

**LOCAL FUND AUDIT, JHARSUGUDA, ODISHA**

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 356408/AR/2017-2018-JHARSUGUDA

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Jharsuguda Municipality. Jharsuguda</b>
2	Year of Accounts under Audit :	<b>2016-2017</b>
3	Name of the Local Authority during the year of A/Cs :	SRI RAMA CHANDRA PRADHAN
	Name of the Local Authority at the time of Audit :	SRI RAMA CHANDRA PRADHAN
4	Duration of Audit :	04-01-2018 To 31-03-2018 (Mandays Consumed :- 58.5)
5	Name of the Auditors :	ASHADHU KISHAN - Lead Auditor(04-01-2018 to 31-03-2018) RADHAKANTA MOHANTA - Auditor(04-01-2018 to 31-03-2018) KANHU CH. MAJHI - Auditor(04-01-2018 to 31-03-2018)
6	Name of the Reviewing Officer :	PRAN SHANKAR DEOTA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	21-04-2018
8	Entry Conference Date :	04-01-2018
9	Exit Conference Date :	30-04-2018
10	Name of the District Audit Officer :	PRAN SHANKAR DEOTA
11	Date of approval of report by District Audit Officer :	01-05-2018

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand	04.01.2018	Nil	Nil	Accountant Cash book page-29	Nil
2	Cash in hand	04.01.2018	Nil	Nil	Subsidiary Cash book page-196	Nil
3	Cash in hand	04.01.2018	Nil	Nil	Social security Cash book page-15	Nil
4	Cash in hand	04.01.2018	Nil	Nil	P.A Cash book page-29	Nil
5	Cash in hand	04.01.2018	Nil	Nil	Cashiers cash book page-187	Nil
6	Cash in hand	04.01.2018	Nil	Nil	Harischandra yojana cash book-138	Nil
7	Cash in hand	04.01.2018	Nil	Nil	NULM cash book page-46	Nil
8	Cash in hand	04.01.2018	Nil	Nil	MDM Cash book page-8	Nil
9	Cash in hand	04.01.2018	Nil	Nil	Election cash book-18	
10	Cash in hand	04.01.2018	246.00	246.00	RTI cash book-15	Nil
11	Holding Tax receipt book	04.01.2018	17 nos	17 nos	SRP-151	Nil
12	6.Bus parking fee receipt book	04.01.2018	42 nos	42 nos	SRP-141	Nil
13	ServicePostage Stamps	04.01.2018	1968.00	1968.00	SRP-49	Nil
14	Miscellaneous Receipt Books	04.01.2018	7 NOS	7 NOS	SRP-09	Nil
15	Measurement Books	04.01.2018	Nil	Nil	SRP-192	Nil
16	Cash in hand	04.01.2018	Nil	Nil	Aadhar card-15	Nil
17	Appendtx form	04.01.2018	9 nos	9 nos	SRP-57	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 commence ment of audit i.e. 04.01.2018 before transaction which agreed with the book balance of the day and result of physical verification has been 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	Distrain Warrant Register	Rule 202	Form P
2	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
3	Tax collector's Ledger	Rule 198	Form M
4	Stock account of Receipt Forms	Rule 196	Form L
5	Tax collector's daily collection register	Rule 192	Form K
6	Tax Receipt Form	Rule 188	Form I
7	Arrear Demand Register	Rule 187	Form H
8	Demand and Collection Register	Rule 178	Form B
9	Assessment List	Rule 177	Form A
10	Stock Register of Stationery	Rule 172	Form No. XLIV
11	Stamp Account	Rule 172	Form No. XLIV
12	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
13	Register of Grants	Rule 80	Form No. XLII
14	Daily Collection Register	Rule 171	Form No. XL
15	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
16	Miscellaneous Receipts	Rule 157	Form No. XXXIV
17	Stock account of License Number Plates	Rule 155	Form No. XXXII
18	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
19	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	Periodical Increment Certificate	Rule 99	Form No. XI
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
35	Warrant register	Rule 202	Form R
36	Register of Distrained property & sales	Rule 204	Form S
37	Register of Estimates & Allotments	Rule 332	Form W-I
38	Nominal Muster Roll (NMR)	Rule 340	Form W-II
39	Contract Agreement Form	Rule 341	Form W-III
40	Contract Certificate	Rule 343	Form W-IV
41	Register of Works	Rule 345	Form W-VI
42	Stock & Store Register of Municipality	Rule 346	Form W-VII
43	Measurement Book	Rule 365	Form W-VIII

### B : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Progress statement of collection of taxes	Rule 200	Form N
2	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
3	Arrear List	Rule 170	Form No. XXXIX

4	Register of Lands	Rule 160	Form No. XXXV
5	Register of Investments	Rule 148	Form No. XXVI
6	Register of outstanding deposits	Rule 143	Form No. XXI
7	Deposit Ledger	Rule 142	Form No. XX
8	Register of Outstanding Advances	Rule 140	Form No. XIX
9	Register of adjustments	Rule 132	Form No. XVII
10	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
11	Permanent Advance Account	Rule 108	Form No. XII
12	Absentee Statement	Rule 97	Form No. X
13	Order Book	Rule 96	Form No. VIII

## C : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Form of inventory & Notice	Rule 203	Form Q
2	Register of writes off of demands	Rule 190	Form J
3	Mutation Register	Rule 184	Form G
4	Register of Petitions	Rule 183	Form F
5	Form of appeal petition	Rule 183	Form E
6	Register of Interest Bearing Securities	Rule 147	Form No. XLI
7	Ledger of Lessees	Rule 170	Form No. XXXVIII
8	Jamabandi Register	Rule 170	Form No. XXXVII
9	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
10	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
11	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
12	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
13	Loan Register	Rule 149	Form No. XXVII
14	Establishment Audit Register	Rule 146	Form No. XXV
15	Subsidiary account of special taxes	Rule 79	Form No.-IV
16	Miscellaneous Supply Bill	Rule 343	Form W-V

## D : List of Records/Registers not Required

Sino	List Records/Register	Rules	Form No
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### Comments

#### 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 cannot be found out. Hence, the local authority will be in dark about collection of taxes in real time basis. As a result, appropriate steps cannot 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 cannot 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 repetition of 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 - 2016-2017

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	01-04-2016	613167250.00	307273472.83	920440722.83	198150092.00	31-03-2017	722290630.83	31-03-2017	722290630.95	-0.12	
2	NSAP cash book	01-04-2016	35976096.00	20794288.00	56770384.00	19003200.00	31-03-2017	37767184.00	31-03-2017	37767184.00	0.00	
3	MDM cash book	01-04-2016	15968.00	798.00	16766.00	0.00	31-03-2017	16766.00	31-03-2017	16766.48	-0.48	
4	SJSRY cash book	01-04-2016	603569.00	134922.00	738491.00	85500.00	31-03-2017	652991.00	31-03-2017	652991.35	-0.35	
5	NULM cash book	01-04-2016	1752199.00	2429846.00	4182045.00	2930044.00	31-03-2017	1252001.00	31-03-2017	1252000.76	0.24	
6	RTI cash book	01-04-2016	3159.00	279.69	3438.69	0.00	31-03-2017	3438.69	31-03-2017	3438.40	0.29	
7	Harischandra Sahayata cash book	01-04-2016	10617.00	816625.00	827242.00	591000.00	31-03-2017	236242.00	31-03-2017	236242.00	0.00	
8	Aadhar card cash book	01-04-2016	42337.00	299596.17	341933.17	279250.00	31-03-2017	62683.17	31-03-2017	62683.12	0.05	
9	Election cash book	01-04-2016	1012.00	41.04	1053.04	0.00	31-03-2017	1053.04	31-03-2017	1053.40	-0.36	
	<b>GRAND TOTAL</b>		<b>651572207.00</b>	<b>331749868.73</b>	<b>983322075.73</b>	<b>221039086.00</b>		<b>762282989.73</b>		<b>762282990.46</b>	<b>-0.73</b>	

**Comments**

**Para- 4.1 -Cash Book wise details of Closing Balance as on 31.03.2017**

Sl. No.	Name of the cash book	In cash	In PL Account	In bank	Total
1	2	3	4	5	6
1	Account cash book	0.00	10,30,18,850.45	61,92,71,780.50	72,22,90,630.95
2	NSAP cash book	0.00	0.00	37767184.00	3,77,67,184.00
3	MDM cash book	0.00	0.00	16766.48	16,766.48
4	SJSRY cash book	0.00	0.00	6,52,991.35	6,52,991.35
5	NULM cash book	0.00	0.00	12,52,000.76	12,52,000.76
6	RTI cash book	0.00	0.00	3,438.40	3,438.40
7	Harischandra Sahayata cash book	0.00	0.00	2,36,242.00	2,36,242.00
8	Aadhar card cash book	0.00	0.00	62,683.12	62,683.12
9	Election cash book	0.00	0.00	1,053.40	1,053.40
	<b>Grand Total</b>	<b>0.00</b>	<b>10,30,18,850.45</b>	<b>65,92,64,140.01</b>	<b>76,22,82,990.46</b>

## 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 Chairperson of the Municipality placed the budget for the year 2016-17 in the Council meeting held on 28.05.2016 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 – 2670/ dtd.04.10.2016. 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 -3708/ dtd.21.10.2016. 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.28057/ HUD/ dtd.29.11.2016 with receipts amounting to Rs.21,93,90,000.00 and expenditure amounting to Rs.10,67,00,000.00 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 disciplinary action should be initiated against the persons at fault in compliance with the FBRM Act.2005. The details are furnished below

Sl.No.	Head of Account	Original budget estimate for the year 2016-17	Actual amount received during the year 2016-17	Remarks
1	2	3	4	5
<b>A</b>	<b>Receipts</b>			
1	Rates & Taxes revenue	2,50,00,000.00		
2	Rental Income from municipal properties	15,00,000.00		
3	Fees & User charges	27,00,000.00		
4	Interest earned	2,50,00,000.00		
5	Other income	55,00,000.00		
6	Grants, contribution for specific purposes	15,96,90,000.00		
7	Secured loans	0.00		
	<b>Total</b>	<b>21,93,90,000.00</b>	<b>33,17,49,868.70</b>	
Sl.No.	Head of Account	Original budget estimate for the year 2016-17	Actual amount expenditure during the year 2016-17	Remarks
1	2	3	4	5
1	Establishment expenses	5,00,00,000.00		
2	Administrative expenses	42,00,000.00		
3	Operation/Maintenance/ Sanitation	4,35,00,000.00		
4	Minimum Mandatory closing balance	90,00,000.00		
	<b>Total</b>	<b>10,67,00,000.00</b>	<b>22,35,41,885.93</b>	

Receipt			Expenditure		
As per budget	Actual	Percentage of variation	As per budget	Actual	Percentage of variation
21,93,90,000.00	33,17,49,868.70	51.21%	10,67,00,000.00	22,35,41,885.93	109.50%

Taking into account the percentage of variation between budget figure and actual figure in both receipt and expenditure the budget is treated as unrealistic. 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 to increase the income as well as to observe economy in expenditure.

