comply the objections raised in present audit.

1- Whether approval of Govt. has been obtained ?

2- If obtained the same along with the all relevant records may please be produced to audit for verification.

In response to audit objection statement the local authority replied,- The proposal to accord govt.permission was moved through ADM, Jharsuguda by his L.No - 10285 dt.18.11.14 but no communication from govt has been received so far.

However the local authority is suggested to move matter once again for obtaining approval.

Till obtaining approval from govt. Rs 1652778.00 is held under objection.

14.7 - Excess refunded of EMD & ISD Money OSP - 23

On checking of the Accountant Cash Book with reference to paid vouchers it was noticed that a sum of Rs 2100.00 and Rs 4200.00 has been refunded in excess towards EMD and ISD to Sri Hari Shankar Sethi and Raju Bag,Contractors respectively. The detail are as follows:-

No.	Vr.No/ Date	M.R.No/Date	EMD	ISD	Total Amount due	Amount Refunded	Excess	To whom refunded
1	375/30.07.2015	15202/4.09.2014 15095/10.12.2014	2500.00	2435.00	4935.00	7035.00	2100.00	Sri Hari Shankar Sethi, Contractor
2	697/13.11.2015	12929/4.03.2014 13276/10.10.2013	5100.00	5000.00	10100.00	14300.00	4200.00	Sri Raju Bag, Contractor
		Total	7600.00	7435.00	15035.00	21335.00	6300.00	

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

1- Why the amount refunded in excess than the admissible ?

2- Why the amount will not be recovered from the persons who are responsible for such excess payment ?

In response to audit objection statement the local authority replied, - *Excess paid amount will be recovered from the contractors .*

As replied, effective steps need be taken to recover the amount from the contractors and compliance reported.

The following persons are responsible for such excess payment.

1- Sri Suresh Chandra Pradhan, Accountant - Rs 3150.00

2- Sri Ram Chandra Pradhan E.O. - Rs 3150.00

Total - Rs 6300.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	3150.00
2	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	3150.00

PARA: 15 AUDIT ON WORKS

15.1 - Information on works case records																												
The information on verification of works case records by audit is furnished below :-																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Particulars</th> <th style="width: 15%;">No.of works case records</th> <th style="width: 25%;">Amount involved</th> <th style="width: 20%;">Remarks(Reason for non- verification)</th> </tr> </thead> <tbody> <tr> <td>Total works case records due for verification</td> <td>156</td> <td>6,89,38,935.00</td> <td></td> </tr> <tr> <td>Works case records verified by audit</td> <td>156</td> <td>6,89,38,935.00</td> <td></td> </tr> <tr> <td>Balance works case records that could not be verified by audit</td> <td>Nil</td> <td>Nil</td> <td></td> </tr> </tbody> </table>	Particulars	No.of works case records	Amount involved	Remarks(Reason for non- verification)	Total works case records due for verification	156	6,89,38,935.00		Works case records verified by audit	156	6,89,38,935.00		Balance works case records that could not be verified by audit	Nil	Nil													
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Works case records verified by audit	156	6,89,38,935.00																										
Balance works case records that could not be verified by audit	Nil	Nil																										
15.2 - Excess payment made due to exhibition of excess quantity in the bill. OSP - 98																												
<p>Name of the work – Constrn. of C.C.Road at Hanuman Mandir near Sales Tax Office to Meher House in Ward No- 14</p> <p>H/A – Road Development C/R No- 52/14-15</p> <p>E.C.- 5,00,000.00 Vr.No – 7/06.04.2015 Rs 496937.00</p> <p>M.B.No- 512 Page No- 1 to 12</p> <p>Name of the Contractor – Sri Naresh Kumar Patel</p> <p>Name of the J.E. – Smt.Dipika Behera</p> <p>On scrutiny of the above work case record with reference to connected MB it was noticed that excess amount of Rs 6810.00 has been made to the contractor due to exhibition of excess quantity in the bill than the quantity recorded in the MB. The details are as follows:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Sl.No.</th> <th style="width: 15%;">Particulars</th> <th style="width: 20%;">Quantity charged in the bill</th> <th style="width: 20%;">Quantity recorded in MB</th> <th style="width: 10%;">Excess Quantity</th> <th style="width: 15%;">Rate per Cum</th> <th style="width: 10%;">Excess Paid</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>C.C.(1:4:8)</td> <td>61.50 cum</td> <td>60.59 cum</td> <td>0.91 cum</td> <td>2918.38</td> <td>2656.00</td> </tr> <tr> <td>2</td> <td>C.C.(1:2:4)</td> <td>61.50 cum</td> <td>60.59 cum</td> <td>0.91 cum</td> <td>4564.99</td> <td>4154.00</td> </tr> <tr> <td></td> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td>6810.00</td> </tr> </tbody> </table> <p>It was asked to the local authority through objection statement to comply on the following questions.</p> <p>1- Why the amount allowed in excess than the admissible ?</p> <p>2- Who is/are responsible for such excess payment ?</p> <p>3- Why the amount will not be recovered from the person(s) who are responsible for such excess payment ?</p> <p>In response to audit objection statement the local authority replied, - the amount will be recovered from the S.D. amount of the contractor.</p> <p>As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.</p> <p>The following persons are found responsible for such excess payment.</p> <p>1- Smt Dipika Behera Ex- JE - Rs 2270.00</p> <p>2- Sri Suresh Chandra Pradhan, Accountant - Rs 2270.00</p> <p>3 - Ram Chandra Pradhan, E.O. - <u>Rs 2270.00</u></p>	Sl.No.	Particulars	Quantity charged in the bill	Quantity recorded in MB	Excess Quantity	Rate per Cum	Excess Paid	1	C.C.(1:4:8)	61.50 cum	60.59 cum	0.91 cum	2918.38	2656.00	2	C.C.(1:2:4)	61.50 cum	60.59 cum	0.91 cum	4564.99	4154.00		Total					6810.00
Sl.No.	Particulars	Quantity charged in the bill	Quantity recorded in MB	Excess Quantity	Rate per Cum	Excess Paid																						
1	C.C.(1:4:8)	61.50 cum	60.59 cum	0.91 cum	2918.38	2656.00																						
2	C.C.(1:2:4)	61.50 cum	60.59 cum	0.91 cum	4564.99	4154.00																						
	Total					6810.00																						

Total - Rs 6810.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	2270.00
2	Smt.Dipika Behera	Ex-JE	Now JE at Balasore Municipality at-P.O.-Balasore Dist-Balasore	2270.00
3	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	2270.00

15.3 - Excess payment made due to calculation mistake in MB OSP - 99 to 100

Name of the work – Constrn. of C.C.Road from Jogendra House to Mahesh Tiwari House in Ward No- 21

H/A – M.V.Tax C/R No- -/14-15

E.C.- 5,00,000.00 Vr.No – 942/06.02.2016 Rs 455120.00

M.B.No- 509 Page No- 50 to 61

Name of the Contractor – Sri Rajesh Pd.Shah

Name of the J.E. – Smt.Dipika Behera

On scrutiny of the above work case record with reference to connected MB it was noticed that measurement of C.C.(1:4:8) work has been recorded at page 53 & 54 of the MB. The calculation made in 3rd & 4th line of page no 54 is found wrong. Due to wrong calculation a sum of Rs 7557.00 has been paid in excess to the contractor which can not be admitted in audit. The details are follows:-

Sl.No.	Particulars	Calculation made in MB	Quantity	Actual Calculation	Quantity	Excess
1	3 rd Line	15x4.15+3.55/2x0.1	6.90 cum	15x4.15+3.55/2x0.1	5.77 cum	1.13 cum
2	4 th Line	17x3.58+3.30/2x0.1	6.98 cum	17x3.58+3.30/2x0.1	5.84 cum	1.14 cum
	Total					2.27 cum

Excess paid = 2.27x3329/- = 7556.83 or say 7557.00

It was asked to the local authority through objection statement to comply on the following questions.

1- Why the amount allowed in excess than the admissible ?

2- Who is/are responsible for such excess payment ?

3- Why the amount will not be recovered from the person(s) who are responsible for such excess payment ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Dipika Behera Ex- JE - Rs 1890.00

2- Sri Manoj Kumar Patra,ME - Rs 1889.00

3- Sri Suresh Chandra Pradhan,Accountant - Rs 1889.00

4 - Ram Chandra Pradhan, E.O. _____ - Rs 1889.00

Total - Rs 7557.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	1889.00
2	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1889.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1889.00
4	Smt.Dipika Behera	Ex-JE	Now JE at Balasore Municipality at-P.O.-Balasore Dist-Balasore	1890.00

15.4 - Excess payment made towards inadmissible exhibition of sand filling in the bill. OSP - 101

Name of the work – Constrn. of C.C.Road and Drain infront of Chhabila Mandir in old Union Bank in Ward No- 20

H/A – BRGF C/R No- 186/2014-15

E.C.- 9,00,000.00 Vr.No – 7/4.06.2015 Rs 840236.00

M.B.No- 509 Page No- 9 to 22

Name of the Contractor – Sri Hari Shankar Sethi

Name of the J.E. – Smt.Dipika Behera

On checking of the above work case record with reference to connected MB it was noticed that 16.44 cum of sand filling has been recorded by the JE at page 12 of the MB which also been checked measured by the ME on 1.03.2015. As against 16.44 cum, 41.10 cum has been charged in the bill. So excess quantity of 24.66 (41.10 – 16.44) cum charged in the bill. For such excess quantity Rs 6066.00 24.66x246) has been paid in excess to the contractor which cannot be admitted in audit

It was asked to the local authority through objection statement to comply on the following questions.

1- Why the amount allowed in excess than the admissible ?

2- Who is/are responsible for such excess payment ?

3- Why the amount will not be recovered from the person(s) who are responsible for such excess payment ?

in response to audit objection statement the local authority replied, - the amount will be recovered from the S.D. amount of the contractor.

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Dipika Behera Ex- JE - Rs 2022.00

2- Sri Suresh Chandra Pradhan, Accountant - Rs 2022.00

3 - Ram Chandra Pradhan, E.O. _____ - Rs 2022.00

Total - Rs 6066.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	2022.00
2	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	2022.00
3	Smt.Dipika Behera	Ex-JE	Now JE at Balasore Municipality at-P.O.-Balasore Dist-Balasore	2022.00

15.5 - Excess payment made towards C.C.work OSP - 102

Name of the work – Constr. of C.C.Road from house of Rabi Tiwari towards Ghasiapada in Ward No - 21

H/A – BRGF C/R No- 54/14-15

E.C.- 8,00,000.00 Vr.No – 18/31.07.2015 Rs762474.00

M.B.No- 501 Page No- 45 to 55

Name of the Contractor – Sri Raju Bag

Name of the J.E. – Smt.Dipika Behera

On checking of the above work case record with reference to connected MB it was noticed that 54.45 cum of C.C.(1:4:8) work has been recorded by the JE at page 48 of the MB which has also checked measured by the ME on 18.02.2014. As against 54.45 cum,56.70 cum has been charged in the bill.

So excess quantity of 2.25 (56.70 – 54.45) cum charged in the bill. For such excess quantity Rs 6822.00 (2.25x3031.95) has been paid in excess to the contractor which cannot be admitted in audit

It was asked the local authority through objection statement to comply on the flowing questions.

1- Why the amount allowed in excess than the admissible ?

2- Who is/are responsible for such excess payment ?

3- Why the amount will not be recovered from the person(s) who are responsible for such excess payment ?

in response to audit objection statement the local authority replied, - the amount will be recovered from the S.D. amount of the contractor.