## Asset and Liabilities

The position of liquid assets and liabilities of Jharsuguda Municipality for the year 2016-17 is furnished below.

The position of liquid assets and liabilities of Jharsuguda Municipality for the year 2016-17 is furnished below.					
Sl No	Liabilities	Amount	Sl No	Assets	Amount

1	Unspent balance of grants	44,65,69,089.00	1	Cash in hand/bank/Treasury	7622,82,990.00
2	Loan refundable	63,59,700.00	2	Investment	1,09,895.00
3	Unremitted Govt dues (VAT, Cess & royalty)	-	3	Advance recoverable	96,28,626.00
4	Refundable deposits (SD/EMD)	49,56,244.00	4	Outstanding taxes, rents, and rates etc recoverable	2,88,39,738.00
5	Unpaid Salary & wages	33,21,069.00	5	Amount surcharged	7,34,455.00
6	Contributions payable	59,661.00			
7	Pension payable	9,84,337.00			
8	Unpaid telephone bill	10,885.00			
9	Energy charges payable	4,27,17,104.00			
10	Unpaid hire charges of vehicle	14,839.00			
11	Unpaid Fuel bill	1,24,473.00			
12	Others	-			-
	<b>Total</b>	<b>50,51,17,401.00</b>		<b>Total</b>	<b>80,15,95,704.00</b>
13	Assets over liability	29,64,78,303..00			-
	<b>Grand Total</b>	<b>80,15,95,704..00</b>		<b>Grand Total</b>	<b>80,15,95,704.00</b>

It would be seen from the above table that the financial position of the Municipality is very sound. However 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 - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	DTO,Jharsuguda	10	31-03-2017	103018850.45	31-03-2017	103018850.45	0.00	
2	PNB,Jharsuguda	2218057100013989	31-03-2017	1323290.62	31-03-2017	1313290.62	10000.00	
3	UBI,India	354002010009510	31-03-2017	7523777.00	31-03-2017	7523777.00	0.00	
4	PNB,Jharsuguda	354002010009511	31-03-2017	7418.00	31-03-2017	7418.00	0.00	
5	PNB,Jharsuguda	221805710009512	31-03-2017	803858.13	31-03-2017	798458.13	5400.00	
6	PNB,Jharsuguda	354002010107004	31-03-2017	32835660.00	31-03-2017	32835660.00	0.00	
7	UCo Bank,Jharsuguda	06360100003978	01-04-2016	5214919.24	31-03-2017	5214919.24	0.00	
8	UCo Bank,Jharsuguda	06360100008645	31-03-2017	115205963.00	31-03-2017	114355067.00	850896.00	
9	UCo Bank,Jharsuguda	06361110031001	31-03-2017	44896.00	31-03-2017	44896.00	0.00	
10	UCo Bank,Jharsuguda	06360110039235	31-03-2017	25304574.00	31-03-2017	25068574.00	236000.00	
11	UCo Bank,Jharsuguda	06360110038206	31-03-2017	4500414.96	31-03-2017	4500414.96	0.00	
12	Canara bank,Jharsuguda	2805101002840	31-03-2017	70740653.00	31-03-2017	70717299.00	23354.00	
13	OBC bank,Jharsuguda	1148201100778	31-03-2017	5288213.00	31-03-2017	5366224.00	-78011.00	
14	OBC bank,Jharsuguda	1148201100785	31-03-2017	3743888.15	31-03-2017	24391654.15	-20647766.00	
15	OBC bank,Jharsuguda	1148201101317	01-01-1970	3752768.00	31-03-2017	3807876.00	-55108.00	
16	OBC bank,Jharsuguda	1148201104608	31-03-2017	204323.00	31-03-2017	208427.00	-4104.00	
17	Syndicate bank,Jharsuguda	8046220000193	31-03-2017	10362.80	31-03-2017	6169719.65	-6159356.85	
18	Syndicate bank,Jharsuguda	8046220009147	30-03-2017	10767.28	31-03-2017	315767.28	-305000.00	
19	Bank of India,Jharsuguda	557010110006204	31-03-2017	25939.00	31-03-2017	4528939.00	-4503000.00	
20	Bank of India,Jharsuguda	557010110006205	31-03-2017	26620.00	31-03-2017	31620.00	-5000.00	
21	SBI,Jharsuguda	30315639281	31-03-2017	135.25	31-03-2017	135.25	0.00	
22	SBI,Jharsuguda	30315639600	31-03-2017	224262.50	31-03-2017	224262.50	0.00	
23	ICICI bank,Jharsuguda	046801001093	31-03-2017	2019458.00	31-03-2017	2019458.00	0.00	
24	ICICI bank,Jharsuguda	046801001197	31-03-2017	1658208.00	31-03-2017	1658208.00	0.00	
25	ICICI bank,Jharsuguda	046801001077	31-03-2017	402163.00	31-03-2017	402163.00	0.00	
26	ICICI bank,Jharsuguda	046801001669	31-03-2017	1030666.00	31-03-2017	1030666.00	0.00	
27	ICICI bank,Jharsuguda	046805001358	31-03-2017	19500001.00	31-03-2017	19500001.00	0.00	

28	Canara bank,Jharsuguda	28051010027422742	31-03-2017	132240.75	31-03-2017	132240.75	0.00	
29	Canara bank,Jharsuguda	2805101003116	31-03-2017	748808.00	31-03-2017	748808.00	0.00	
30	IDBI bank,Jharsuguda	28740104000008334	30-03-2017	4187656.00	31-03-2017	4187656.00	0.00	
31	Andhra bank,Jharsuguda	1064101000074154	31-03-2017	4391666.00	31-03-2017	4391666.00	0.00	
32	UGB,Jharsuguda	12085060916	31-03-2017	3549.08	31-03-2017	3549.08	0.00	
33	Bank of Baroda,Jharsuguda	30100100000428	31-03-2017	68005.50	31-03-2017	68005.50	0.00	
34	Axis bank,Jharsuguda	913010011074947	31-03-2017	6302527.00	31-03-2017	6302527.00	0.00	
35	Axis bank,Jharsuguda	913010015528319	31-03-2017	88280278.00	31-03-2017	88280278.00	0.00	
36	Axis bank,Jharsuguda	913010015606707	31-03-2017	4329118.00	31-03-2017	4329118.00	0.00	
37	Axis bank,Jharsuguda	913010013999717	31-03-2017	17209335.95	31-03-2017	17209335.95	0.00	
38	Axis bank,Jharsuguda	913010017456700	31-03-2017	9641350.00	31-03-2017	9600763.00	40587.00	
39	Axis bank,Jharsuguda	913010019021926	31-03-2017	3613658.00	31-03-2017	3613658.00	0.00	
40	Axis bank,Jharsuguda	913010019050487	31-03-2017	811413.00	31-03-2017	811413.00	0.00	
41	Axis bank,Jharsuguda	913010031730015	31-03-2017	2297170.00	31-03-2017	2297170.00	0.00	
42	Axis bank,Jharsuguda	913010038019838	31-03-2017	3819897.00	31-03-2017	3799999.00	19898.00	
43	Axis bank,Jharsuguda	913010045573619	31-03-2017	1298104.00	31-03-2017	1298104.00	0.00	
44	Axis bank,Jharsuguda	913010021761990	31-03-2017	9226322.00	31-03-2017	9226322.00	0.00	
45	Axis bank,Jharsuguda	914010000948945	31-03-2017	20459757.50	31-03-2017	20452757.50	7000.00	
46	HDFC bank,Jharsuguda	50100033948103	31-03-2017	7938638.94	31-03-2017	7788785.94	149853.00	
47	HDFC bank,Jharsuguda	50100040041373	31-03-2017	3682816.00	31-03-2017	3682816.00	0.00	
48	HDFC bank,Jharsuguda	50100081687952	31-03-2017	1937505.00	31-03-2017	1937505.00	0.00	
49	HDFC bank,Jharsuguda	50100040889302	31-03-2017	96383819.00	31-03-2017	96383819.00	0.00	
50	HDFC bank,Jharsuguda	50100095745544	31-03-2017	699589.00	31-03-2017	699589.00	0.00	
51	SBI,Jharsuguda	32715608771	31-03-2017	1629267.00	31-03-2017	1629267.00	0.00	OAP
52	OBC bank,Jharsuguda	11482011001294	31-03-2017	1522385.00	31-03-2017	1504385.00	18000.00	OAP
53	HDFC bank,Jharsuguda	50100040007176	31-03-2017	7640077.00	31-03-2017	7640077.00	0.00	
54	Axis bank,Jharsuguda	913010014004191	31-03-2017	77389.00	31-03-2017	77389.00	0.00	
55	Axis bank,Jharsuguda	914020021381122	31-03-2017	26821500.00	31-03-2017	26907066.00	-85566.00	
56	Bank of Maharastra,Jsg	60146166214	31-03-2017	236242.00	31-03-2017	236242.00	0.00	
57	SBI,Jharsuguda	11346780665	31-03-2017	235478.72	31-03-2017	235478.72	0.00	
58	UCo Bank,Jharsuguda	0636011000005306	31-03-2017	417512.63	31-03-2017	417512.63	0.00	SJSRY
59	SBI,Jharsuguda	35140148379	31-03-2017	1252000.76	31-03-2017	1252000.76	0.00	
60	UGB,Jharsuguda	12085063779	31-03-2017	16022.13	31-03-2017	16022.13	0.00	
61	UBI,Jharsuguda	1403010100796	31-03-2017	744.35	31-03-2017	744.35	0.00	

62	Syndicate bank,Jharsuguda	80462200018470	31-03-2017	10250.67	31-03-2017	62683.12	-52432.45	Aadhar card
63	Syndicate bank,Jharsuguda	80462200008275	31-03-2017	1053.40	31-03-2017	1053.40	0.00	Election
64	Syndicate bank,Jharsuguda	80462210004997	31-03-2017	3438.40	31-03-2017	3438.40	0.00	RTI
	<b>GRAND TOTAL</b>			<b>731748634.16</b>		<b>762282990.46</b>	<b>-30534356.30</b>	

## Reconciliation

### Para-5.1-Reconciliation

The reconciliation on the accounts of Jharsuguda Municipality for the year 2016-17 is furnished below.

#### 1PNB,Jharsuguda, A/C No-2218057100013989

CB per Pass book	1,323,290.62
CB per cash book	1,313,290.62
Difference	10,000.00
<b>Reason of difference</b>	

Add cheque issued but not encashed as on 31.03.2017.

Cheque No	Date	Amount	Total
446861	18.03.2017	7,000.00	
446862	18.03.2017	2,000.00	
446863	18.03.2017	1,000.00	
<b>Total</b>		<b>10,000.00</b>	<b>(+) 10,000.00</b>

#### 2UBI,Jharsuguda, A/C No-354002010009512

CB per Pass book	803,858.13
CB per cash book	798,458.13
Difference	5,400.00
<b>Reason of difference</b>	

Add cheque issued but not encashed as on 31.03.2017.

Cheque No	Date	Amount	Total
21474	25.01.2017	5,400.00	
<b>Total</b>		<b>5,400.00</b>	<b>(+) 5,400.00</b>

#### 3Uco bank,Jharsuguda, A/C No-06360110008645

CB per Pass book	115,205,963.00
CB per cash book	11,43,55,067...00
Difference	850,896.00
<b>Reason of difference</b>	

a. Deduct cheque issued but not encashed as on 31.03.2017.

Cheque No	Date	Amount	Total
992531	14.04.2016	21,058.00	
992628	01.08.2016	21,224.00	
992650	20.08.2016	14,553.00	
10771	09.11.2016	14,553.00	
14184	08.03.2017	21,550.00	
14201	22.03.2017	21,058.00	
14207	22.03.2017	14,553.00	
14208	22.03.2017	21,550.00	
14210	22.03.2017	21,550.00	
14219	22.03.2017	27,814.00	
14203	22.03.2017	14,553.00	
14229	31.03.2017	14,553.00	
14231	31.03.2017	21,550.00	
14230	31.03.2017	21,550.00	

	14228	31.03.2017	14,553.00	
	14233	31.03.2017	27,814.00	
	14227	31.03.2017	14,553.00	
	14235	31.03.2017	13,700.00	
	14225	31.03.2017	21,550.00	
	14224	31.03.2017	21,550.00	
	14223	31.03.2017	21,550.00	
	14206	22.03.2017	14,553.00	
	14232	31.03.2017	21,550.00	
	<b>Total</b>		<b>443,042.00</b>	<b>(-) 4,43,042.00</b>
b.	Add amount debited from pass book but not booked expenditure in cash book towards cost of cheque			
		Date	Amount	
		22.12.2016	600.00	
		21.09.2016	900.00	
		<b>Total</b>	<b>1,500.00</b>	<b>(+) 1,500.00</b>
b	Add Previous difference to be reconciled			4,08,354.00
	<b>4Uco bank,Jharsuguda, A/C No-06360110049235</b>			
	CB per Pass book			2,53,04,574.00
	CB per cash book			2,50,68,574.00
	Difference			2,36,000.00
	<b>Reason of difference</b>			
a.	Deduct cheque issued but not encashed as on 31.03.2017.			
	Cheque No	Date	Amount	Total
	12870	28.03.2017	6,000.00	
	12868	28.03.2017	6,000.00	
	12871	28.03.2017	6,000.00	
	12818	08.02.2017	2,000.00	
	12873	28.03.2017	6,000.00	
	12876	28.03.2017	6,000.00	
	12866	28.03.2017	6,000.00	
	12784	04.02.2017	2,000.00	
	12820	08.02.2017	2,000.00	
	12875	28.03.2017	6,000.00	
	12867	28.03.2017	6,000.00	
	12769	04.02.2017	2,000.00	
	12796	04.02.2017	2,000.00	
	12801	04.02.2017	2,000.00	
	52439	19.04.2016	2,000.00	
	52484	19.04.2016	2,000.00	
	52491	19.04.2016	2,000.00	
	52496	19.04.2016	2,000.00	
	52507	19.04.2016	2,000.00	
	52517	19.04.2016	2,000.00	
	52535	20.05.2016	2,000.00	
	52563	20.05.2016	2,000.00	
	52576	20.05.2016	2,000.00	
	998702	31.05.2016	2,000.00	
	998703	31.05.2016	2,000.00	
	998762	31.05.2016	2,000.00	
	998764	31.05.2016	2,000.00	

	998772	31.05.2016	2,000.00	
	998785	31.05.2016	2,000.00	
	998792	31.05.2016	2,000.00	
	998817	19.07.2016	2,000.00	
	998822	23.07.2016	2,000.00	
	998825	23.07.2016	2,000.00	
	998858	23.07.2016	2,000.00	
	998859	23.07.2016	2,000.00	
	998874	03.08.2016	2,000.00	
	998921	03.08.2016	2,000.00	
	998923	03.08.2016	2,000.00	
	998931	03.08.2016	2,000.00	
	998932	03.08.2016	2,000.00	
	998944	03.08.2016	2,000.00	
	998945	03.08.2016	2,000.00	
	998952	03.08.2016	2,000.00	
	998956	03.08.2016	2,000.00	
	998988	03.08.2016	2,000.00	
	993024	03.08.2016	2,000.00	
	993025	03.08.2016	2,000.00	
	993027	03.08.2016	2,000.00	
	993049	28.08.2016	2,000.00	
	993054	28.08.2016	6,000.00	
	993063	21.08.2016	2,000.00	
	993088	21.08.2016	2,000.00	
	994729	14.09.2016	2,000.00	
	994733	14.09.2016	2,000.00	
	994745	14.09.2016	2,000.00	
	994749	14.09.2016	2,000.00	
	994843	21.11.2016	2,000.00	
	994846	21.11.2016	2,000.00	
	994855	21.11.2016	2,000.00	
	994899	21.11.2016	2,000.00	
	994905	21.11.2016	2,000.00	
	494908	21.11.2016	2,000.00	
	994909	21.11.2016	2,000.00	
	994910	21.11.2016	2,000.00	
	994928	21.11.2016	2,000.00	
	994929	21.11.2016	2,000.00	
	12725	14.12.2016	2,000.00	
	12758	14.12.2016	2,000.00	
	12783	04.02.2017	2,000.00	
	12788	04.02.2017	2,000.00	
	12789	04.02.2017	2,000.00	
	12790	04.02.2017	2,000.00	
	12812	04.02.2017	2,000.00	
	12814	04.02.2017	2,000.00	
		<b>Total</b>	<b>184,000.00</b>	<b>(-) 1,84,000.00</b>
b	Previous difference to be reconciled			52,000.00
	<b>5PNB,Jharsuguda, A/C No-2218057100013989</b>			
	CB per Pass book			70,740,653.00

	CB per cash book		70,717,299.00
	Difference		23,354.00
	<b>Reason of difference</b>		
a.	Deduct cheque issued but not encashed as on 31.03.2017.		
	Cheque No	Date	Amount
	948238	17.03.2017	1,420.00
	948304	20.03.2017	5,999.00
	948310	20.03.2017	8,000.00
	948316	20.03.2017	7,935.00
	<b>Total</b>		<b>23,354.00</b>
			<b>(-) 23354.00</b>
	<b>6OBC,Jharsuguda, A/C No-1148201100778</b>		
	CB per Pass book		5,288,213.00
	CB per cash book		5,366,224.00
	Difference		(-) 78,011.00
	<b>Reason of difference</b>		
a.	Add amount kept as FD in flexi mode.		
			(+) 78011.00
	<b>6OBC,Jharsuguda, A/C No-1148201100785</b>		
	CB per Pass book		37,43,888.15
	CB per cash book		24,391,654.15
	Difference		206,47,766.00
	<b>Reason of difference</b>		
a.	Add amount kept as FD in flexi mode.		
			(+) 206,47,766.00
	<b>7OBC,Jharsuguda, A/C No-1148201101317</b>		
	CB per Pass book		3,752,768.00
	CB per cash book		3,807,876.00
	Difference		(-) 55,108.00
	<b>Reason of difference</b>		
a.	Add amount kept as FD in flexi mode.		
			(+) 55,108.00
	<b>8OBC,Jharsuguda, A/C No-1148201104608</b>		
	CB per Pass book		204,323.00
	CB per cash book		208,427.00
	Difference		(-) 4,104.00
	<b>Reason of difference</b>		
a.	Add amount kept as FD in flexi mode.		
			(+) 4,104.00
	<b>9Syndicate bank,Jharsuguda, A/C No-8046220000193</b>		
	CB per Pass book		10,362.80
	CB per cash book		6,169,719.65
	Difference		(-) 61,59,356.85
	<b>Reason of difference</b>		
a.	Add amount kept as FD in flexi mode.		
			(+) 61,59,356.85
	<b>10Syndicate bank,Jharsuguda, A/C No-8046220009147</b>		
	CB per Pass book		10,767.28
	CB per cash book		3,15,767.28
	Difference		(-) 3,05,000.00
	<b>Reason of difference</b>		
a.	Add amount kept as FD in flexi mode.		
			(+) 3,05,000.00
	<b>11Bank of India,Jharsuguda, A/C No-557010110006204</b>		
	CB per Pass book		25,939.00
	CB per cash book		45,28,939.00
	Difference		(-) 45,03,000.00
	<b>Reason of difference</b>		

a.	Add amount kept as FD in flexi mode.			(+) 45,03,000.00
	<b>12Bank of India,Jharsuguda, A/C No-557010110006205</b>			
	CB per Pass book			26,620.00
	CB per cash book			31,620.00
	Difference			(-) 5,000.00
	<b>Reason of difference</b>			
a.	Add amount kept as FD in flexi mode.			(+) 5000.00
	<b>13Axis bank,Jharsuguda, A/C No-913010017456700</b>			
	CB per Pass book			96,41,350.00
	CB per cash book			96,00,763.00
	Difference			40,587.00
	<b>Reason of difference</b>			
	Deduct cheque issued but not encashed as on 31.03.2017.			
	Cheque No	Date	Amount	Total
	289066	01.07.2016	7,000.00	
	289076	04.07.2016	9,000.00	
	289139	24.03.2017	19,680.00	
	310102	24.03.2017	4,907.00	
		<b>Total</b>	<b>40,587.00</b>	<b>(-) 40,587.00</b>
	<b>14Axis bank,Jharsuguda, A/C No-913010038019838</b>			
	CB per Pass book			38,19,897.00
	CB per cash book			37,99,999.00
	Difference			19,898.00
	<b>Reason of difference</b>			
	Deduct cheque issued but not encashed as on 31.03.2017.			
	Cheque No	Date	Amount	Total
	246579	17.03.2017	10,000.00	
	246585	17.03.2017	9,898.00	
		<b>Total</b>	<b>19,898.00</b>	<b>(-) 19,898.00</b>
	<b>15Axis bank,Jharsuguda, A/C No-914010000948945</b>			
	CB per Pass book			2,04,59,757.50
	CB per cash book			2,04,52,757.50
	Difference			7,000.00
	<b>Reason of difference</b>			
	Deduct cheque issued but not encashed as on 31.03.2017.			
	Cheque No	Date	Amount	Total
	289334	17.03.2017	7,000.00	
		<b>Total</b>	<b>7,000.00</b>	<b>(-) 7,000.00</b>
	<b>16HDFC bank,Jharsuguda, A/C No-50100033948103</b>			
	CB per Pass book			79,38,638.94
	CB per cash book			77,88,785.94
	Difference			1,49,853.00
	<b>Reason of difference</b>			
a.	Deduct cheque issued but not encashed as on 31.03.2017.			
	Cheque No	Date	Amount	Total
	708	22.07.2016	4,900.00	
	713	25.07.2016	3,000.00	
	827	10.11.2016	3,000.00	
	912	25.03.2017	15,000.00	
	914	25.03.2017	10,000.00	
	915	25.03.2017	15,000.00	