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Dipika Behera Ex- JE - Rs 2274.00

2- Sri Suresh Chandra Pradhan,Accountant - Rs 2274.00

3 - Ram Chandra Pradhan, E.O. - Rs 22.00

Total - Rs 6822.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	2274.00

2	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	2274.00
3	Smt.Dipika Behera	Ex-JE	Now JE at Balasore Municipality at-P.O.-Balasore Dist-Balasore	2274.00

15.6 - Excess payment made due to exhibition of excess quantity in the bill. OSP - 103

Name of the work – Constr. of C.C.Road from Poddar Cycle Store upto Post Mortem House in Ward No - 20

H/A – BRGF C/R No- 3244/14-15

E.C.-5,00,000.00 Vr.No – 35/25.10.2015 Rs 473712.00

M.B.No- 511 Page No- 11 to 17

Name of the Contractor – Sri Rohit Khadia

Name of the J.E. – Smt.Dipika Behera

On checking of the above work case record with reference to connected MB it was noticed that 0.10 cum of C.C.(1:2:4) work has been recorded by the JE at page 14 of the MB which has also been checked measured by the ME on 11.09.2015. As against 90.10 cum,91.03 cum has been charged in the bill. So excess quantity of 0.93 (91.03 -90.10) cum charged in the bill. For such excess quantity Rs 4534.00 (0.93x4874.88) has been paid in excess to the contractor which cannot be admitted in audit

It was asked the local authority through objection statement to comply on the following questions.

1- Why the amount allowed in excess than the admissible ?

2- Who is/are responsible for such excess payment ?

3- Why the amount paid in excess will not be recovered from the person(s) who are responsible for such payment ?

in response to audit objection statement the local authority replied, - the amount will be recovered from the S.D. amount of the contractor.

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment..

1- Smt Dipika Behera Ex- JE - Rs 1512.00

2- Sri Suresh Chandra Pradhan,Accountant - Rs 1511.00

3 - Ram Chandra Pradhan, E.O. - Rs 1511.00

Total - Rs 4534.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1511.00
2	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1511.00
3	Smt.Dipika Behera	Ex-JE	Now JE at Balasore Municipality at-P.O.-Balasore Dist-Balasore	1512.00

15.7 - Less realization of Royalty OSP - 104-105

Name of the work – Constr. of C.C.Road and Culvert at Back side Gali to Ghose Colony in Ward No- 14

H/A – BRGF C/R No- 184/14-15

E.C.- 8,00,000.00 Vr.No – 8/4.06.2015 Rs732043.00

M.B.No- 502 Page No- 62 to 73

Name of the Contractor – Sri Hari Shankar Sethi Name of the J.E. – Smt.Dipika Behera

On scrutiny of the above work case record with reference to connected MB it was noticed that royalty of Rs 641.00 has been realized less from the contractor.The details are as follows:-

Sl.No.	Particulars	Quantity of work	Quantity of Material used	
			Sand	Chips
1	Sand Filling	48.75 cum	48.75 cum	-
2	C.C.(1:2:4)	128.09 cum	57.64cum	115.28 cum
	Total		106.39 cum	115.28 cum

Cost of royalty due

1- Sand 106.39 cum @ Rs 27.44 = 2919.00

2- Chips 115.28 cum@ Rs 98.78 =11387.00

Total = 14306.00

Royalty realized = 13665.00

Less = 641.00

It was asked the local authority through objection statement to comply on the following questions.

1- Why less amount has been realized from the contractor ?

2- Who is/are responsible for such less realization ?

3- Why the amount will not be recovered from the person(s) who are responsible for such less realization.

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Dipika Behera Ex- JE - Rs 214.00

2- Sri Suresh Chandra Pradhan, Accountant - Rs 214.00

3 - Ram Chandra Pradhan, E.O. - Rs 213.00

Total - Rs 641.00

15.8 - Excess payment made towards Centering and Shuttering OSP - 106-107

Name of the work – Constr. of C.C.Road and Drain at Sarawagi Colony in Ward No-22

H/A – M.V.Tax C/R No- /2014-15

E.C.-5,00,000.00 Vr.No – 572/7.10.2015 Rs 494238.00

M.B.No- 493 Page No- 74 to 85

Name of the Contractor – Sri Rohit Khadia

Name of the J.E. – Smt.Dipika Behera

On checking of the above work case record with reference to connected MB it was noticed that provision was made in the estimate to provide centering with the height of 0.20 mtr.& 0.60 mtr. But in violation of estimated provision centering and shuttering has been allowed with the height of 0.25mtr. & 0.80mtr. Thus Rs has been paid in excess to the contractor as detailed below:-

Quantity allowed	Quantity admissible	Excess	Rate	Excess Paid
2x79.75x0.25 = 39.87 sqm	2x79.75x0.20 = 31.90 sqm	7.97 sqm	94/-	749.00
4x34.65x0.80=110.89 sqm	4x34.65x0.60 = 83.16 sqm	27.73 sqm	94/-	2607.00
Total				3356.00

It was asked the local authority through objection statement comply on the following questions.

1- Why the amount allowed in excess than the admissible ?

2- Who is/are responsible for such excess payment ?

3- Why the amount will not be recovered from the person(s) who are responsible for such excess payment ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Dipika Behera Ex- JE - Rs 839.00

2- Sri Manoj Kumar Patra ME - Rs 839.00

3- Sri Suresh Chandra Pradhan, Accountant - Rs 839.00

4 - Ram Chandra Pradhan, E.O. - Rs 839.00

Total - Rs 3356.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	839.00
2	Smt.Dipika Behera	Ex-JE	Now JE at Balasore Municipality at-P.O.-Balasore Dist-Balasore	839.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	839.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	839.00

15.9 - Excess/inadmissible payment made towards C.C work OSP - 108 to 109

Name of the work – Constr.of C.C.Road from N.H.Main Road (Indian Diesel) to house of Rajendra Bala at Biju Nagar in Ward No-09

H/A – Road Development Grant C/R No- 349/2014-15

E.C.- 3,50,000.00 Vr.No – 59/02.02.2016 Rs 350000.00

M.B.No- 419 Page No- 161 to 171

Name of the Contractor – Sri Ram Chandra Oram

Name of the J.E. – Smt. Leenarani Naik

On scrutiny of the above work case record with reference to connected MB it was noticed that provision was made in the estimate to execute C.C.(1:2:4) work for 37.73 cum as follows:-

1- Road base - 36.75 cum

2- Wall - 0.66 cum

3 - Slab - 0.32 cum

Total - 37.73 cum

In this project only road base has been executed . Without executing Wall and Slab, 37.73 cum has shown measured in MB instead of 36.75 cum and the said quantity has also charged in the bill.

Thus there occurred excess payment for 0.98 (0.66+0.32) amounting to Rs 5055.00 (0.98 x5158.61) to the contractor which cannot be admitted in audit.

It was asked to the local authority through objection statement to comply the following questions.

1- Why the amount allowed in excess than the admissible ?

2- Who is/are responsible for such excess payment ?

3- Why the amount will not be recovered from the person(s) who are responsible for such excess payment ?

in response to audit objection statement the local authority replied, - the amount will be recovered from the S.D. amount of the contractor.

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Leena rani Naik JE - Rs 1264.00

2- Sri Manoj Kumar Patra,ME - Rs 1264.00

3- Sri Suresh Chandra Pradhan,Accountant - Rs 1264.00

4 - Ram Chandra Pradhan, E.O. - Rs 1263.00

Total - Rs 5055.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1263.00
2	Smt.Leenarani Naik	J.E.	At-Jharsuguda Municipality P.O.-Dist-Jharsuguda	1264.00
3	Sri Manoj Kumar Patra	ME	At- Jharsuguda	1264.00

			Municipality P.O.-Dist-Jharsuguda	
4	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1264.00

15.10 - Excess payment made on work OSP - 110 to 111

Name of the work – Constrn. of C.C.Road from Culvert(Nallah) towards Amalipali village in Ward No- 14

H/A - Devolution Fund C/R No- 356/14-15

E.C.- 10,00,000.00 Vr.No – 574/7.10.2015 Rs 887480.00

M.B.No- 421 Page No- 148 to 160

Name of the Contractor-Sri Deepak Kumar Patel

Name of the J.E. – Smt. Leenarani Naik

On scrutiny of the above work case record with reference to connected MB it was noticed that the following quantity of materials have been utilized in this project. But royalty of Rs 2000.00 has been realized less from the contractor than the actual due. The details are as follows:-

Sl.No.	Particulars	Quantity of work	Quantity of Material used			
			Sand	Metal	Chips	Moorum
1	Sand Filling	91.13 cum	91.13 cum	-	-	
2	C.C.(1:4:8)	91.13 cum	43.74 cum	87.48 cum		
3	C.C.(1:2:4)	120.83 cum	54.37 cum		108.74 cum	
4	Moorum	48.60 cum				48.60 cum
	Total		189.24 cum	87.48 cum	108.74 cum	48.60 cum

Cost of royalty due

1- Sand 189.24 cum @ Rs 27.44 = 5193.00

2- Metal 87.48 cum @ Rs 98.78 = 8642.00

3 -Chips 108.74 cum @ Rs 98.78 =10741.00

4- Moorum 48.60 cum @ Rs27.44 =1334.00

Total = 25910.00

Royalty realized = 23910.00

Less = 2000.00

(ii) Non - deduction of voids from moorum spreading

On further scrutiny it was noticed that 48.60 cum of moorum has been collected and spread on the road surface. But voids @12.5% per cum has not been deducted from spreading . Due to non deduction of voids Rs 1896.00 has been paid in excess as detailed below :-

Moorum collected and spread = 48.60 cum

Voids was to be deducted @12.5% =48.60 x 12.5% = 6.07 cum

Excess paid - 6.07 x312.42 = 1896.00

Total excess payment = 2000.00 +1896.00 = 3896.00

It was asked the local authority through objection statement to comply the following questions.

1- Why less amount towards royalty realized and excess payment made towards moorum spreading?

2- Who is/are responsible for such less of royalty and excess payment towards moorum spreading?

3- Why the amount will not be recovered from the person(s) who are responsible for such excess payment ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Leenarani Naik- JE - Rs 1141.00

2- Sri Manoj Kumar Patra - Rs 474.00

3- Sri Suresh Chandra Pradhan, Accountant - Rs 1141.00

4 - Ram Chandra Pradhan, E.O. - Rs 1140.00

Total - Rs 3896.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Leenarani Naik	J.E.	At-Jharsuguda Municipality P.O.-Dist-Jharsuguda	474.00
2	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	474.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	474.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	474.00

15.11 - Excess payment made towards collection and spreading of moorum OSP - 112 to 113

Name of the work – Constn. of C.C.Road at Talipada, Bhuliatikra in Ward No- 11

H/A - Devolution Fund C/R No- 364/14-15

E.C.- 10,00,000.00 Vr.No – 80/21.03.2016 Rs 887480.00

M.B.No- 419 Page No- 173 to 182

Name of the Contractor-Sri Ram Chandra Oram

Name of the J.E. – Smt. Leenarani Naik

On scrutiny of the above work case record with reference to connected MB it was noticed that provision was made in the approved estimate to spread the moorum with a thickness of 0.15 mtr. In violation of said provision moorum spreading has shown in MB with a thickness of

0.30 mtr.

Thus there occurred excess payment of Rs 3480.00 as follows:-

Thickness shown as per measurement	Thickness as per provision	Excess	Rate per cum	Excess paid
114.25 x 0.65 x 0.30 = 22.27 cum	114.25 x 0.65 x 0.15 = 11.13 cum	11.14 cum	312.42	3480.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why excess thickness allowed than the estimated provision ?

2- Who is/are responsible for such deviation ?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Leenarani Naik - JE - Rs 870.00

2- Sri Manoj Kumar Patra, ME - Rs 870.00

3- Sri Suresh Chandra Pradhan, Accountant - Rs 870.00

4- Ram Chandra Pradhan, E.O. - Rs 870.00

Total - Rs 3480.00

Responsible Person for this paragraph

S/no	Name	Designation	Address	Amount(In Rs:)
1	Smt. Leenarani Naik	J.E.	At-Jharsuguda Municipality P.O.-Dist-Jharsuguda	870.00
2	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist-Jharsuguda	870.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.-Dist-Jharsuguda	870.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.-Dist-Jharsuguda	870.00

15.12 - Excess payment made towards collection and spreading of moorum OSP - 114 to 115

Name of the work - Constn. of C.C.Road and Drain at New Colony from house of Gopinath Barik to Srikanta Ghose in Ward No- 07

H/A - Devolution Fund C/R No- 366/14-15

E.C.- 10,00,000.00 Vr.No – 50/18.01.2016 Rs 999815.00

M.B.No- 477 Page No- 82 to 101

Name of the Contractor-Sri Ramesh Singh

Name of the J.E. – Smt. Leenarani Naik

On scrutiny of the above work case record with reference to connected MB it was noticed that provision was made in the approved estimate to spread the moorum with a thickness of 0.20 mtr. In violation to said provision excess thickness of spreading has shown in MB. The details are as follows :-

Thickness shown as per measurement	Thickness as per provision
30 x 0.30 x 0.26 = 2.34 cum	30 x 0.30 x 0.20 = 1.80 cum
25 x 0.45 x 0.20 = 2.25 -do-	25 x 0.45 x 0.20 = 2.25 -do-
35 x 0.30 x 0.40 = 4.20 -do-	35 x 0.30 x 0.20 = 2.10 -do-
50 x 0.30 x 0.45 = 6.75 -do-	50 x 0.30 x 0.20 = 3.00 -do-

Total	= 15.54 cum or Limited to	= 14.16 cum	Total	= 9.15 cum
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Excess shown = 14.16 - 9.15 = 5.01 cum

excess paid = 5.01 x 312/- = 1563.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why excess thickness allowed than the estimated provision ?

2- Who is/are responsible for such deviation ?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Leenarani Naik - JE - Rs 391.00

2- Sri Manoj Kumar Patra, ME - Rs 391.00

3- Sri Suresh Chandra Pradhan, Accountant - Rs 391.00

4- Ram Chandra Pradhan, E.O. - Rs 390.00

Total - Rs 1563.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Leenarani Naik	J.E.	At-Jharsuguda Municipality P.O.-Dist-Jharsuguda	391.00
2	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist-Jharsuguda	391.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.-Dist-Jharsuguda	391.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.-Dist-Jharsuguda	390.00

15.13 - Excess payment made due to non-deduction of voids from moorum collection and spreading OSP - 116-117

Name of the work – Constr. of C.C.Road from Over Bridge to Telipada in Ward No- 11

H/A - Devolution Fund C/R No- 347/14-15

E.C.- 9,00,000.00 Vr.No - 612/15.10.2015 Rs 857351.00

M.B.No- 482 Page No- 18 to 27

Name of the Contractor-Sri Ram Chandra Oram

Name of the J.E. – Smt. Leenarani Naik

On scrutiny of the above work case record with reference to connected MB it was noticed that 30.80 cum of moorum has been collected and spread on the road surface. But voids @12.5% per cum has not been deducted from spreading .

Thus Rs 1041.00 has been paid in excess to the contractor as detailed below :-

Moorum collected and spread = 30.80 cum

Voids was to be deducted @12.5% = 30.80 x 12.5% = 3.85 cum

Excess paid - 3.85 x 270.50 = 1041.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why voids has not been deducted from collection and spreading?

2- Who is/are responsible for such excess payment?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for such occurrence ?

in response to audit objection statement the local authority replied, - the amount will be recovered from the contractor's S.D.

As replied, effective steps need to be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Leenarani Naik - JE - Rs 261.00

2- Sri Manoj Kumar Patra, ME - Rs 260.00

3- Sri Suresh Chandra Pradhan, Accountant - Rs 260.00

4- Ram Chandra Pradhan, E.O. - Rs 260.00

Total - Rs 1041.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Leenarani Naik	J.E.	At-Jharsuguda Municipality P.O.-Dist-Jharsuguda	261.00
2	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	260.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	260.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	260.00

15.14 - Excess payment made due to non-deduction of voids from moorum collection and spreading OSP - 118 to 119

Name of the work – Constr. of C.C.Road from house of Mangalu Pradhan towards Gudigaon Road, Jharmunda in Ward No- 11

H/A - 13th FC C/R No- 355/14-15

E.C.- 8,00,000.00 Vr.No - 38/20.01.2016 Rs 797177.00

M.B.No- 423 Page No- 155 to 165

Name of the Contractor-Sri Rabin Pandey

Name of the J.E. – Smt. Leenarani Naik

On scrutiny of the above work case record with reference to connected MB it was noticed that 25.65 cum of moorum has been collected and spread on the road surface. But voids @12.5% per cum has not been deducted from spreading.

Thus Rs 908.00 has been paid in excess to the contractor as detailed below :-

Moorum collected and spread = 25.65 cum

Voids was to be deducted @12.5% = $25.65 \times 12.5\% = 3.206$ cum

Excess paid - $3.206 \times 283.30 = 908.00$

It was asked to the local authority through objection statement to comply the following questions.

1- Why voids has not been deducted from collection and spreading?

2- Who is/are responsible for such excess payment?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for such occurrence ?

in response to audit objection statement the local authority replied, - the amount will be recovered from the S.D. amount of the contractor.

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Smt Leenarani Naik - JE - Rs 227.00

2- Sri Manoj Kumar Patra, ME - Rs 227.00

3- Sri Suresh Chandra Pradhan, Accountant - Rs 227.00

4- Ram Chandra Pradhan, E.O. - Rs 227.00

Total - Rs 908.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Leenarani Naik	J.E.	At-Jharsuguda Municipality P.O.-Dist-Jharsuguda	227.00
2	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist-Jharsuguda	227.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	227.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	227.00

15.15 - Excess payment made towards Centering and Shuttering OSP - 120 to 121

Name of the work – Constr. of C.C.Drain at Milan Market Complex in Ward No- 09

H/A - M.V.Tax C/R No- /13-14

E.C.- 3,00,000.00 Vr.No – 593/13.10.2015 Rs 242991.00

M.B.No- 480 Page No- 155 to 168

Name of the Contractor-Sri Sudhir Kumar Didwani

Name of the J.E. – Smt. Leenarani Naik

On scrutiny of the above work case record with reference to connected MB it was noticed that provision was made in the approved estimate to execute centering and shuttering with a height of 0.45 mtr. But height of centering shuttering has shown in excess in violation of approved estimate provision. Thus there occurred excess payment as follows:-

Height shown as per measurement	Height as per provision
4 x 54.25 x 0.60 = 130.20 sqm	4 x 54.25 x 0.45 = 97.65 sqm
2 x 65.90 x 0.675 = 88.96 sqm	2 x 65.90 x 0.45 = 59.31 sqm
2 x 19.40 x 0.675 = 26.19 sqm	2 x 19.40 x 0.45 = 17.46 sqm
Total = 245.30 sqm Limited to = 229.50 sqm	Total = 174.42 sqm

Excess shown = 229.50 - 174.42 sqm = 55.08 sqm

Excess paid = 55.08 x 84/- = 4627.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why excess height allowed than the estimated provision ?

2- Who is/are responsible for such deviation ?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

- 1- Smt Leenarani Naik - JE - Rs 1157.00
 - 2- Sri Manoj Kumar Patra, ME - Rs 1157.00
 - 3- Sri Suresh Chandra Pradhan, Accountant - Rs 1157.00
 - 4- Ram Chandra Pradhan, E.O. - Rs 1156.00
- Total - Rs 4627.00

Responsible Person for this paragraph

S/no	Name	Designation	Address	Amount(In Rs:)
1	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1156.00
2	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1157.00
3	Smt. Leenarani Naik	J.E.	At-Jharsuguda Municipality P.O.-Dist-Jharsuguda	1157.00
4	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist-Jharsuguda	1157.00

15.16 - Excess payment made on work OSP - 122 to 123

Name of the work – Constrn. of C.C.Drain near Durga Mandap towards Talab at Choukipada Ward No- 04

H/A - Devolution Fund C/R No- 383/14-15

E.C.- 4,00,000.00 Vr.No – 763/21.11.2015 Rs 305126.00

M.B.No- 443 Page No- 110 to 11

Name of the Contractor- Gulam Warish

Name of the J.E. – Sri G.S.Tripathy

(I) Excess payment made towards RCC M20 work

On scrutiny of the above work case record with reference to connected MB it was noticed that provision was made in the approved estimate to execute drain wall with a height of 0.45 mtr under RCC M 20. But height of centering shuttering has shown 0.60mtr in MB in violation of approved estimate provision. Thus there occurred excess payment as follows:-

Height shown as per measurement	Height as per provision	Excess
1 x13.80 x 0.17 x 0.60 =1.40 cum	1 x13.80 x 0.17 x 0.45 =1.05 cum	0.35 cum

Excess paid = 0.35 x 4843.32 = 1695.00

(ii)- Excess payment made towards transportation of earth by mechanical means

On further scrutiny it was noticed that transportation of excavated earth has been made by mechanical means within 5km lead for 40.79 cum @ Rs 115.74/- cum. No loading charges has been deducted from the cost of transportation as per S/R-2014.

Thus Rs 489.00 has been paid in excess as per calculation furnished below:-

Cost of transportation within 5 km lead - Rs 156.40

Deduct loading charges $\frac{2}{3}$ of Rs 79.00 i.e. - Rs 52.66

Admissible rate - Rs 103.74

Rate allowed - 115.74

Rate admissible - 103.74

Excess - 12.00

Excess paid = 40.79 x 12 = 489.00

Total excess payment = 1695.00+ 489.00 =2184.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why excess height allowed than the estimated provision ?

2- Who is/are responsible for such deviation ?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Sri Ghana Shyam Tripathy Ex - JE - Rs 546.00

2- Sri Manoj Kumar Patra,ME - Rs 546.00

3- Sri Suresh Chandra Pradhan,Accountant - Rs 546.00

4- Ram Chandra Pradhan, E.O. - Rs 546.00

Total - Rs 2184.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ghana Shyam Tripathy,	Ex- JE	Now JE at Khanadapada NAC At- P.O.- Khanadapada Dist- Nayagarh	546.00
2	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	546.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	546.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	546.00

15.17 - Excess payment on work OSP - 124 to 126

Name of the work – Construction of C.C.Road and Drain from MB Road towards BJD Office Ward No -18

H/A - Devolution Fund C/R No - 383/14-15

E.C.- 10,00,000.00 Vr.No – 56/2.02.2016 Rs 738092.00

M.B.No- 450 Page No- 126 to 139

Name of the Contractor- Sri Sudhir Ku.Didwani

Name of the J.E. - Sri G.S.Tripathy

(I) Excess payment made towards excess use of MS Rod

On scrutiny of the above work case record with reference to connected MB it was noticed that provision was made in the approved estimate to utilize MS Rod 40% of RCC Drain Wall and 50%of RCC Drain Slab respectively. But in violation of approved estimate provision excess quantity of rod has been utilized. Thus there occurred excess payment as follows:-

(i) - Quantity of drain wall measured at page -133

1- $2 \times 15.00 \text{m} \times 0.15 \text{m} \times 0.30 \text{m} = 1.35 \text{ cum}$

2- $1 \times 47.60 \text{m} \times 0.15 \text{m} \times 0.30 \text{m} = 2.14 \text{ cum}$

Total = 3.49 cum

Rod required 40% of 3.49 cum i.e. 1.39 Qtl

Rod utilized - 1.89 Qtl

Excess = $1.89 - 1.39 = 0.50 \text{ Qtl}$

(ii) - Quantity of Drain Slab measured at page -134

67nos $\times 0.90 \text{m} \times 0.90 \text{m} \times 0.10 \text{m} = 5.43 \text{ cum}$

Rod required 50% of 5.43 cum i.e. 2.71 Qtl

Rod utilized - 3.41 Qtl

Excess = $3.41 - 2.71 = 0.70 \text{ Qtl}$

Total rod shown utilized = $1.89 + 3.41 = 5.30 \text{ Qtl}$

Rod required as per provision = $1.39 + 2.71 = 4.10 \text{ Qtl}$

Excess = 1.20 Qtl

Excess paid = 1.20 x 6272.50 = 7527.00

(II)- Excess payment made towards transportation of earth by mechanical means

On further scrutiny it was noticed that 113.52 cum of excavated earth has been transported by mechanical means within 5 km lead @ Rs 156.40/- cum with out deducting of loading charges as per S/R-2014.