	916	25.03.2017	1,226.00	
	919	30.03.2017	5,000.00	
	920	30.03.2017	60,000.00	
	921	30.03.2017	10,000.00	
	922	30.03.2017	9,058.00	
	923	31.03.2017	99.00	
	924	31.03.2017	99.00	
	925	31.03.2017	396.00	
	926	31.03.2017	3,244.00	
	909	25.03.2017	4,920.00	
	910	25.03.2017	4,911.00	
		<b>Total</b>	<b>1,49,853.00</b>	<b>(-) 1,49,853.00</b>
<b>16OBC,Jharsuguda, A/C No-114821011001294</b>				
	CB per Pass book			15,22,385.00
	CB per cash book			15,04,385.00
	Difference			18,000.00
	<b>Reason of difference</b>			
a.	Deduct checque issued during 2015-16 but not encashed as on 31.03.2017.			
	Cheque No	Date	Amount	Total
	565566	09.07.2015	6,000.00	
	565569	09.07.2015	6,000.00	
	565571	09.07.2015	6,000.00	
		<b>Total</b>	<b>18,000.00</b>	<b>(-) 18000.00</b>
<b>18OBC,Jharsuguda, A/C No-1148201100778</b>				
	CB per Pass book			10,250.67
	CB per cash book			62,683.12
	Difference			(-)52,432.45
	<b>Reason of difference</b>			
a.	Add amount kept as FD in flexi mode.			(+) 52,432.45
<b>19Axis bank,Jharsuguda, A/C No-914020021381122</b>				
	CB per Pass book			2,68,21,500.00
	CB per cash book			2,69,07,066.00
	Difference			(-) 85,566.00
	<b>Reason of difference</b>			
a.	Deduct amount shown excess CB on 29.09.2016.			(-) 6,000.00
	Actual- 2,59,17,351.00			
	Shown-2,59,23,351.00			
	Differecce-6,000.00			
b	Add amount booked expenditure twice vide cheque no-40325 on dt 31.03.2016 & 02.04.2016			(+) 20,000.00
c	Deduct amount shown excess deposit in cash book on 25.10.2016			(-) 600.00
	Actual- 26,000.00			
	Shown-26,600.00			
	Differecce-6,00.00			
d	Add previous unreconciled amount as per last AR			(+)72,166.00

It is disclosed that Rs 5,42,520.00 relating prior to the financial year 2016-17 is found unreconciled as follows.

i - U.Co. Bank, Jharsuguda, A/C No - 06360100008645 (IHSDP) – 4,18,354.00

ii - U.Co. Bank, Jharsuguda, A/C No - 063601000049235 (SBM) – 52,000.00



iii.-Axis bank,Jharsuguda, A/C No-914020021381122 (OAP) -72,166.00

**Total = 5,42,520.00**

The local authority is suggested to reconcile the above discrepancy of Rs 5,42,520.00 and compliance reported to audit.

**Para :5.2- 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, Jharsuguda	11482011000778	MLALAD
2	OBC, Jharsuguda	11482011000785	WODC
3	OBC, Jharsuguda	11482011001713	12 <sup>TH</sup> FC
4	OBC, Jharsuguda	11482011004608	RD
5	Syndicate bank, Jharsuguda	80462200009147	MF
6	Syndicate bank, Jharsuguda	80462200000193	Octroi Compensaction
7	Syndicate bank, Jharsuguda	80462200000209	WODC
8	BOI, Jharsuguda	557010110006204	R & B
9	BOI, Jharsuguda	557010110006205	MV Tax

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

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

In response to audit objection the local authority replied that:- As per Section 115 of O.M.Act 1950 the money receipt are being deposited in authorized bank instead of PL A/C.

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

**PARA: 6 STOCK POSITION**

Jharsuguda Municipality. Jharsuguda - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Steel Almirah	32	1	0	33.00	33	SRP-60
2	Air conditioner	12	0	0	12.00	12	SRP-62
3	Chair VIP	3	0	0	3.00	3	SRP-64
4	Executive Table	3	0	0	3.00	3	SRP-66
5	Iron Chest	1	0	0	1.00	1	SRP-68
6	Iron Cooler	8	0	0	8.00	8	SRP-70
7	Stabilizer	7	0	0	7.00	7	SRP-48
8	Cess pool machine	5	0	0	5.00	5	SRP-4
9	Electric Hy ladder	1	0	0	1.00	1	SRP-4
10	Dumper placer Big	1	0	0	1.00	1	SRP-6
11	Mini Dumper placer	2	0	0	2.00	2	SRP-7
12	Auto Tipper	6	0	0	6.00	6	SRP-9
13	TATA-407	2	0	0	2.00	2	SRP-10
14	Tractor	8	0	0	8.00	8	SRP-12
15	Water tanker	11	0	0	11.00	11	14
16	Tractor trolley	4	0	0	4.00	4	SRP-17
17	Bub cut machine	1	0	0	1.00	1	SRP-19
18	Fogging machine big	5	0	0	5.00	5	SRP-21
19	Fogging machine small	8	0	0	8.00	8	SRP-24
20	Grass cutter machine	1	0	0	1.00	1	SRP-27
21	Petrol Auto	1	0	0	1.00	1	SRP-30
22	Office vehicle Inova	1	0	0	1.00	1	SRP-34
23	Honda water pump	2	0	0	2.00	2	SRP-36
24	Office Generator	1	0	0	1.00	1	SRP-38
25	Computer	12	0	0	12.00	12	SRP-42
26	Printer	9	0	0	9.00	9	SRP-45
27	Xerox machine	9	0	0	9.00	9	SRP-47
28	Cattle catcher trolley	1	0	0	1.00	1	SRP-49
29	JCB Loader	0	1	0	1.00	1	SRP-32
30	Big size tree cutter machine	4	0	0	4.00	4	SRP-40
31	Small dumping container	0	150	150	0.00	0	SRP-204
32	Table	16	5	0	21.00	21	SRP-77
33	S Type chair	34	7	0	41.00	41	SRP-76

**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.

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 Office 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 - 2016-2017

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	01-04-2016	109895.00	0.00	109895.00	0.00	31-03-2017	109895.00	31-03-2017	109895.00	0.00	As per last A.R
	<b>GRAND TOTAL</b>	<b>109895.00</b>	<b>0.00</b>	<b>109895.00</b>	<b>0.00</b>		<b>109895.00</b>		<b>109895.00</b>	<b>0.00</b>	

### 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. However basing upon the last audit report, position of investment is furnished below:-

Sl. No.	Particulars	Date of investment	Amount	Date of maturity
1	2	3	4	5
1	12 year NP Certificate	31.03.1958	100.00	31.03.1970
		15.07.1958	500.00	15.07.1970
		15.07.1958	50.00	15.07.1970
		15.07.1958	40.00	15.07.1970
		15.07.1958	5.00	15.07.1970
		27.02.1959	200.00	27.02.1971
		<b>Total</b>	<b>895.00</b>	
2	4% Govt loan bond CA-001178	19.08.1959	1,000.00	19.08.1971
		<b>Total</b>	<b>1,000.00</b>	
3	5.5% Govt loan bond OA-033663 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033664 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033665 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033666 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033667 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033668 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033669 of 1977	23.5.1965	100.00	23.8.1977
	5.5% Govt loan bond OA-033670 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033671 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033672 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033673 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033674 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033675 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033676 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033677 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033678 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033679 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033680 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033681 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033682 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033683 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033684 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033685 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033686 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033687 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033688 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033689 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033690 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033691 of 1977	23.05.1965	100.00	23.08.1977
	5.5% Govt loan bond OA-033692 of 1977	23.05.1965	100.00	23.08.1977
		<b>Total</b>	<b>3,000.00</b>	

4	5.5% Govt loan OA-033565	23.08.1965	500.00	23.08.1971
	5.5% Govt loan OA-033565	23.08.1965	500.00	23.08.1971
	5.5% Govt loan OA-033565	23.08.1965	500.00	23.08.1971
	5.5% Govt loan OA-033565	23.08.1965	500.00	23.08.1971
	<b>Total</b>		<b>2,000.00</b>	
5	5.5% Govt loan OA-033565	23.08.1965	500.00	23.08.1971
	5.5% Govt loan OA-033565	23.08.1965	500.00	23.08.1971
	5.5% Govt loan OA-033565	23.08.1965	500.00	23.08.1971
	5.5% Govt loan OA-033565	23.08.1965	500.00	23.08.1971
	<b>Total</b>		<b>2,000.00</b>	
6	5.5% Govt loan bond GA-002519	01.06.1969	100.00	01.09.1981
	5.5% Govt loan bond GA-0025193	01.06.1969	100.00	01.09.1981
	5.5% Govt loan bond GA-0025194	01.06.1969	100.00	01.09.1981
	5.5% Govt loan bond GA-0025195	01.06.1969	100.00	01.09.1981
	5.5% Govt loan bond GA-0025196	01.06.1969	100.00	01.09.1981
	<b>Total</b>		<b>500.00</b>	
7	5.5% Govt loan bond GA-002519	01.06.1969	100.00	01.09.1981
	5.5% Govt loan bond GA-002520	01.06.1969	100.00	01.09.1981
	5.5% Govt loan bond GA-002521	01.06.1969	100.00	01.09.1981
	5.5% Govt loan bond GA-002522	01.06.1969	100.00	01.09.1981
	5.5% Govt loan bond GA-002523	01.06.1969	100.00	01.09.1981
	<b>Total</b>		<b>500.00</b>	
8	District Co-operative market society	03.05.1984	1,00,000.00	NA
	<b>Total</b>		<b>1,00,000.00</b>	
	<b>G Total</b>		<b>1,09,895.00</b>	

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 years 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.1,09,895.00 are pending for encashment. Steps need be taken for encashment of the same and compliance reported to audit.

**PARA: 8 ADVANCE**

Jharsuguda Municipality. Jharsuguda - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	Accountant cash book	6242542.00	2650000.00	8892542.00	693285.00	31-03-2017	8199257.00	31-03-2017	8199257.00	0.00	
2	01-04-2016	SJSRY Cash book	1429369.00	0.00	1429369.00	0.00	31-03-2017	1429369.00	31-03-2017	1429369.00	0.00	
	<b>GRAND TOTAL</b>		<b>7671911.00</b>	<b>2650000.00</b>	<b>10321911.00</b>	<b>693285.00</b>		<b>9628626.00</b>		<b>9628626.00</b>	<b>0.00</b>	

**Comments :**

**Para-8.1 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 above 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. However basing upon the last and previous audit report and records made available to audit the following information on advances are furnished below.

**Para-8.2 Year wise break**

The year wise break up of outstanding advance on the accounts of Jharsuguda Municipality as on 31.03.2017 is as follows.

SI No	Year	Name of the cash book	Total	
		Accountant	SJSRY	
1	Prior to 2010-11	3,369,742.00	-	3,369,742.00
2	2010-11	721,500.00	-	721,500.00
3	2011-12	1,073,350.00	-	1,073,350.00
4	2012-13	33,000.00	500,000.00	533,000.00
5	2013-14	438,000.00	857,900.00	1,295,900.00
6	2014-15	345,000.00	71,469.00	416,469.00
7	2015-16	5,000.00	-	5,000.00
8	2016-17	2,213,665.00	-	2,213,665.00
9	<b>G Total</b>	<b>8,199,257.00</b>	<b>1,429,369.00</b>	<b>9,628,626.00</b>

**Para-8.3 :- Advance paid during the year 2016-17 but not adjusted as on 31.03.2017. (POM page-22 to 27)**

Sl. No.	Name of the advancee	Voucher No/Date	Amount	Purpose	Name of Sanctioning authority	Remarks
1	2	3	4	5	6	7
<b>A.</b>	<b>Accountant cash book</b>					
1	Smt.Pramila Luha,Peon	112/07.05.16	500.00	Repair of house	Sri R.C. Pradhan	Out of Rs 5000/-
2	Sri Hiradhar Pradhan,Peon	218/09.06.16	12,000.00	Education	Sri R.C. Pradhan	Out of Rs 20000/-

3	Smt Kamini Sahu,Peon	241/20.06.16	12,000.00	Medical	Sri R.C. Pradhan	Out of Rs 20000/-
4	Sri Prafulla Ku Pradhan,Peon	286/27.06.16	14,000.00	Medical	Sri R.C. Pradhan	Out of Rs 30000/-
5	Sri Jayadev Mahar,Peon	485/19.08.16	12,000.00	Education	Sri R.C. Pradhan	Out of Rs 20000/-
6	Sri Suresh Ch Mohanty,VI	505/27.08.16	30,000.00	Vehicle repair	Sri R.C. Pradhan	Adj vr no-567/2309.17
		1050/17.02.17	47,500.00	Medical	Sri R.C. Pradhan	Out of Rs 50000/-
7	Smt Binodini Banchhor,Peon	570/15.09.16	29,165.00	Medical	Sri R.C. Pradhan	Out of Rs 50000/-
8	Smt Mamata Pandey,JA	765/04.11.16	27,000.00	Education	Sri R.C. Pradhan	Out of Rs 30000/-
9	Sri Gouri Shankar Naik,Peon	1027/08.02.17	18,000.00	Medical	Sri R.C. Pradhan	Out of Rs 20000/-
10	Sri Pradeep Ku Mishra,Peon	1028/08.2.17	37,500.00	Medical	Sri R.C. Pradhan	Out of Rs 40000/-
11	Sri Prasanna Pradhan,Contr.	1035/13.02.17	1,500,000.00	Const of cultural auditorium	Sri R.C. Pradhan	
12	Sri Aditya Ku Patra,JA	1064/03.03.17	50,000.00	Medical	Sri R.C. Pradhan	
13	Sri Pratap Ch Patel,TC	1065/03.03.17	30,000.00	Medical	Sri R.C. Pradhan	
14	Sri Kailash Ch Pradhan, JA	1142/24.03.17	20,000.00	Education	Sri R.C. Pradhan	
15	Sri Mogal Bhainsa,Peon	318/02.07.16	3,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
16	Sri J C Rout,Driver	318/02.07.16	3,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
17	Md. Muktar Ahmed,Driver	318/02.07.16	3,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
18	Sri Arjun Mistry,Sweeper	318/02.07.16	3,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
19	Sri Shyamlal Bajaj,Peon	318/02.07.16	3,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
20	Sri Kailash Ch Pradhan, JA	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
21	Sri Rasmi Ranjan Mohanty,JA	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
22	Sri Rupes Ray,JA	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
23	Sri Subas Ch Pradhan,JA	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
24	Sri Pradipta Ku Pradhan,JA	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
25	Sri Pratap Ch Patel,TC	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
26	Sri Hiradhar Pradhan,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
27	Sri Dillip Ku Jena,TC	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
28	Sri Babaji Ch Sia,TC	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
29	Sri Iswar Bag,PM	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
30	Md Mannan,Driver	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
31	Smt Fultuli Bhainsa,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
32	Smt Kamini Sahu,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
33	Sri Suresh Sahu,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
34	Sri Thabira Rout,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
35	Sri Dillip Ku Pradhan,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
36	Sri Sarat Ch Keshari,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
37	Sri Jayadev Mahar,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
38	Sri Balaram Rout,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
39	Sri Hiradhar Pradhan,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
40	Sri Kailash Ch Bhainsa,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
41	Sri Pradip Ku Mishra,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
42	Sri Gopal Ch Nath,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
43	Sri Kashi Pr Yadav,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
44	Md.Iqbal,Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-

45	Sri Bansidhar Sunani, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
46	Sri Kishore Bag, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
47	Sri Prafulla Ku Pradhan, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
48	Sri Purna Ch Rout, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
49	Sri Kamal Das, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
50	Sri Dillip Ku Kharsel, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
51	Sri Makaradhwaj Patel, Zemadar	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
52	Sri Khelakar Pandey, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
53	Sri Parameswar Patel, Driver	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
54	Sri Rabin Suna, Driver	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
55	Sri Mitrabhanu Panchabhaya, Sweeper	614/29.09.16	9,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
56	Sri Arjun Behera, Sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
57	Sri Kishore Kalet, sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
58	Sri Muralidhar Sindria, Sweeper	614/29.09.16	8,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
59	Smt Alita Behera, Sweepress	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
60	Sri Manis Ku Dixit, MIS	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
61	Smt Pramila Luha, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
62	Sri A.K.R.B Pattanaik, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
63	Sri Mayadhar Suna, sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
64	Sri Kanhu Deep, sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
65	Sri Sreecharan Kalet, sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
66	Sri Hadu Besan, sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
67	Sri Suresh Suna, sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
68	Sri Harachand Sandha, sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
69	Sri Adshok Ku Kumbhar, Sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
70	Sri Dhiraj Sindria, Sweeper	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
71	Smt Munni Kumbhar, swpress	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
72	Smt Sita Sandha, Swpress	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
73	Smt Subhadra Sindria, Sweepress	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
74	Smt Kasala Suna, Sweepress	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
75	Smi Mithila Suna, Sweepress	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
76	Smt Bela Kumbhar, Sweepress	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
77	Smt. Nitasa Gardia, Comp operater	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
78	Smt Indira Gardia, Peon	614/29.09.16	6,000.00	Festival Advance	Sri R.C. Pradhan	Out of Rs 10000/-
	<b>Total</b>		<b>2,213,665.00</b>			

So Rs 22,13,665.00 is found outstanding for adjustment of advance which was paid during 2016-17 but not adjusted till 31.03.2017.

In response to POM NO-7/29.01.2018 the EO replied that Municipal Employees are low paid employees. Advances given to employees for repair of house, Education, medical problems & festival advances are being deducted from their salary every month on instalment basis. Hence the EO is advised to adjust the above advance as soon as possible and compliance reported.

**Para-8.4 :- Advance paid prior to 2016-17 but not adjusted as on 31.03.2017.**

	<b>2012-13</b>					



Sl. No.	Name of the advancee	Voucher No/Date	Amount	Purpose	Name of Sanctioning authority	Remarks
1	2	3	4	5	6	7
<b>A.</b>	<b>Accountant cash book</b>					
1	Smt Arati Mishra, W/O Sisir Mishra	624/19.10.12	10,000.00	NA	Sri U.S Pattanaik	
		871/21.12.12	5,000.00	NA	Sri U.S Pattanaik	
2	Sri Babaji Ch Sia,JA	932/24.01.13	3,000.00	Observation of Republic day	Sri U.S Pattanaik	
3	Sri Ghanshyam Tripathy, JE	907/04.01.13	15,000.00	Const of CC drain at Brahmanop[ada Puruna basti	Sri U.S Pattanaik	
		<b>Total</b>	<b>33,000.00</b>			
<b>A.</b>	<b>SJSRY cash book</b>					
1	Sri Ghanshyam Tripathy, JE	38/31.12.12	500,000.00	Works	Sri M Srinivas	
		<b>Total</b>	<b>500,000.00</b>			
		<b>G Total</b>	<b>533,000.00</b>			
	<b>2013-14</b>					
Sl. No.	Name of the advancee	Voucher No/Date	Amount	Purpose	Name of Sanctioning authority	Remarks
1	2	3	4	5	6	7
<b>A.</b>	<b>Accountant cash book</b>					
1	Sri Ghanshyam Tripathy,JE	452/06.08.13	20,000.00	Maint of Eidgah Kabarsthan	Sri Rama Chandra Pradhan	
		496/07.08.13	50,000.00	Reno of wall near Tata gali	Sri M Srinivas	
		510/06.08.13	15,000.00	Rep of plat form at Gujrati colony	Sri M Srinivas	
		511/16.08.13	10,000.00	Rep of toilet at Raigadia gali	Sri M Srinivas	
		512/16.08.13	5,000.00	Const of brick tree guard at Pahadi Mandir	Sri M Srinivas	
		513/16.08.13	20,000.00	Rep of Kabarstan at Kali mandir burial ground	Sri M Srinivas	
		607/16.09.13	50,000.00	Const of drinking at Gosala	Sri M Srinivas	
		671/09.10.13	30,000.00	Compl of cremation ground at OMP	Sri M Srinivas	
		1111/26.02.14	45,000.00	Moorum spreading	Sri M Srinivas	
		1131/26.02.14	35,000.00	Rep of Jhadeswar Temple	Sri M Srinivas	
		1132/26.02.14	12,000.00	Rep of Pahadi Temple	Sri M Srinivas	
2	Sri Deepak Ku Naik,AT	502/08.08.13	2,000.00	Observation of 15th August	Sri M Srinivas	
		1050/30.01.14	80,000.00	Election expenditure	Sri M Srinivas	
		1094/22.02.14	20,000.00	Election expenditure	Sri M Srinivas	
		1188/11.03.14	10,000.00	Expenditure for bio metric	Sri M Srinivas	
		1234/26.03.14	10,000.00	Expenditure for bio metric	Sri M Srinivas	
		1261/31.03.14	10,000.00	Expenditure for bio metric	Sri M Srinivas	
3	Sri Babaji Ch Sia,JA	1029/29.01.14	5,000.00	Observation of 26th January	Sri M Srinivas	
4	Smt Laxmi Bohidar,Sweepress	1220/15.03.14	9,000.00	Marriage of daughter	Sri M Srinivas	
		<b>Total</b>	<b>438,000.00</b>			