Thus Rs 5978.00 has been paid in excess as per calculation furnished below:-

Cost of transportation within 5 km lead - Rs 156.40

Deduct loading charges 2/3 of Rs 79.00 i.e. Rs 52.66

Excess paid = 113.52 x 52.66= 5978.00

Total excess payment = 7527.00+ 5978.00 = 13505.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why excess height allowed than the estimated provision ?

2- Who is/are responsible for such deviation ?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for ?

in response to audit objection statement the local authority replied, - the amount will be recovered from S.D. amount of contractor.

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Sri Ghana Shyam Tripathy Ex - JE - Rs 3377.00

2- Sri Manoj Kumar Patra,ME - Rs 3376.00

3- Sri Suresh Chandra Pradhan,Accountant - Rs 3376.00

4- Ram Chandra Pradhan, E.O. - Rs 3376.00

Total - Rs 13505.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	3376.00
2	Sri Ghana Shyam Tripathy,	Ex- JE	Now JE at Khanadapada NAC At- P.O.- Khanadapada Dist- Nayagarh	3377.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	3376.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	3376.00

15.18 - Excess payment made towards transportation of earth by mechanical means OSP - 127 to 128

Name of the work – Constr. of C.C.Road at Goudpada Hota Colony Ward No -01

H/A - Asset Creation (C.C.Road) C/R No - 112/14-15

E.C.- 9,99,000.00 Vr.No - 17/6.05.2015 Rs 789313.00

M.B.No- 449 Page No- 76 to 81

Name of the Contractor- Sri Sidharth Singh

Name of the J.E. - Sri G.S.Tripathy

On scrutiny of the above work case record with reference to connected MB it was noticed that 235.08 cum of excavated earth has been transported by mechanical means within 5km lead @ Rs 175.97/- cum with out deducting of loading charges as per S/R-2012.

Thus Rs 21775.00 has been paid in excess as per calculation furnished below:-

Cost of transportation within 5 km lead - Rs 124.00

Deduct loading charges 2/3 of Rs 61.00 i.e. - Rs 40.66

Admissible Rate - Rs 83.34

Rate allowed per cum - 175.97

Rate admissible per cum - 83.34

Excess - 92.63

Excess paid = 235.08 x 92.63 = 21775.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why excess height allowed than the estimated provision ?

2- Who is/are responsible for such deviation ?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for ?

in response to audit objection statement the local authority replied, - the amount will be recovered from S.D. amount of the contractor.

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Sri Ghana Shyam Tripathy Ex - JE - Rs 5444.00

2- Sri Manoj Kumar Patra, ME - Rs 5444.00

3- Sri Suresh Chandra Pradhan, Accountant - Rs 5444.00

4- Ram Chandra Pradhan, E.O. - Rs 5443.00

Total - Rs 21775.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	5444.00
2	Sri Ghana Shyam Tripathy,	Ex- JE	Now JE at Khanadapada NAC At- P.O.- Khanadapada Dist- Nayagarh	5444.00
3	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist-	5444.00

4	Sri Ram Chandra Pradhan	EO	Jharsuguda At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	5443.00
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15.19 - Excess payment on work OSP - 129 to 130

Name of the work – Constrn. of C.C.Road from Prabhu Kedia House towards Gosala Via Nari Niketan Ward No- 03

H/A - Road Development Grant C/R No- 222/14-15

E.C.- 5,00,000.00 Vr.No – 3/6.04.2015 Rs 471067.00

M.B.No- 443 Page No- 110 to 115

Name of the Contractor- Sri Raju Bag

Name of the J.E. – Sri G.S.Tripathy

(i)-Excess payment made towards sand filling

On scrutiny of the above work case record with reference to connected MB it was noticed that provision was made in the approved estimate to provide sand filling with a thickness of 0.45 mtr. But thickness of the item has allowed 0.15mtr in MB in violation of approved estimate provision.

Thus there occurred excess payment as follows:-

Thickness shown as per measurement	Height as per provision	Excess
68m x 0.62m x 0.15m = 6.32 cum	68m x 0.62m x 0.10m = 4.21cum	2.10 cum

Excess paid = 2.10 x 261.42 = 549.00

(ii)-Excess payment made towards C.C.(1:4:8)

Similarly provision was made in the approved estimate to provide C.C.(1:4:8) with a thickness of 0.10 mtr. But thickness of the item has allowed 0.15mtr in MB in violation of approved estimate provision.

Thus there occurred excess payment as follows:-

Thickness shown as per measurement	Height as per provision	Excess
68m x 0.62m x 0.15m = 6.32 cum	68m x 0.62m x 0.10m = 4.21cum	2.10 cum

Excess paid = 2.10 x 3093.40 = 6496.00

Total excess payment = 549.00 + 6496.00 = 7045.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why excess height allowed than the estimated provision ?

2- Who is/are responsible for such deviation ?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Sri Ghana Shyam Tripathy Ex - JE - Rs 1762.00

2- Sri Manoj Kumar Patra,ME	- Rs 1761.00
3- Sri Suresh Chandra Pradhan,Accountant	- Rs 1761.00
4- Ram Chandra Pradhan, E.O.	- Rs 1761.00
Total	- Rs 7045.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ghana Shyam Tripathy,	Ex- JE	Now JE at Khanadapada NAC At- P.O.- Khanadapada Dist- Nayagarh	1762.00
2	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	1761.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1761.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	1761.00

15.20 - excess payment made on work OSP - 131 to 132

Name of the work – Constrn. of C.C.Road and Drain infront of Rangila Yadav House to Ekatali Road towards in Ward No -04

H/A - MV Tax C/R No - 373/14-15

E.C.- 7,00,000.00 Vr.No – 911/1.03.2016 Rs 695940.00

M.B.No- 440 Page No- 136 to 144

Name of the Contractor- Sri Hrudanada Rohidas

Name of the J.E. - Sri G.S.Tripathy

(i)- Excess payment made in RCC M20 work

On scrutiny of the above work case record with reference to connected MB it was noticed that provision was made in the approved estimate to execute RCC Drain Wall and RCC Drain Slab with a height of 0.45mtr and 0.10mtr respectively. But in violation of estimate provision excess height shown executed which occurred excess payment as follows:-

Particulars	Measurement shown in MB Page-143	Provision as per Estimate	Excess
Drain Wall	2x30.00mx0.15mx0.50m =4.50 cum	2x30.00mx0.15mx0.45m =4.05 cum	
	2x40.40mx0.15mx0.55m = 6.66 cum	2x40.40mx0.15mx0.45m = 5.45 cum	
Drain Slab	1x3.55mx1.45mx0.15m = 0.77 cum	1x3.55mx1.45mx0.10m = 0.51 cum	
	Total = 11.93 cum	Total = 10.01 cum	1.92 cum

Excess paid = 1.92x4843.32 = 9299.00

(ii)- Excess payment made towards Centering and Shuttering

Centering and Shuttering work for drain wall and slab was provided in the estimate to execute with the height of 0.45mtr and 0.1mtr respectively. But in violation of estimate

provision excess height shown executed which occurred excess payment as follows:-

Particulars	Height shown in MB Page-144	Provision as per Estimate	Excess
Drain Wall	4x30.00mx0.50m = 60.00 sqm	4x30.00mx0.45m = 54.00 sqm	

	4x40.40mx0.55m = 88.88 sqm	4x40.40mx0.45m = 72.72 sqm	
	2x12.60mx0.45m = 11.34 sqm	2x12.60mx0.45m = 11.34 sqm	
Drain Slab	1x3.55mx1.45m = 5.14 sqm	1x3.55mx0.1m = 0.35 sqm	
	Total = 165.36 sqm	Total = 138.41 sqm	26.95 sqm

Excess paid = 26.95x94.10 = 2536.00

Total excess payment = 9299.00+2536.00 = 11835.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why excess height allowed than the estimated provision ?

2- Who is/are responsible for such deviation ?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Sri Ghana Shyam Tripathy Ex - JE - Rs 2959.00

2- Sri Manoj Kumar Patra, ME - Rs 2959.00

3- Sri Suresh Chandra Pradhan, Accountant - Rs 2959.00

4- Ram Chandra Pradhan, E.O. - Rs 2958.00

Total - Rs 11835.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	2959.00
2	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist-Jharsuguda	2959.00
3	Sri Ghana Shyam Tripathy,	Ex- JE	Now JE at Khanadapada NAC At- P.O.- Khanadapada Dist- Nayagarh	2959.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	2958.00

15.21 - Excess payment made due to execution of RCC work beyond prescribed proportion OSP - 133 to 135

Name of the work – Constn. of Cow Shed at Gosala in Ward No -03

H/A - WODC C/R No - 289/14-15

E.C.- 10,00,000.00 Vr.No -1097/22.03.2016 Rs 334025.00 (1st R/A Bill)

M.B.No- 446 Page No- 152 to 163

Name of the Contractor- Sri Sudhir Kumar Didwani

Name of the J.E. - Sri G.S.Tripathy

On scrutiny of the above work case record with reference to connected MB it was noticed that 21.57 cum RCC (1:1 ½:3) work has been shown executed and paid @5948/-cum. As per analysis of rate 2006 vide item No.2 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 Department. 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 is original and new, allowing (1:1 ½:3) proportion is nothing but allowing extra financial benefit to the executant 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 Rein 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 rein forced concrete work and all rein forced concrete in the works shall be design mixed concrete and there is no such mixing is recommended in R.C.C. (1:1 ½:3).

Analysis of RCC(1: 1 ½:3) rate allowed in the estimate

a)Materials	Quantity	Rate	Amount
C.B H.G.Chips 12mm size	0.90 cum	1168.00	1051.20
Sand (Screen & washed)	0.45 cum	55.00	24.75
Cement	4.29 Qtl.	633.40	2717.29
b) Labour			
Mason second class	0.68 no	192.50	130.90
Man Mulia (1.80+1.40)	3.20 nos	152.50	488.00
Women Mulia	1.40 nos	152.50	213.50
Total			4625.64
c) Overhead charges @7.5%	4625.64	7.5%	346.92
d)Contractor's Profit @7.5%	4625.64	7.5%	346.92
e) Lead & Royalty			
Chips	0.90 cum	503.58	453.22
Sand	0.45 cum	229.84	103.43
Cement	4.29 Qtl.	16.90	72.50
Total			5948.63

Admissible rate for RCC M20 with 20mm and down grade chips including hoisting and laying etc.

Data for 15 cum

Material	Qty.	Rate	Amount
20mm size Chips	8.10 cum	1139/- Cum	9225.90
10mm size Chips	5.40 cum	1215/- Cum	6561.00
Sand	6.75 cum	55/- Cum	371.25
Cement	52.10 Qtl.	633.40/-Qtl.	33000.10
Labour			
Mason 2 nd class	1.50 No	192.50/- No	288.75
Mate	0.86 No	172.50/- No	148.35
Man Mulia	20.00 No	152.50/- No	3050.00
Concrete Mixture	6.00 hrs	177/- Hour	1062.00
Mechinery			
Generator	6.00 hrs	240/-Hour	1440.00
Total			55147.35
Overhead Charges	55147.35	7.5%	4136.05
Contractor's Profit	55147.35	7.5%	4136.05
Carriage & Royalty			
20mm size Chips	8.10 cum	503.58/-cum	4078.99
10mm size Chips	5.40 cum	503.58/-cum	2719.33
Sand	6.75 cum	229.84/-Cum	1551.42
Cement	52.10 Qtl.	16.90/-Qtl.	880.49
Total			72649.68

Rate for 1 cum = 72649.68/15 = 4843.31

Excess paid for 1 cum = 5948.00 - 4843.31 = 1104.69

Excess paid for 21.57 cum = 21.57x1104.69 = 23828.16 or say Rs 23828.00

It was asked to the local authority through objection statement to comply the following questions.