<b>A.</b>	<b>SJSRY cash book</b>					
1	Sri Ghanshyan Tripathy, JE	01/05.10.13	300,000.00	Works expenditure	Sri M Srinivas	
		NA/26.02.14	260,900.00	Works expenditure	Sri M Srinivas	
		NA/08.03.14	297,000.00	Works expenditure	Sri M Srinivas	
		<b>Total</b>	<b>857,900.00</b>			
		<b>G Total</b>	<b>1,295,900.00</b>			
<b>2014-15</b>						
Sl. No.	Name of the advancee	Voucher No/Date	Amount	Purpose	Name of Sanctioning authority	Remarks
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>A.</b>	<b>Accountant cash book</b>					
1	Sri Ghanshyan Tripathy, JE	263/24.06.14	25,000.00	Reno of wall near club at Tata gali	Sri M Srinivas	
2	Sri Rashmi Ranjan Mohanty, JA	1065/15.12.14	4,000.00	Medical	Sri M Srinivas	Out of Rs 28,000.00
3	Adra Consultancy services BBSR	679/30.09.14	300,000.00	DPR	Sri M Srinivas	
4	m/s Mahavir Printing Works, Mungapada	1129/22.12.14	10,000.00	Serial no of Electry poll	Sri M Srinivas	
5	Sri Laxman Sahu, Peon	1130/22.12.14	6,000.00	Marriage of his daughter	Sri M Srinivas	
		<b>Total</b>	<b>345,000.00</b>			
<b>A.</b>	<b>SJSRY cash book</b>					
1	Sri Ghanshyan Tripathy, JE	NA/10.05.14	71,469.00	Repair of latrine	Sri M Srinivas	
		<b>Total</b>	<b>71,469.00</b>			
		<b>G Total</b>	<b>416,469.00</b>			
<b>2015-16</b>						
Sl. No.	Name of the advancee	Voucher No/Date	Amount	Purpose	Sanctioning authority	Remarks
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>A.</b>	<b>Accountant cash book</b>					
1	Sri Rupananda Gardia, Peon	214/12.06.15	5,000.00	Medical	Sri R C Pradhan	
		<b>Total</b>	<b>5,000.00</b>			

**Para-8.5 :- Advance adjusted during 2016-17 which were paid before 01.04.2016.**

Sl. No.	Name of the advancee	Advance paid		Purpose	Advance adjusted	
		Voucher No/Date	Amount		Amount	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>A.</b>	<b>Accountant cash book</b>					
	<b>2012-13</b>					
1	Sri Antaryami Behera	615/19.10.12	10,000.00	Medical	745/27.10.16	10,000.00
		<b>Total</b>	<b>10,000.00</b>		<b>Total</b>	<b>10,000.00</b>
	<b>2013-14</b>					

1	Sri Babaji Ch Sia,JA	26/10.04.13	30,000.00	Jalachhatra	1170/31.03.17	30,000.00
		<b>Total</b>	<b>30,000.00</b>		<b>Total</b>	<b>30,000.00</b>
	<b>2014-15</b>					
1	Sri Babaji Ch Sia,JA	37/15.04.15	30,000.00	Jalachhatra	1171/31.03.17	30,000.00
2	Sri Jasyadev Mahar,Peon	298/03.07.14	4,000.00	Medical	From pay 3/16-6/16	4,000.00
3	Sri Kailash Ch Bhainsa,Peon	316/07.07.14	1,000.00	Repair of house	From pay 3/16	1,000.00
4	Smt Keta Ghasiani,Sweepress	484/22.08.14	700.00	Medical	From pay 3/16-4/16	700.00
5	Sri Ganesh Munda,Peon	769/18.11.14	6,000.00	Marriage of daughter	From pay 3/16-6/16	6,000.00
6	Sri Jagannath Patel,TC	1042/06.12.14	9,000.00	Medical	From pay 3/16-8/16	9,000.00
7	Sri Rasmi Ranjan Mohanty,JA	1065/15.12.14	16,000.00	Medical	From pay 3/16-2/17	12,000.00
8	Sri Laxcman Sahoo,Peon	1130/22.12.14	12,000.00	Marriage of daughter	From pay 3/16-2/17	6,000.00
9	Sri Dipak Nayak,AT	1281/11.02.15	30,000.00	NFSA 2013	992/31.03.17	30,000.00
10	Smt Pramila Luha,Peon	1333/19.02.15	6,000.00	Marriage of daughter	From pay 3/16-10/16	6,000.00
11	Sri Pradip Ku Mishra,Peon	1370/07.03.15	8,000.00	Marriage of daughter	From pay 3/16-6/16	8,000.00
12	Sri Upendra Naik,OM	1808/18.03.15	14,000.00	Medical	From pay 3/16-9/16	14,000.00
		<b>Total</b>	<b>136,700.00</b>		<b>Total</b>	<b>126,700.00</b>
	<b>2015-16</b>					
1	Sri Babaji Ch Sia,JA	13/08.04.15	35,000.00	Jalachhatra	1172/31.03.17	35,000.00
	Jaydev Mahar,Peon	167/02.06.15	8,250.00	Education	From pay 3/16-1/17	8,250.00
	Sri Rupendra Gardia	214/12.06.15	20,000.00	Medical	From pay 3/16-2/17	15,000.00
	Sri Thabir Rout	506/11.09.15	12,000.00	Repair of house	From pay 3/16-2/18	12,000.00
	Sri Suresh Ch Mohanty	1067/08.03.16	10,000.00	Vehicle repair	1059/23.03.17	10,000.00
	Sri Suresh Ch Mohanty	1075/14.03.16	10,000.00	Vehicle repair	492/20.08.16	10,000.00
		<b>Total</b>	<b>95,250.00</b>		<b>Total</b>	<b>90,250.00</b>

**Para-8.6 :- Advance outstanding more than one year (paid during 2015-16) but not adjusted as on 31.03.2017. (POM page-21)**

As per Finance Department Order No.2221/F., dtd.08.03.2002 and Letter No.15179/DLFA., dtd.28.09.2013 outstanding advances outstanding 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.

In response to POM issued vide no-7/29.01.18, The EO did not furnish any reply.

Hence the outstanding advances for more than one year are recoverable. Up-to the last audit report the outstanding advances up- to 2014-15 have been surcharged. Hence in the present audit the outstanding advance relating to the year 2015-16 comes to Rs.5,000.00 as detailed below is suggested for recovery from the sanctioning authority and the employee to whom advances was paid as per Letter No.15179/DLFA,dtd.28.09.2013.

Sl. No.	Name of the advancee	Voucher No/Date	Amount	Purpose	Sanctioning authority	Remarks
1	2	3	4	5	6	7
A.	Accountant cash book					
1	Sri Rupananda Gardia, peon	214/12.06.15	5,000.00	Medical	Sri R C Pradhan	
		<b>Total</b>	<b>5,000.00</b>			

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	2500
2	Sri Rupananda Gardia	Peon	Jharsuguda Municipality, Dist-Jharsuguda	2500

PARA: 9 GRANTS

Jharsuguda Municipality. Jharsuguda - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	367019862.00	199422846.00	566442708.00	119873619.00	31-03-2017	446569089.00	
	<b>GRAND TOTAL</b>	<b>367019862.00</b>	<b>199422846.00</b>	<b>566442708.00</b>	<b>119873619.00</b>		<b>446569089.00</b>	

Comments :

**Para- 9.1-** Statement showing the details of Grants received and utilized in respect of Jharsuguda Municipality for the year 2016-17

Sl. No.	Head of Account	G.O No/Date	OB as on 01.04.2016	Grants received during 2016-17	Total	Grants utilised during 2016-17	Grants to be utilized as on 31.03.2017	Percentage of utilization
1	2	3	4	5	6	7	8	9
1	Octroi Compensation grants	11018/HUD/06.05.16		12251000.00	0.00	0.00	0.00	0
		16242/HUD/04.07.16		24503000.00				
		26520/HUD/11.11.16		18377000.00				
		4210/HUD/23.02.17		17923000.00				
		3517/HUD/30.03.17		452000.00				
		<b>Total</b>	<b>-6911761.00</b>	<b>73506000.00</b>	<b>66594239.00</b>	<b>73506000.00</b>	<b>-6911761.00</b>	<b>100</b>
2	Road maintainance (Incentive)		110551.00					
		<b>Total</b>	<b>110551.00</b>	<b>0.00</b>	<b>110551.00</b>	<b>0.00</b>	<b>110551.00</b>	<b>0</b>
3	Road Development grant	27171/HUD/13.12.16		1260000.00				
		29177/HUD/12.13.16		3493000.00				
		29174/HUD/13.12.16		941000.00				
		3287/HUD/10.02.17		166000.00				
		3290/HUD/10.02.17		124000.00				
		3293/HUD/10.02.17		458000.00				
		<b>Total</b>	<b>227349.00</b>	<b>6442000.00</b>	<b>6669349.00</b>	<b>3934704.00</b>	<b>2734645.00</b>	<b>59</b>
4	13th FCA		33115181.00		33115181.00		33115181.00	
		<b>Total</b>	<b>33115181.00</b>	<b>0.00</b>	<b>33115181.00</b>	<b>7062134.00</b>	<b>26053047.00</b>	<b>21</b>
5	14th FCA	17974/HUD/25.07.16		18966000.00				
		30190/HUD/26.12.16		18966000.00				
		<b>Total</b>	<b>26593000.00</b>	<b>37932000.00</b>	<b>64525000.00</b>	<b>12421901.00</b>	<b>52103099.00</b>	<b>19</b>
6	M.V Tax	24513/HUD/19.10.16		3608000.00				
		2767/HUD/06.02.17		3609000.00				
		<b>Total</b>	<b>5575742.00</b>	<b>7217000.00</b>	<b>12792742.00</b>	<b>3886537.00</b>	<b>8906205.00</b>	<b>3</b>
7	Devolution Fund	16230/HUD/04.07.16		13499000.00				