1- Why excess height allowed than the estimated provision ?

2- Who is/are responsible for such deviation ?

3- Why the excess paid amount will not be recovered from the person(s) who are responsible for ?

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

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Sri Ghana Shyam Tripathy Ex - JE - Rs 5957.00

2- Sri Manoj Kumar Patra, ME - Rs 5957.00

3- Sri Suresh Chandra Pradhan, Accountant - Rs 5957.00

4- Ram Chandra Pradhan, E.O. - Rs 5957.00

Total - Rs 23828.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ghana Shyam Tripathy,	Ex- JE	Now JE at Khanadapada NAC At- P.O.- Khanadapada Dist- Nayagarh	5957.00
2	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	5957.00
3	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	5957.00
4	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	5957.00

15.22 - Inadmissible payment allowed towards Laboratory Testing of materials OSP - 86 to 90

On scrutiny of the works case records it was noticed that Contractors 'Profit @7.5% Over Head Charges @7.5% has been included with the estimates of the works. The Over Head Charges is to be spent by the contractor on the works mentioned in Schedule of Rates 2013 & 2014. Laboratory Testing of materials is one of them. But cost of Laboratory Test has been allowed separately in the works bills which can not be admitted in audit. The details are as follows:-

Sl. No	Vr.No& Date	Name of the work	Name of the Contractor	Amount	Remarks	Name of the J.E.
1	120/12.05.15	Constn. of C.C. Main Road from Chituapada Hanuman Mandir towards Gouri Kata in Ward No-15	Rohit Khadia	2770.00	Inc. Grant	Sri G.S. Tripathy
2	143/22.05.15	Constn. of C.C. Road at Shyam Darbar Gali in Ward No-3	S.K. Didwania	2770.00	Inc. Grant	-do-
3	215/12.06.15	Constn. of C.C. Road from J Pandey house to B. Gardia house opposite to Lotus Public School in W. No-17	Hari Shankar Sethi	3480.00	Inc. Grant	-do-
4	216/12.06.15	Constn. of Drain at Ekatali Pry. School towards Dharsadhipa Ward No-5	Raju Bag	4680.00	M.V. Tax	-do-
5	232/25.06.15	Constn. of C.C. Road from Pappu house to Jogendra house Ward No-21	Rohit Khadia	3480.00	Inc. Grant	Smt D. Behera
6	362/30.07.15	Constn. of C.C. Road and Drain in front of Aurobinda School Ward No-16	Hari Shankar Sethi	3480.00	Inc. Grant	Sri G.S. Tripathy
7	366/30.07.15	Constn. of Retaining Wall at Jhadeswar Nalla in Ward No-15	Ugresan Bhaina	3480.00	MF	-do-
8	468/3.09.15	Constn. of C.C. Road from Buromal Kata towards Rabi Tiwar house at Purunabasti Ward No-21	Hrudananda Rohidas	4080.00	M.V. Tax	Smt D. Behera

9	513/21.09.15	Constn.of 2 Nos of Bathing Ghats at Chowkipada Bandhain Ward No- 04	Raju Bag	1420.00	DEV.Fund	SriG.S.Tripat hy
10	572/7.10.15	Constn.of C.C.Road and Drain at Sarangi Colony in Ward No-22	Rohit Khadia	3480.00	M.V.Tax	Smt D.Behera
11	573/7.10.15	Constn. of C.C. Road from Kishore house to Giridhar house Ward No-4	S.K.Didwania	3480.00	DEV.Fund	SriG.S.Tripat hy
12	574/7.10.15	Constn. of C.C. Road from Culvert (Nalla) towards Amlipali Ward No-9	Deepak Ku. Patel	3480.00	DEV.Fund	Smt.L.R.Naik
13	575/7.10.15	Constn.of2 Nosof Bathing Ghats at Banndharpada Bandha in Ward No-12	Ram Chandra Oram	4680.00	DEV.Fund	-do-
14	588/9.10.15	Constn. of C.C. Road from Sri Guru Sakha Sangha towards Rita Barik house in Ward No-20	Gulam Waris	2770.00	DEV.Fund	Smt D.Behera
15	593/13.10.15	Constn.of Drain at Backside of Milan Market Complex at OMP Ward No.-09	S.K.Didwania	3480.00	M.V.Tax	Smt.L.R.Naik
16	604/13.10.15	Constn.of C.C. Drain near Siria Bagicha in Ward No-02	Hrudananda Rohidas	3480.00	DEV.Fund	-do-
17	608/15.10.15	Constn.of C.C.Road and Drain from house of Kasinath Jena towards house of Tariani in W.No-07	Dillip Kumar Behera	3480.00	R&B Grant	-do-
18	612/15.10.15	Constn.of C.C.Road from Over Bridge towards Telipada in Ward No-11	Ram Chandra Oram	3480.00	DEV.Fund	-do-
19	629/19.10.15	Constn.of4 Nosof Bathing Ghats repairing of retaining Wall at Jhadeswar bandha in Ward No-15	Raju Bag	3480.00	DEV.Fund	SriG.S.Tripat hy
20	738/17.11.15	Constn.of C.C.Road from Seva sadan Chowk towards Jharianair Ward No.-8	Naresh Ku.Patel	3480.00	DEV.Fund	Smt.L.R.Naik
21	763/21.11.15	Constn.of C.C. Drain near Durga Mandap towards Talab at Chowkipada in Ward No-04	Gulam Waris	3480.00	DEV.Fund	SriG.S.Tripat hy
22	764/21.11.15	Constn.of C.C.Road from Kuchha Gujar Samaj to OPC at Cox Colony	Hrudananda Rohidas	3480.00	M.V.Tax	Smt.L.R.Naik
23	768/30.11.15	Constn.of C.C.Road Opposite of Indian Oil Petrol Pump near Shiva Mandir in Ward No-09	Basant Ku. Pandey	3480.00	R.D.Grant	-do-
24	907/8.01.16	Constn.of Slab for different area of Jharsuguda Municipality	Raju Bag	2770.00	M.F.	SriG.S.Tripat hy
25	911/13.01.16	Constn.of C.C.Road and Drain infront of Rangila Yadav house to Ekatali Road in Ward No-04	Hrudananda Rohidas	3480.00	M.V.Tax	-do-
26	920/22.10.16	Constn.of C.C. Drain and Road at Balaji Nagar near Durga Mandap	Gulam Waris	2770.00	DEV.Fund	-do-
27	942/6.02.16	Constn.of C.C.Road fromJogendra house to Mahesh Tiwari house Ward No-21	Rajesh Prasad Shah	3480.00	M.V.Tax	Smt D.Behera
28	962/15.02.16	Lying of Pipe line at Ward No-7	G.Tripathy,JE	2940.00	MF	SriG.S.Tripat hy
29	964/15.02.16	Constn.of C.C.Road from A.Agrawal House to Main Road Ward No-01	Raju Bag	3480.00	M.V.Tax	-do-
30	1041/4.03.16	Constn.of C.C.Road from Main Road to Nigamananda Ashram at Kapumal in Ward No-09	Naresh Ku.Patel	3480.00	DEV.Fund	Smt.L.R.Naik
31	1068/8.03.16	Constn.of C.C.Road and Culvert at Orampada Ward No-17	Raju Bag	2770.00	RMG	SriG.S.Tripat hy
32	1092/22.3.16	Renovation of Jhadeswar Mandir Tank(Constn.of Bathing Step with retaining Wall in Ward No-15	Hrudananda Rohidas	2060.00	WODC	-do-
		Total		106080.00		
1	1/6.04.15	Constn.of balance portion of C.C.Road infront of Rice Mill at Siria Bagicha in Ward No-02	Dillip Ku Behera	3480.00	RD Grant	Smt.L.R.Naik
2	3/6.04.15	Constn.of C.C.Road from Prabhu Kedia House to Gosala via Nari Niketan in Ward No-03	Raju Bag	3480.00	RD Grant	SriG.S.Tripat hy
3	5/6.04.15	Constn.of C.C.Road from Main Road to Kamala Furniture in Ward No-03	Raju Bag	3480.00	RD Grant	-do-
4	7/6.04.15	Constn.of C.C.Road at Hanuman Mandir near SalesTax Office to Meher House in Ward No- 14	Naresh Ku.Patel	3480.00	RD Grant	Smt D.Behera
5	9/6.04.15	Constn.of C.C.Road of balance portion of Mungapada Ward No-20 & 22	Raju Bag	2770.00	RD Grant	-do-
6	11/5.05.15	Constn. of balance portion of C.C.Road in Ghose Colony Ward No-14	Hari Shankr Sethi	3480.00	RD Grant	-do-
7	13/5.05.15	Constn. of balance portion of C.C.Road from Court Office towards Vigilance Office in Ward No-11	Ram Ch. Oram	3480.00	RD Grant	Smt.L.R.Naik
8	15/5.05.15	Constn. of balance portion of C.C.Road at Blue Bell School Ward No-10	Dillip Ku Behera	3480.00	R&B	-do-
9	17/6.05.15	Constn.of C.C.Road at Goudpada Hota Colonyin Ward No-1	Siddharth Singh	2770.00	A. Creation	SriG.S.Tripat hy
10	21/2.07.15	Constn.of C.C.Road at BTM Colonyin Ward No-07	Dillip Ku Behera	3480.00	R&B	Smt.L.R.Naik
11	23/29.08.1	Constn.of C.C.Road from Mangal Bazar Road towards Buromal in Ward	Hari Shankr Sethi	2770.00	R&B	Smt

	5	No-21				D.Behera
12	25/4.09.15	Constn.of C.C.Road to Chaini Colony in Ward No-21	S.K.Didwania	2770.00	A. Creation	-do-
13	29/14.10.15	Constn.of C.C.Road from By Pass towards Santosh Meher house at Jamidarpada in Ward No-12	Ram Ch. Oram	3480.00	Devo.Fund	Smt.L.R.Naik
14	32/14.10.15	Constn.of C.C.Road & Drain from house of Kashinath Jena towards house of Tiwari at BTM W.N.-7	Dillip Ku Behera	3480.00	R&B	-do-
15	35/21.11.15	Constn.of C.C.Road & Drain from Main Road towards Dr.Deshlok Sharma in Ward No-01	Dashrath Munda	3480.00	R&B	SriG.S.Tripa thy
16	38/24.11.15	Constn.of C.C.Road from Rabindra Panda House to P.K.Mishra Ward No-1	Gulam Waris	3480.00	R&B	-do-
17	41/3.12.15	Constn.of WBM Road at Balijori Orampada towards PWD Road Ward No-13	Raju Bag	2105.00	Devo.Fund	Smt.L.R.Naik
18	44/8.01.16	Constn.of C.C.Road from Nariniketan to Gosala Main Road Ward No-03	Raju Bag	2770.00	RD Grant	SriG.S.Tripa thy
19	47/8.01.16	Construction of Culvert & Drain repair in Ward No-19	Gulam Waris	3370.00	Devo.Fund	Smt D.Behera
20	50/18.01.16	Construction of C.C.Road & Drain at New Colony House of Gopinath Barik to Srikanta houseW.N.-7	Ramesh Singh	3480.00	Devo.Fund	Smt.L.R.Naik
21	53/18.01.16	Construction of C.C.Road near Lodha Darmasala in Ward No- 3	S.K.Didwania	2770.00	RD Grant	SriG.S.Tripa thy
22	56/2.02.16	Constn. of C.C.Road & Drain from MB Road towards BJD Office in Ward No-18	S.K.Didwania	3480.00	Devo.Fund	-do-
23	59/2.02.16	Constn. of C.C.Road from N.H.Main Road (Indian Diesel) to house of Rajendra Bala at Bijunagar in Ward No-9	Ram Ch. Oram	3480.00	RD Grant	Smt.L.R.Naik
24	62/15.02.16	Constn.of C.C.Road & Drain at Municipality Colony in Ward No-18	Hari Shankr Sethi	3480.00	RD Grant	SriG.S.Tripa thy
25	65/15.02.16	Constn. of C.C. Drain from Irfan house to Talibhata School in Ward No-05	Sonu Kumar	3480.00	RD Grant	-do-
26	68/15.02.16	Constn.of C.C.Road from Rasid house towards Sushila Tanty House in Ward No-5	Sonu Kumar	3480.00	RD Grant	-do-
27	71/27.02.16	Constn.of balance portion of C.C.Road near Daily Market Ward No-19	Hari Shankr Sethi	2770.00	RD Grant	Smt D.Behera
28	74/8.03.16	Constn.of balance portion of C.C.Road near RajKu.Patnaik House in Ward No-14	Ramesh Singh	2770.00	Devo.Fund	-do-
29	77/18.03.16	Constn.of C.C.Road from Banjari Road to Chituapada in Ward No-15	Rohit Khadia	3480.00	A. Creation	SriG.S.Tripa thy
30	80/21.03.16	Constn.of C.C.Road at Talipada Bhuliatikra Ward No-11	Ram Ch. Oram	2770.00	Devo.Fund	Smt.L.R.Naik
		Total		96525.00		
1	1/22.04.15	Constn.of C.C.Road from Harijanpada Nama jagyan Mandap to Tube Well at Ekatali in Ward No-06	Ram Ch. Oram	3480.00	BRGF	SriG.S.Tripa thy
2	2/22.04.15	Constn.of C.C.Road from Bhuliatikra School towards Meherpada in Ward No-11	Ram Ch. Oram	3480.00	-do-	Smt.L.R.Naik
3	7/4.06.15	Constn.of C.C.Road and Drain infront of Chhabilla Mandir to old Union Bank in Ward No-20	Hari Shankr Sethi	3480.00	-do-	Smt D.Behera
4	8/4.06.15	Constn.of C.C.Road & Culvert at Back side Gali to Ghose Colony in Ward No-14	Hari Shankr Sethi	2770.00	-do-	-do-
5	17/31.07.15	Constn.of C.C.Road from House of Purna Ch.Sahu to Ghasiapada at Babupada in Ward No -15	Raju Bag	3480.00	-do-	SriG.S.Tripa thy
6	18/31.07.15	Constn.of C.C.Road from House of Rabi Tiwari towards Ghasiapada in Ward No-21	Raju Bag	4680.00	-do-	Smt D.Behera
7	19/15.09.15	Constn.of C.C.Road from House of Ramji Munda towards Saroj Munda in Ward No-2	Hrudananda Rohidas	3480.00	-do-	Smt.L.R.Naik
8	20/15.09.15	Constn.of C.C.Road from Bisi Keshan Kalet House to Buromal Pond in Ward No-17	Raju Bag	3480.00	-do-	SriG.S.Tripa thy
9	21/15.09.15	Constn.of C.C.Road from Sahid Beg House to Golapi School at Purunabasti Ward No-16	Raju Bag	3480.00	-do-	-do-
10	22/15.09.15	Repair of Road and Drain at Nuapada in Ward No-20	Raju Bag	3480.00	-do-	Smt D.Behera
11	23/15.09.15	Constn.of C.C.Road from Krushna Gopal Panda House to Loknath Panda house at SarbahaW.N-01	Raju Bag	3480.00	-do-	SriG.S.Tripa thy
12	29/25.10.15	Constn.of C.C.Road from Samalai Mandir towards Sundarmani Urmal House Ward No-12	Ram Ch. Oram	3480.00	-do-	Smt.L.R.Naik
13	30/25.10.15	Constn.of C.C.Road at Chhtriakata Main Road in Ward No-13	Ram Ch. Oram	3480.00	-do-	-do-

	5					
14	31/25.10.15	Constn.of balance portion of Boundary Wall at Sanjay Gandhi High School,Malimunda	Ram Ch. Oram	2525.00	-do-	-do-
15	32/25.10.15	Constn.of C.C.Road and Drain at Housing Board Colony Ward No-07	Raju Bag	3480.00	-do-	-do-
16	33/25.10.15	Constn.of C.C.Road from Amlipada Samalai Mandir towards Bridge at Amalipali in Ward No-9	Raju Bag	3480.00	-do-	-do-
17	34/25.10.15	Constn.of Boundary Wall at Jharianair Pry. School in Ward No-08	Naresh Ku.Patel	2525.00	-do-	-do-
18	35/25.10.15	Constn.of C.C.Road from Poddar Cycle Store upto Postmortum House in Ward No.-20	Raju Bag	2770.00	-do-	Smt D.Behera
19	36/25.10.15	Repair of Drain infront of Dargha in Ward No- 09	Raju Bag	3480.00	-do-	-do-
20	37/25.10.15	Constn.of C.C.Road and Drain near T.Pradhan House near J.Temple in Ward No.-01	Raju Bag	3480.00	-do-	SriG.S.Tripa thy
21	38/25.10.15	Constn.of C.C. Drain from Malipada Chowk to Munnu Cycle Store in Ward No-04	Raju Bag	3480.00	-do-	-do-
22	39/25.10.15	Constn.of C.C.Road from Itabhata Shiva Mandir to Kabarsthan pada in Ward No-5	Raju Bag	3480.00	-do-	-do-
23	45/2.12.15	Constn.of C.C.Road from Beheramal Petrol Pump infront of Mamata Marbles towards Naik Babu House in Ward No-9	Hrudananda Rohidas	3480.00	-do-	Smt.L.R.Naik
24						
25	62/1.03.16	Constn.of Drain from Dharshadhipa Tube Well to Culvert at Ekatali in Ward No-5	Dillip Ku Behera	3480.00	-do-	SriG.S.Tripa thy
26	63/1.03.16	Constn.of C.C.Road from Madan Kalo House to Bikal House at Jharianair in Ward No-8	Loknath Rohidas	3480.00	-do-	Smt.L.R.Naik
27	64/1.03.16	Constn.of C.C.Road at Majhapatra in Ward No-11	Ram Ch. Oram	3480.00	-do-	-do-
28	65/1.03.16	Constn. of balance portion of C.C.Road at Panchpada Haijanpada towards Baithak	Deepak Kumar Patel	3480.00	-do-	-do-
29	66/1.03.16	Constn.of C.C. Drain from Bajrangbali Mandir towards By Pass in Ward No-6	Hrudananda Rohidas	3480.00	-do-	SriG.S.Tripa thy
30	67/1.03.16	Constn.of Boundary Wall at Suldia Pry. School in Ward No-07	Hrudananda Rohidas	2525.00	-do-	Smt.L.R.Naik
		Total		97835.00		
1	1/5.05.15	Constn.of balance portion of C.C.Road from Main Road towards Sukhua Godam Ward No-16	Hari Shankr Sethi	3480.00	13th FC	SriG.S.Tripa thy
2	3/27.08.15	Constn.of C.C.Road at Mangal Bazar towards Buromal Dharmasala in Ward No-22	Raju Bag	3480.00	-do-	Smt D.Behera
3	11/14.10.15	Constn.of C.C.Road at Odaka Gali in Ward No-22	Rohit Khadia	3480.00	-do-	-do-
4	14/14.10.15	Constn.of C.C.Road from MI Office to Main Road in Ward No -16	Raju Bag	2770.00	-do-	SriG.S.Tripa thy
5	17/7.11.15	Constn.of C.C.Road near Tarun Bose house to Sambhu Kedia house at Bangalipada Ward No-3	Raju Bag	2770.00	-do-	-do-
6	20/21.11.15	Constn.of C.C.Road from Nausad house to Bread Factory Ward No-20	Raju Bag	2770.00	-do-	Smt D.Behera
7	26/16.12.15	Constn.of C.C.Road at L.N.College in Ward No-14	Hrudananda Rohidas	3480.00	-do-	-do-
8	29/8.01.16	Constn.of C.C.Road from Kansaripada towards Lal Saheb Chowk in Ward No -15 & 17	Hrudananda Rohidas	3480.00	-do-	SriG.S.Tripa thy
9	32/8.01.16	Constn.of C.C.Road from Babupada Chowk towards Mahadev Nagar in Ward No-17	Raju Bag	3480.00	-do-	-do-
10	35/13.01.16	Constn.of C.C.Road and Drain at Goudpada in Ward No-1	Dasharath Munda	3480.00	-do-	-do-
11	38/20.01.16	Constn.of C.C.Road fromhouse of Manglu Pradhan towards Gudgaon Road at Jharmunda	Rabin Pandey	3480.00	-do-	Smt.L.R.Naik
12	41/23.02.16	Constn.of C.C.Road from Dillip Yadav house towards Sanichar Yadav house Ward No-4	Gulam Waris	2770.00	-do-	SriG.S.Tripa thy
		Total		38920.00		
		G.Total		339360.00		

It was asked to the local authority through objection statement to comply the following questions.

1- Why the cost of Laboratory Test allowed separately in the bills ?
2- Why the amount allowed will not be treated as excess payment ?
3- Who are responsible for such excess payment ?
4 - Why excess paid amount will not be recovered from the persons concerned who are responsible for such excess payment

in response to audit objection statement the local authority replied, - the above amount will be realized from the S.D. of the concerned case records.

As replied, effective steps need be taken to recover the amount from the contractor and compliance reported to audit.

The following persons are found responsible for such excess payment.

1- Sri Ghana Shyam Tripathy Ex - JE - Rs 37363.00
2- Smt.Dipika Behera,Ex-JE - Rs 18835.00
3- Smt.Leenarani Naik,JE - Rs 28643.00
4- Sri Manoj Kumar Patra,ME - Rs 84842.00
5- Sri Suresh Chandra Pradhan,Accountant - Rs 84841.00
6- Ram Chandra Pradhan, E.O. - Rs 84842.00

Total - Rs 339360.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ghana Shyam Tripathy,	Ex- JE	Now JE at Khanadapada NAC At- P.O.- Khanadapada Dist- Nayagarh	37363.00
2	Smt.Dipika Behera	Ex-JE	Now JE at Balasore Municipality at-P.O.-Balasore Dist-Balasore	18835.00
3	Smt.Leenarani Naik	J.E.	At-Jharsuguda Municipality P.O.-Dist-Jharsuguda	28643.00
4	Sri Suresh Chandra Pradhan	Accountant	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	84839.00
5	Sri Manoj Kumar Patra	ME	At- Jharsuguda Municipality P.O.-Dist- Jharsuguda	84841.00
6	Sri Ram Chandra Pradhan	EO	At- Jharsuguda Municipality P.O.- Dist-Jharsuguda	84839.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
There is no specific unit /department in this Municipality for audit.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Target & Achievement

The target and achievement of different schemes implemented by the ULB during the year 2015-16 is furnished below as per the information supplied by the local authority in response to audit objection.