		26534/HUD/11.11.16		960000.00				
		26542/HUD/11.11.16		457000.00				
		2600/HUD/03.02.17		13499000.00				
		<b>Total</b>	<b>30386193.00</b>	<b>28415000.00</b>	<b>58801193.00</b>	<b>6253895.00</b>	<b>52547298.00</b>	11
8	E.T Grant		50000.00	0.00	50000.00	0.00	50000.00	
		<b>Total</b>	<b>50000.00</b>	<b>0.00</b>	<b>50000.00</b>	<b>0.00</b>	<b>50000.00</b>	0
9	Asset creation	3270/HUD/10.02.17		458000.00				
		2779/HUD/06.02.17		960000.00				
		<b>Total</b>	<b>7688792.00</b>	<b>1418000.00</b>	<b>9106792.00</b>	<b>2770774.00</b>	<b>6336018.00</b>	30
10	SUDA for repair		733100.00	0.00	733100.00	0.00	733100.00	
		<b>Total</b>	<b>733100.00</b>	<b>0.00</b>	<b>733100.00</b>	<b>0.00</b>	<b>733100.00</b>	0
11	MLALAD	3751/DPMU/24.10.16	1564854.00	431805.00	1996659.00		1996659.00	
		<b>Total</b>	<b>1564854.00</b>	<b>431805.00</b>	<b>1996659.00</b>	<b>75000.00</b>	<b>1921659.00</b>	4
12	IMPLAD	442/DPMU/07.04.16		1500000.00				
		689/DPMU/04.06.16		4600000.00				
		<b>Total</b>	<b>-294217.00</b>	<b>6100000.00</b>	<b>5805783.00</b>	<b>0.00</b>	<b>5805783.00</b>	0
13	Special Problem Fund		877044.00	0.00	877044.00		877044.00	
		<b>Total</b>	<b>877044.00</b>	<b>0.00</b>	<b>877044.00</b>	<b>150000.00</b>	<b>727044.00</b>	17
14	AWC Fund	2378/SW/11.11.16	3187566.00	140000.00	3327566.00		3327566.00	
		<b>Total</b>	<b>3187566.00</b>	<b>140000.00</b>	<b>3327566.00</b>	<b>1764970.00</b>	<b>1562596.00</b>	53
15	BRGF		2382036.00	0.00	2382036.00		2382036.00	
		<b>Total</b>	<b>2382036.00</b>	<b>0.00</b>	<b>2382036.00</b>	<b>3044896.00</b>	<b>-662860.00</b>	100
16	P D Fund		5614270.00	0.00	5614270.00		5614270.00	
		<b>Total</b>	<b>5614270.00</b>	<b>0.00</b>	<b>5614270.00</b>	<b>794945.00</b>	<b>4819325.00</b>	14
17	Election/Census	209/SDO(J)/17.01.17		217600.00				
		1595/SDO(J)/14.03.17		448000.00				
		1593/SDO(J)/14.03.17		80000.00				
		1590/SDO(J)/14.03.17		84000.00				
		<b>Total</b>	<b>-106082.00</b>	<b>829600.00</b>	<b>723518.00</b>	<b>217600.00</b>	<b>505918.00</b>	30
18	Performance based incentive		-1157594.00	0.00	-1157594.00		-1157594.00	
		<b>Total</b>	<b>-1157594.00</b>	<b>0.00</b>	<b>-1157594.00</b>	<b>1685705.00</b>	<b>-2843299.00</b>	100
19	IHSDP		63581446.00	0.00	63581446.00		63581446.00	
		<b>Total</b>	<b>63581446.00</b>	<b>0.00</b>	<b>63581446.00</b>	<b>2259808.00</b>	<b>61321638.00</b>	4
20	Conservation of water bodies		291260.00	0.00	291260.00	0.00	291260.00	
		<b>Total</b>	<b>291260.00</b>	<b>0.00</b>	<b>291260.00</b>	<b>0.00</b>	<b>291260.00</b>	0
21	Maintenance of road & bridges		3537558.00	5299000.00	8836558.00		8836558.00	
		<b>Total</b>	<b>3537558.00</b>	<b>5299000.00</b>	<b>8836558.00</b>	<b>0.00</b>	<b>8836558.00</b>	0
22	Building repair (Original)		-974381.00	0.00	-974381.00	0.00	-974381.00	
		<b>Total</b>	<b>-974381.00</b>	<b>0.00</b>	<b>-974381.00</b>	<b>0.00</b>	<b>-974381.00</b>	0
23	Road repair (Original)		-3083262.00	0.00	-3083262.00	0.00	-3083262.00	

		<b>Total</b>	<b>-3083262.00</b>	<b>0.00</b>	<b>-3083262.00</b>	<b>0.00</b>	<b>-3083262.00</b>	<b>0</b>
24	Maint of Non residential building		152755.00	474000.00	626755.00	0.00	626755.00	
		<b>Total</b>	<b>152755.00</b>	<b>474000.00</b>	<b>626755.00</b>	<b>0.00</b>	<b>626755.00</b>	<b>0</b>
25	UIDSSMT		155829021.00	0.00	155829021.00	0.00	155829021.00	
		<b>Total</b>	<b>155829021.00</b>	<b>0.00</b>	<b>155829021.00</b>	<b>0.00</b>	<b>155829021.00</b>	<b>0</b>
26	WODC	Online/20.12.18		9015831.00				
		751/DPMU/23.06.16		6700000.00				
		549/DPMU/16.05.16		2000000.00				
		1107/DPMU/09.09.16		364795.00				
		<b>Total</b>	<b>14694446.00</b>	<b>18080626.00</b>	<b>32775072.00</b>	<b>14119000.00</b>	<b>18656072.00</b>	<b>43</b>
27	City Dev Plan		658430.00	0.00	658430.00	0.00	658430.00	
		<b>Total</b>	<b>658430.00</b>	<b>0.00</b>	<b>658430.00</b>	<b>0.00</b>	<b>658430.00</b>	<b>0</b>
28	Const of Rest shed		1791161.00	0.00	1791161.00	0.00	1791161.00	
		<b>Total</b>	<b>1791161.00</b>	<b>0.00</b>	<b>1791161.00</b>	<b>0.00</b>	<b>1791161.00</b>	<b>0</b>
29	Const of Public toilet		1385100.00	0.00	1385100.00	0.00	1385100.00	
		<b>Total</b>	<b>1385100.00</b>	<b>0.00</b>	<b>1385100.00</b>	<b>0.00</b>	<b>1385100.00</b>	<b>0</b>
30	Hon/TA/DA of CP/CP/Coun	21555/HUD/09.09.16		75600.00				
		4475/HUD/25.02.17		13000.00				
		<b>Total</b>	<b>43450.00</b>	<b>88600.00</b>	<b>132050.00</b>	<b>24750.00</b>	<b>107300.00</b>	<b>19</b>
31	Swasch Bharat Mission	online/10.11.16		7723215.00				
		<b>Total</b>	<b>19476854.00</b>	<b>7723215.00</b>	<b>27200069.00</b>	<b>0.00</b>	<b>27200069.00</b>	<b>0</b>
32	NACP administrative charges	385/DSWO(J)/ 21.06.17		20000.00				
		<b>Total</b>	<b>0.00</b>	<b>20000.00</b>	<b>20000.00</b>	<b>20000.00</b>	<b>0.00</b>	<b>100</b>
33	Solid Waste management	15614/HUD/29.06.16		3721000.00	3721000.00		3721000.00	
		<b>Total</b>	<b>0</b>	<b>3721000.00</b>	<b>3721000.00</b>	<b>0</b>	<b>3721000.00</b>	<b>0</b>
34	Protection of Govt Land			1585000				
		<b>0</b>	<b>1585000</b>	<b>1585000</b>	<b>0</b>	<b>1585000</b>	<b>0</b>	
		<b>G Total</b>	<b>367019862.00</b>	<b>199422846.00</b>	<b>566442708.00</b>	<b>119873619.00</b>	<b>446569089.00</b>	<b>21.16%</b>

## Para - 9.2 - Low utilization of grants -

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 praise worthy at all.

Further It would be seen that there was unspent grant of Rs 36,70,19,862.00 at the beginning of the year i.e. on 1.04.2016. During the year under audit a total sum of Rs 19,94,22,846.00 was received as grants under different schemes. The total grants available for utilization was Rs 56,64,42,708.00. Only Rs 11,98,73,619.00 has been spent during the year 2016-17 leaving a balance of Rs 44,65,69,089.00. The percentage of utilization of grants only 21.16 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 fag 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. 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 seen that by the end of the financial year 2016-17 i.e. as on 31.03.2017 there is unspent grant of Rs. 44,65,69,089.00. Due to improper maintenance of Grants register, the year wise break up of unspent grants under different schemes could not be worked out. However in present audit the year wise break up of unutilized grants is furnished below.

Year	Amount	Remarks
Upto 2015-16	30,82,08,568.00	
2016-17	13,83,60,521.00	
<b>Total</b>	<b>44,65,69,089.00</b>	

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 rolling0020unspent since long and have no scope to utilize in future need be refunded to proper quarter.