Financial achievement

Name of the Scheme	OB	Funds receive during the year	Total fund available	Expenditure	Unspent balance at the end of the year	Percentage of expenditure to that of available fund
1	2	3	4	5	6	7
Road Development	96800.00	5249000.00	5345800.00	5118451	227349.00	95.74%
13 th FC	41363437	1732000.00	43095437.00	9980256.00	33115181.00	23.15%
M.V.Tax	2966443.00	6536000.00	9502443.00	3926701.00	5575742.00	41.32%
Devolution Fund	15363624.00	26895000.00	42258624.00	11872431.00	30386193.00	28.09%
C.C.Road	6830568.00	2835000.00	9665568.00	1976776.00	7688792.00	20.45%
MLA LAD	2429481.00	0.00	2429481.00	864627.00	1564854.00	35.58%
SPI.Prob.Fund	1380905.00	100000.00	1480905.00	603861.00	877044.00	40.77%
AWC Fund	6437256.00	0.00	6437256.00	3249690.00	3187566.00	50.48%
BRGF	17492621.00	0.00	17492621.00	15110585.00	2382036.00	86.38%
Periphery	6755336.00	0.00	6755336.00	1141066.00	5614270.00	16.89%
Incentive Grant	205514.00	2276000.00	2481514.00	3639108.00	-1157594.00	100%
Roads & Bridges	2015566.00	5299000.00	7314566.00	3777008.00	3537558.00	51.63%
NRB	293693.00	700000.00	993693.00	840938.00	152755.00	84.62%
WODC	6775720.00	13870000.00	20645720.00	5951274.00	14694446.00	28.82%
Total	110406964.00	65492000.00	175898964.00	68052772.00	107846192.00	

Physical achievement

No of Spill over Project from Previous year	No of Projects planned for the current year as per annual action plan	Total	No of Projects completed during the year	No of Spill over Projects to the next year	Percentage of achievement
8	9	10	11	12	13
6	10	16	16	-	100%
13	4	17	17	-	100%
1	7	8	7	1	87.50%
7	12	19	19	-	100%
-	4	4	4	-	100%
2	3	5	4	1	80%
1	-	1	-	1	0%
15	2	17	16	1	94.11%
11	20	31	31	-	100%
-	1	1	-	1	0%
-	18	18	18	-	100%
5	3	8	8	-	100%
-	1	1	1	-	100%
3	7	10	3	7	30%

Besides the above two schemes namely MPLAD and SJSRY are to studied in details. as per guideline.

1 - MPLAD

Neither any fund received nor any expenditure incurred under this scheme during the financial year 2015 -16.

2 - SJSRY

Neither any fund received nor any expenditure incurred under this scheme during the financial year 2015 -16. The receipts and expenditure booked in SJSRY Cash Book are related to the receipts and expenditure of NULM scheme.

PARA: 18 MISCELLANEOUS

18.1 - Audit Paragraphs Pending for Settlement							
The paragraphs pending for settlement of this Municipality from 2009 10 to 2014-16 are furnished below:-							
Sl. No	Audit report No.with year of accounts	Paragraph pending for settlement relating to Misappropriation of cash & loss of stock & stores		Paragraph pending for settlement other than Misappropriation of cash & defalcation		Total	
		No of Paragraph	Amount	No of Paragraph	Amount	No of Paragraph	Amount
1	2	3	4	5	6	7	8
1.	27/2010-11 Sambalpur for the year 2009-10	0	0.00	7	5923359.00	7	5923359.00
2	58/2011-12 Sambalpur for the year 2010-11	0	0.00	24	2331570.00	24	2331570.00
3	5902/AR/2012-13 Sambalpur for the year 2011-12	1	800.00	22	12441650.00	23	12442450.00
4	10882/AR/2013-14 BRH for the year 2012-13	0	0.00	11	132552761.00	11	132552761.00
5	46975/Ar/2014-15 JSG for the year 2013-14	2	9595.00	47	56629573.00	49	56639168.00
6	101825/Ar/2015-16 JSG for the year 2014-15	0	0.00	11	24624784.00	11	24624784.00
18.2 - Complaints / Grievance Redressal System							
No grievance register has been maintained and produced to audit for verification.							
The local authority is suggested to maintain the same hence forth and produce to next audit.							
How ever the position of complaints / grievances received and disposed off during the year 2015 - 16 is furnished below as per the information supplied by the E.O.							
Particulars based on complaint/grievance register				No of Complaints			
Complaints pending for disposal at the beginning of the year				-			
Complaints received during the year				13			
Total				13			
Complaints disposed off during the year				13			
Complaints pending for disposal at the end of the year				-			

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

19.1 - Remittance of Govt.Dues.								
The position of IT, VAT, Royalty VAT Labour Cess, IT,PT etc. for the year 2015-16 is furnished below :-								
Particulars	Royalty	VAT	Labour Cess	IT	Service Tax	PT	Other	Total

Dues outstanding for deposit at the beginning of the year (as on 1.04.2015)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amount collected during the year 2015-16	1452804.00	2747638.00	688594.00	715203.00	0.00	0.00	0.00	5604239.00
Total	1452804.00	2747638.00	688594.00	715203.00	0.00	0.00	0.00	5604239.00
Amount remitted during the year 2015-16	1452804.00	2747638.00	688594.00	715203.00	0.00	0.00	0.00	5604239.00
Balance to be remitted at the end of the year (as on 31.03.2016)	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 31.03.2016.

19.2 - Non deposit of VAT collected including the cost of Tender Paper OSP - 73

On checking of the BD/Cheque register, Cash book and Pass book it was noticed that during the year under audit a sum of Rs 2943502.00 has been collected towards cost Tender Papers which includes 5% VAT. So the VAT amount of Rs 140167.00 (2943502 x 5/105) has not been deposited in Govt. ex-chequer by 31.03.2016.
On issue of objection statement the local authority deposited Rs 140167.00 in Govt. ex-chequer vide challan no 133 dt.30.03.2017 which was verified in audit and found correct. Hence the para was dropped .

19.3 - 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.

19.4 - Deposits.

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 2015 -16 is furnished below:-		
1.	Outstanding deposit as on 1.04.2015	2943980.00

2.	Deposit made during the year 2015-16	3242839.00
3.	Total	6186819.00
4.	Deposit refunded during the year 2015-16	1748205.00
5.	Outstanding deposit as on 31.03.2016	4438614.00

The local authority is suggested to ensure maintenance of aforesaid ledger hence forth

19.5 - CPF and EPF of Position of Staff

No CPF ledger/CPF cash book has been maintained by this Municipality since inception as required under Rule 436 of O.M.Rules 1953. The CPF and EPF position of staff for the year 2015 -16 is furnished below as per information received from local authority through objection statement followed by verification with acquittance rolls and respective pass books of the staff .

Particulars	Position of CPF Account	Position of EPF Account
Opening balance as on 1.04.2015	NII	NII
Amount deducted during the year	1933370.00	978924.00
Total	1933370.00	978924.00
Amount deposited during the year	1933370.00	978924.00
Balance to be deposited as on 31.03.2016	NII	NII

The employee wise CPF position for the year 2015 - 16 is furnished below:-

Sl. No.	Name and Designation of the Employee	A/C No	Amount outstanding as on 01.04.2015	Amount deposited during the year 2015-16	Interest accrued during the year 2015-16	Total	Amount withdrawn during the year 2015-16	Amount outstanding as on 31.03.2016	Remarks
1	Sri Manoj Kumar Patra,ME	280510800-5278	141427.00	60000.00	6487.00	207914.00	0.00	207914.00	
2	Sri Sisir Kumar Patel, Sr Asst.	280510100-3525	41873.00	47000.00	1830.00	90703.00	35000.00	55703.00	
3	Sri Suresh Kumar Pradhan,Acct.	280510800-2851	1165.50	204327.00	54.00	205546.50	204227.00	1319.50	
4	Sri Bishnu Kumar Padhee,Jr.Asst.	280510100-4181	18338.00	12000.00	896.00	31234.00	15000.00	16234.00	
5	Mrs. Mamta Pandey, Jr.Asst.	280510800-2853	1662.00	110800.00	61.00	112523.00	111000.00	1523.00	
6	Mrs Kabita Sahu, Jr.Asst.	280510800-3748	37930.00	12000.00	1687.00	51617.00	0.00	51617.00	
7	Dr. Aswini Kumar Naik,Homo Doctor	280510800-2936	210901.00	34000.00	8936.00	253837.00	0.00	253837.00	
8	Dr. Sudipta Kumar Nayak, Homo Doctor	280510100-4100	32220.64	32800.00	1685.00	66705.64	0.00	66705.64	
9	Sri Pradipta Kumar Sahoo, Jr.Asst.	280510800-5283	16045.00	28000.00	814.00	44859.00	20000.00	24859.00	
10	Sri Aditya Kumar Patra,T.C.	280510800-2905	1769.00	156946.00	69.00	158784.00	156946.00	1838.00	
11	Sri Suresh Ch. Mohanty, T.C.	280510800-2852	1468.00	96714.00	59.00	98241.00	97000.00	1241.00	
12	Sri Kailash Chandra Pradhan, Jr.Asst.	280510800-2874	34367.00	12000.00	1543.00	47910.00	0.00	47910.00	
13	Sri Ramsaran Bahadur,Night Guard	280510800-2886	81323.00	12000.00	3440.00	96763.00	0.00	96763.00	
14	Sri Kedar Kumar Patel,Peon	280510800-2894	80793.00	12000.00	3419.00	96212.00	0.00	96212.00	
15	Sri Lal Bahadur Singhdeo, Peon	280510800-2897	103469.85	12000.00	4335.00	119804.85	0.00	119804.85	

16	Sri Janmajaya Kaudi, Peon	280510800-2876	61448.00	40000.00	2648.00	104096.00	20000.00	84096.00	
17	Sri Mukteswar Mishra, Peon	280510800-2906	125843.00	12000.00	5233.00	143076.00	0.00	143076.00	
18	Sri Mishra Bhainsa, Peon	280510800-2872	53368.10	48750.00	2638.00	104756.10	45000.00	59756.10	
19	Sri Anandita Naik, Peon	280510800-3962	27638.00	12000.00	1271.00	40909.00	0.00	40909.00	
20	Smt. Binodini Banchor, Peon	280510800-2878	28775.00	37500.00	1767.00	68042.00	0.00	68042.00	
21	Sri Upendra Naik, T.C.	280510800-2861	102481.00	20600.00	4335.00	127416.00	0.00	127416.00	
22	Sri Kishore Kumar Naik, T.C.	280510800-2864	85459.00	12000.00	3607.00	101066.00	0.00	101066.00	
23	Sri Brushaba Dehury, T.C.	280510800-2865	86585.00	12000.00	3653.00	102238.00	0.00	102238.00	
24	Sri Biranchi Patel, T.C.	280510800-2857	70383.00	27500.00	2938.00	100821.00	40000.00	60821.00	
25	Sri Nala Rohidas, T.C.	280510800-2867	83438.00	12000.00	3525.00	98963.00	0.00	98963.00	
26	Sri Abdhut Pradhan, T.C.	280510800-2862	45793.00	22500.00	2097.00	70390.00	0.00	70390.00	
27	Sri Jagannath Patel, T.C.	280510800-2870	92618.00	59750.00	3294.00	155662.00	50000.00	105662.00	
28	Sri Janakram Sahu, T.C.	280510800-2858	69751.00	27500.00	3157.00	100408.00	40000.00	60408.00	
29	Sri Ranjit Ku Das, T.C.	280510800-2881	74829.00	11000.00	3156.00	88985.00	0.00	88985.00	
30	Sri Trilochan Tanty, T.C.	280510800-2896	64678.00	14200.00	2798.00	81676.00	0.00	81676.00	
31	Sri Om Prakash Tripathy, Peon	280510800-2892	1072.65	91203.00	43.00	92318.65	91300.00	1018.65	
32	Sri Ananta Pandey, Peon	280510800-2879	61002.00	25500.00	1846.00	88348.00	30000.00	58348.00	
33	Sri Rupanand Gardia, Peon	280510800-2902	36492.00	25310.00	927.00	62729.00	28000.00	34729.00	
34	Sri Nurpa Kishore Mohanty, T.C.	280510800-2863	98916.00	12000.00	4151.00	115067.00	0.00	115067.00	
35	Sri Basant Ku Mohanty, W.S.	280510800-2856	87905.00	12000.00	3706.00	103611.00	0.00	103611.00	
36	Sri Prakash Tiwari, Amin	280510800-2880	32790.00	12000.00	1480.00	46270.00	0.00	46270.00	
37	Sri Mogal Bhainsa, Peon	280510800-2889	58932.15	39300.00	2950.00	101182.15	20000.00	81182.15	
38	Sri Govinda Ch. Magar, Peon	280510800-2873	99474.00	34500.00	2921.00	136895.00	50000.00	86895.00	
39	Sri Jaychandra Rout, Driver	280510800-2937	21004.50	1380.00	866.00	23250.50	0.00	23250.50	
40	Md. Manna, Driver	280510800-2938	7145.00	1380.00	306.00	8831.00	0.00	8831.00	
41	Sri Maihar Pr. Sharma, Driver	280510800-2942	30244.00	1320.00	1239.00	32803.00	0.00	32803.00	
42	Smt. Fultuli Bhainsa, Peon	280510800-2898	34520.00	5750.00	1234.00	41504.00	10000.00	31504.00	
43	Sri Somnath Patel, Sr. Asst.	280510800-2849	89632.00	72250.00	3019.00	164901.00	100000.00	64901.00	
44	Sri Nepal Ch. Bhoi, Peon	280510800-2868	83655.00	12000.00	3534.00	99189.00	0.00	99189.00	
45	Sri Hiradhar Pradhan, Peon	280510800-2875	24742.00	6000.00	1077.00	31819.00	0.00	31819.00	
46	Sri Kashi Pr. Yadav, Peon	280510800-2877	19587.00	10800.00	970.00	31357.00	0.00	31357.00	

47	Sru Shyamlal Bajaj, Peon	280510800-2895	24637.00	6000.00	1072.00	31709.00	0.00	31709.00	
48	Sri Md. Nasir, Peon	280510800-2882	42939.00	6000.00	1812.00	50751.00	0.00	50751.00	
49	Sri Md. Iqbal, Peon	280510800-2890	46687.00	6000.00	1964.00	54651.00	0.00	54651.00	
50	Sri Ishwar Lal Gupta, Peon	280510800-2888	44448.00	6000.00	1873.00	52321.00	0.00	52321.00	
51	Sri Narayan Banik, Peon	280510800-2922	25139.00	6000.00	1093.00	32232.00	0.00	32232.00	
52	Jai Kishan Singh, SI incharge	280510800-2855	1945.00	453000.00	79.00	455024.00	454000.00	1024.00	
53	Kuntala Kalet, Sweepress	280510800-2929	78131.00	57550.00	2062.00	137743.00	75000.00	62743.00	
54	Keta Sandha, Sweepress	280510800-2916	28051.00	64050.00	1414.00	93515.00	65000.00	28515.00	
55	Surya Bag, Sweepress	280510800-2910	69044.00	54200.00	2421.00	125665.00	75000.00	50665.00	
56	Ichha Bag, Sweepress	280510800-3743	18302.00	25225.00	842.00	44369.00	11000.00	33369.00	
57	Gurubari Behera, Sweepress	280510800-2926	42693.00	44200.00	2073.00	88966.00	35000.00	53966.00	
58	Prema (A) Kalet, Sweepress	280510800-2932	59254.00	48800.00	2117.00	110171.00	32000.00	78171.00	
59	Bachhiyan Ghasiani, Sweepress	280510800-2930	83728.00	27000.00	3090.00	113818.00	50000.00	63818.00	
60	Sandhya Mahananda, Sweepress	280510800-2911	102121.00	34550.00	2990.00	139661.00	45000.00	94661.00	
61	Kiran Nag Sweepress	280510800-2919	67088.00	53155.00	2253.00	122496.00	40000.00	82496.00	
62	Budhubari Kalet, Sweepress	280510800-2945	65509.00	40200.00	2302.00	108011.00	40000.00	68011.00	
63	Brundabati Barbiha, Sweepress	280510800-2931	34365.00	28800.00	1806.00	64971.00	0.00	64971.00	
64	Kapaswari Ghasiani, Sweepress	280510800-2918	30090.00	34500.00	1521.00	66111.00	25000.00	41111.00	
65	Manglu Bag, Sweeper	280510800-2928	25021.00	23950.00	913.95	49884.95	13000.00	36884.95	
66	Niran Suna, Sweeper	280510800-2920	42903.00	46250.00	1328.00	90481.00	45000.00	45481.00	
67	Sukru Panchabiha, Sweeper	280510800-2925	52276.00	38800.00	1407.00	92483.00	40000.00	52483.00	
68	Chaturbhuja Suna, Sweeper	280510800-2933	26453.00	0.00	1069.00	27522.00	0.00	27522.00	
69	China Luha, Sweepress	280510800-2912	43547.00	25400.00	2085.00	71032.00	0.00	71032.00	
70	Arjun Mishtri, Sweeper	280510800-2914	45055.00	22800.00	1905.00	69760.00	30000.00	39760.00	
71	Kailash Majhi, Peon	280510800-2885	56545.00	27200.00	2702.00	86447.00	0.00	86447.00	
72	Brahama Kuldeep, Peon	280510800-3032	7946.00	0.00	488.00	8434.00	0.00	8434.00	
		Total-	3828869.39	2754210.00	156382.95	6739462.34	2238473.00	4500989.34	

PARA: 20 **RESULT OF AUDIT**

20.1 - Result of Audit

After conduction of general audit on the accounts of Jharsuguda Municipality for the year 2015-16 a sum of Rs 30,11,283.00 is held under objection which includes Rs 954657.00 is suggested for recovery. Out of Rs 954657.00, Rs 952016.00 has been surcharged in the report. The local authority is suggested to take follow up action for compliance of the unsettled audit paragraphs.

20.2 - Audit Remarks

- 1 - The local authority is not maintaining the prescribed records and registers as per O.M.Rules 1953.
- 2 - The local authority has no converted all savings bank accounts into flexi account.
- 3 - The local authority has maintained several nos of accounts for one scheme. He is suggested to maintain one account for one scheme.
- 4 - Physical verification of stock and store has not been conducted by the local authority as per Rules 111 of OGFR.
- 5 - An old investment of Rs 109895.00 with govt. and Co-operative Market Society has remained un - followed by the local authority even after pointed out by audit in last and previous reports.
- 6 - Rs 472469.00 has been surcharged as advance outstanding for more than one year.
- 7 - The local authority has utilized a minimal 27.56% of grants available during the year which is very low and should be enhanced to cater to the motto of good governance.
- 8 - UC amounting to Rs 41,80,62,002.00 is pending to be submitted to proper quarter.
- 9 - A sum of Rs 2056626.00 is held under objection in the report towards towards irregular expenditure.
- 10 - A number of recoveries pertaining to works accounts is to be affected by the local authority.
- 11 - A sum of Rs 606118.00 has been recovered on the spot in course of audit.

The local authority is suggested to follow up the defects indicated in the audit report as summarized above. It is suggested to strengthen the financial accounting system, inspection, monitoring supervision, internal control mechanism, cash management system and grievance redressal mechanism in the institution.

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	472469.00	472469.00	472469.00	0.00	0.00	
2	14.4	0.00	403848.00	0.00	0.00	0.00	
3	14.6	0.00	1652778.00	0.00	0.00	0.00	
4	14.7	6300.00	6300.00	6300.00	0.00	0.00	
5	15.2	6810.00	6810.00	6810.00	0.00	0.00	
6	15.3	7557.00	7557.00	7557.00	0.00	0.00	
7	15.4	6066.00	6066.00	6066.00	0.00	0.00	
8	15.5	6822.00	6822.00	6822.00	0.00	0.00	
9	15.6	4534.00	4534.00	4534.00	0.00	0.00	
10	15.7	641.00	641.00	0.00	0.00	0.00	
11	15.8	3356.00	3356.00	3356.00	0.00	0.00	
12	15.9	5055.00	5055.00	5055.00	0.00	0.00	
13	15.10	3896.00	3896.00	1896.00	0.00	0.00	
14	15.11	3480.00	3480.00	3480.00	0.00	0.00	
15	15.12	1563.00	1563.00	1563.00	0.00	0.00	

16	15.13	1041.00	1041.00	1041.00	0.00	0.00
17	15.14	908.00	908.00	908.00	0.00	0.00
18	15.15	4627.00	4627.00	4627.00	0.00	0.00
19	15.16	2184.00	2184.00	2184.00	0.00	0.00
20	15.17	13505.00	13505.00	13505.00	0.00	0.00
21	15.18	21775.00	21775.00	21775.00	0.00	0.00
22	15.19	7045.00	7045.00	7045.00	0.00	0.00
23	15.20	11835.00	11835.00	11835.00	0.00	0.00
24	15.21	23828.00	23828.00	23828.00	0.00	0.00
25	15.22	339360.00	339360.00	339360.00	0.00	0.00
Total		954657.00	3011283.00	952016.00	0.00	0.00

Audit Certificate

Cetrified that the accounts of Jharsuguda Municipality. Jharsuguda for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	14-3	19296	2017-03-23	4092	Miss Tanuja Bag,C.O.
2	14-3	19295	2017-03-23	4092	Smt.Babi Naik,C.O.
3	12-1	19382	2017-04-11	449	Sri Jay Chandra Rout,Driver
4	11-13	19293	2017-03-20	9000	Sri Somanath Patel,Sr.Asst.
5	11-12	19743	2017-04-10	300	Sri Dillip Kumar Pradhan,Peon
6	11-11	19375	2017-03-30	400	Sri Upendra Naik,T.C.
7	11-9	19373	2017-03-30	600	Sri Hari Pradhan,T.C.
8	11-10	19374	2017-03-30	300	Sri Hari Pradhan,T.C.
9	11-8	19372	2017-03-30	800	Sri Hari Pradhan,T.C.
10	11-7	19371	2017-03-30	300	Sri Hari Pradhan,T.C.
11	11-6	19370	2017-03-30	300	Sri Hari Pradhan,TC
12	11-5	19376	2017-03-30	300	Sri Abdhut Pradhan,TC
13	11-4	Bank Deposit	2017-03-06	1440	Sri Jaganath Patel,TC
14	11-4	Bank Deposit	2017-03-02	48100	Sri Jaganath Patel,TC
15	11-4	Bank Deposit	2017-02-27	86760	Sri Jaganath Patel,TC
16	11-3	Bank Deposit	2017-03-18	1225	Sri Aditya Kumar Patra,Cashier
17	11-3	Bank Deposit	2017-03-18	50	Sri Aditya Kumar Patra,Cashier
18	11-3	Bank Deposit	2017-03-18	47640	Sri Aditya Kumar Patra,Cashier
19	11-3	Bank Deposit	2017-03-16	6940	Sri Aditya Kumar Patra,Cashier
20	11-3	Bank Deposit	2017-03-16	59925	Sri Aditya Kumar Patra,Cashier
21	11-3	Bank Deposit	2017-02-20	25832	Sri Aditya Kumar Patra,Cashier
22	11-3	Bank Deposit	2017-03-20	6940	Sri Aditya Kumar Patra,Cashier
23	11-3	Bank Deposit	2017-02-14	129343	Sri Aditya Kumar Patra,Cashier
24	11-3	Bank Deposit	2017-02-14	37200	Sri Aditya Kumar Patra,Cashier
25	11-3	Bank Deposit	0000-00-00	2000	Sri Aditya Kumar Patra,Cashier
26	11-3	Bank Deposit	2017-02-13	128059	Sri Aditya Kumar Patra,Cashier
27	11-2	19285	2017-03-15	100	Sri Somanath Patel,Sr.Asst.
28	11-1	19282	2017-03-14	3631	Sri Aditya Kumar Patra,Cashier
Total				606118	