**PARA: 10 UTILISATION CERTIFICATE**

Jharsuguda Municipality. Jharsuguda - 2016-2017

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	418062002.00	119873619.00	537935621.00	129647478.00	31-03-2017	408288143.00	
	<b>GRAND TOTAL</b>	<b>418062002.00</b>	<b>119873619.00</b>	<b>537935621.00</b>	<b>129647478.00</b>		<b>408288143.00</b>	

**Comments :**

**Para-10.1 Details of submission of UCs during 2016-17.**

Statement showing the details of submission of Utilization Certificate during the year 2016-17.					
Sl. No.	Scheme	Amount	Year	Letter No/Date	To whom UC submitted
1	Octroi compensation	64,231,000.00	2015-16	3569/30.12.2016	PD DRDA-cum-PD SUDA, Jharsuguda
	<b>Total</b>	<b>64,231,000.00</b>			
2	Asset creation	1,051,909.00	2013-14	1502/27.04.2016	Do
		1,908,865.00	2013-14	768/31.03.2017	Do
	<b>Total</b>	<b>2,960,774.00</b>			
3	Road & Bridges	339,860.00	2011-12	2026/30.07.2016	Do
		587,095.00	2012-13	2038/30.07.2016	Do
		999,705.00	2015-16	684/31.03.2017	Do
	<b>Total</b>	<b>1,926,660.00</b>			
4	Road Development	1,793,459.00	2014-15	2034/30.07.2016	Do
		894,486.00	2015-16	2034/30.07.2017	Do
		943,134.00	2014-15	3583/30.02.2016	Do
	<b>Total</b>	<b>3,631,079.00</b>			
5	Road Maintenance	111,360.00	2010-11	2036/30.07.2016	Do
	<b>Total</b>	<b>111,360.00</b>			
6	Incentive Grants	2,276,000.00	2014-15	680/31.03.2017	Do
	<b>Total</b>	<b>2,276,000.00</b>			
7	14th FCA	2,936,263.00	2015-16	3585/30.12.2016	Do
		5,982,927.00	2015-16	686/31.03.2017	Do
		2,618,954.00	2016-17	686/31.03.2018	Do
	<b>Total</b>	<b>11,538,144.00</b>			
8	Devolution	1,298,634.00	2014-15	2028/30.03.2017	Do
		98,040.00	2013-14	3581/30.03.2017	Do
	<b>Total</b>	<b>1,396,674.00</b>			
9	13th FCA	1,734,727.00	2014-15	2030/30.07.16	Do
		1,000,000.00	2013-14	2032/30.07.16	Do
		2,362,802.00	2014-15	2032/30.07.16	Do



		99,120.00	2014-15	3575/30.12.2016	Do
		615,996.00	2011-12	3575/30.12.2016	Do
		534,004.00	2010-11	3575/30.12.2018	Do
		989,584.00	2011-12	3579/30.12.2016	Do
		98,991.00	2013-14	3577/30.12.2016	Do
		91,773.00	2012-13	3577/30.12.2017	Do
		599,198.00	2014-15	682/31.03.2017	Do
		998,821.00	2011-12	682/31.03.2018	Do
	<b>Total</b>	<b>9,125,016.00</b>			
10	M.V Tax	1,000,000.00	2014-15	3571/30.12.2016	Do
		4,308,329.00	2015-16	3573/30.12.2016	Do
	<b>Total</b>	<b>5,308,329.00</b>			
11	Special Problem Fund	673,722.00	2013-14	1455/30.05.2016	Do
		150,000.00	2013-14	676/31.03.2017	Do
	<b>Total</b>	<b>823,722.00</b>			
12	Special Development Programme	100,000.00	2013-14	1457/30.05.2016	Do
	<b>Total</b>	<b>100,000.00</b>			
13	Periphery Development Fund	1,738,616.00	2014-15	2313/14.09.2016	Do
		201,200.00	2014-15	553/22.03.2017	Do
	<b>Total</b>	<b>1,939,816.00</b>			
14	BRGF	2,104,694.00	2014-15	338/21.02.2017	Do
		1,535,182.00	2013-14	338/21.02.2017	Do
	<b>Total</b>	<b>3,639,876.00</b>			
15	MLALAD	229,350.00	2014-15	1453/30.05.2016	Do
		452,644.00	2013-14	1453/30.05.2017	Do
		73,763.00	2013-14	688/31.03.2017	Do
	<b>Total</b>	<b>755,757.00</b>			
16	WODC	8,565,839.00	2014-15	339/21.02.2017	Do
		6,222,007.00	2015-16	339/21.02.2017	Do
		1,721,749.00	2016-17	339/21.02.2017	Do
	<b>Total</b>	<b>16,509,595.00</b>			
17	AWC	140,000.00	2014-15	1993/26.07.2016	DSWO, Jharsuguda
		200,000.00	2014-15	1991/26.07.2016	Do
		500,000.00	2014-15	1989/26.07.2016	Do
		768,706.00	2013-14	1989/26.07.2016	Do
		1,764,970.00	2013-14	509/16.03.2017	Do
	<b>Total</b>	<b>3,373,676.00</b>			
	<b>Grand Total</b>	<b>129,647,478.00</b>			

**Para-10.2 Year wise submission of Utilization certificate**

Sl No.	Year	Amount	Remarks
1	2	3	4
1	2010-11	1,051,909.00	
2	2010-12	3,835,525.00	
3	2010-13	2,687,945.00	
4	2010-14	22,077,957.00	
5	2010-15	15,806,108.00	
6	2010-16	17,423,358.00	
7	2010-17	66,764,676.00	
	<b>Total</b>	<b>129,647,478.00</b>	

**Para-10.3 Year wise break up of outstanding UCs as on 31.03.2017.**

Sl No.	Year	Amount	Remarks
1	2	3	4
1	2016-17	0.00	
2	15-16	13,79,50,151.00	
3	14-15	4,92,20,207.00	
4	13-14	8,42,58,331.00	
5	2012-13	13,68,59,454.00	
	<b>Total</b>	<b>40,82,88,143.00</b>	

**Para-10.4 Less submission of Utilization Certificate**

On checking of the UC files of different schemes it was noticed that there was outstanding for submission of UC of Rs 41,80,62,002.00 as on 31.03.2016. During the year under audit grants to the tune of Rs11,98,73,619.00 has been utilized. So the total UC due for submission is Rs 53,79,35,621.00 as on 31.03.2017. But Rs 12, 96,47,478.00 has been submitted to proper quarter during the year leaving a balance of Rs 40,82,88,143.00.

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 was not submitted to proper quarter soon after utilization of grant?
- 2- Whether the same have been submitted during the financial year 2018-19?

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 - Non deposit of collection amount. POM Page ref-35 to 36				
On checking of Misc receipt book with reference to DCR it is noticed that Rs 1,66,606.00 was collected from difference sources. But the same have not been deposited into the Municipal exchequer. The details of the same are as follows.				
Sl. No.	Name of the T C	MR No(Book no)/Date	Amount	From whom amount collected
1	Sri Suresh Ch Mahanty, T.C	19514(196)/17.02.2017	300.00	Sri Laxman Kishan
		19515(196)/17.02.2017	1,000.00	Sri A Narayan Patra
		Total	1,300.00	
2	Sri Abhdhut Padhan,TC	18785(188)/24.08.2017	14,300.00	Sandhya Mishra
		18786(188)/24.09.2017	15,037.00	Snita Charandra Naik
		18787(188)/24.08.2017	13,200.00	Alapurna Samanta
		18788(188)/24.08.2017	13,200.00	Chitrabhanu Nadey
		18790(188)/04.09.2017	26,411.00	Mrinal Bose
		18791(188)/04.09.2017	8,400.00	Glad son Tirky
		18792(188)/04.09.2017	13,649.00	Samanath Majundar
		18793(188)/04.09.2017	3,426.00	Khusbu Khamari
		18794(188)/04.09.2017	9,570.00	Niranjan Tripathy
		18795(188)/13.09.2017	7,249.00	Md Mafiz
		18796(188)/23.09.2017	9,554.00	Wasi Ahmed
		18797(188)/25.10.2017	8,360.00	Manwan Hussain
		18798(188)/17.11.2017	3,500.00	Santosh Sethy
		18799(188)/25.11.2017	7,900.00	Vijay Sow
		18800(188)/25.10.2017	11,550.00	Jasoda Nath
	Total	1,65,306.00		
	Grand Total	1,66,606.00		

Query was made upon the local authority to explain

i. Why the amount will not be treated as loss to the municipality.

ii. Who will be held responsible for such losses.

In response to issue of POM No-13/31.01.2018 in this regard, the local authority recovered Rs 1,66,606.00 from the following officials.

Sl. No.	Amount	MR No/Date	From whom recovered	Remarks
1	1,300.00	22522(226)/17.04.2018	Sri Suresh Ch Mahanty, T.C	
2	1,65,306.00	22813(229)/19.01.2018	Sri Abhdhut Padhan, TC	
<b>Total</b>	<b>1,66,606.00</b>			

The recovery was verified with the concerned records and found to be correct. Hence para is dropped.

The local authority is suggested to take disciplinary action against the erring officials and strengthen the monitoring system so that such irregularities can be prevented in future. The attention of higher administrative authorities like Collector, Jharsuguda & PD DRDA, Jharsuguda is also invited in this matter.

**11.2 - Non deposit of collection amount. POM Page ref-38 to 39**

On checking of Misc receipt book with reference to DCR it is noticed that Rs 58,657.00 was collected from difference sources. But the same have not been deposited into the Municipal exchequer. The details of the same are as follows.

Sl.No.	Name of the T C	MR No(Book no)/Date	Amount	From whom amount collected
1	Sri Jagannath Patel, TC	19082(191)10.01.17	4,200.00	Priti Podder
		19083(191)11.01.17	5,557.00	Ram Brij Ram Khatick
		19084 (191)11.01.17	4,800.00	Ram Brij Ram Khatick

19085(191)24.01.17	4,000.00	Ramadyal
19086(191)28.01.17	2,400.00	Mohabir Lal
19087(191)28.01.17	2,400.00	S.S. Parida
19088(191)30.01.17	3,600.00	Monaj Goal
19089(191)30.01.17	3,600.00	Shyam sundar Sharma
19090(191)13.02.17	1,200.00	Sankarlal Sriwas
19091(191)30.03.17	1,200.00	Ram Chandra Behera
19092(191)31.03.17	4,800.00	L.N. Verma
19093(191)26.04.17	3,600.00	Dr.Bikash Chandra Nanda
19094(191)26.04.17	1,500.00	Smt Sukumari Patra
19095(191)26.04.17	2,400.00	A.K.Sarangi
19096(191)01.03.17	3,600.00	Domadhar Mishra
19097(191)31.05.17	3,600.00	Sarbeswar Biswal
19098(191)31.05.17	2,400.00	Dr.Durga Prasad Kar
19099(191)31.03.17	2,400.00	Dr.Durga Prasad Kar
19100(191)31.03.17	1,400.00	Tikesh Kumar Patel
<b>Total</b>	<b>58,657.00</b>	

Query was made upon the local authority to explain

i. Why the amount will not be treated as loss to the municipality.

ii. Who will be held responsible for such losses.

In response to issue of POM No-15/31.01.2018 in this regard, the local authority recovered Rs 58,657.00 from the following officials.

Sl. No.	Amount	MR No/Date	From whom recovered	Remarks
1	58,657.00	22810(229)/09.01.2018	Sri Jagannath Patel, TC	
<b>Total</b>	<b>58,657.00</b>			

The recovery was verified with the concerned records and found to be correct. Hence para is dropped.

The local authority is suggested to take disciplinary action against the erring officials and strengthen the monitoring system so that such irregularities can be prevented in future. The attention of higher administrative authorities like Collector, Jharsuguda & PD DRDA, Jharsuguda is also invited in this matter.

## 11.3 - Non deposit of collection amount. POM Page ref-40 to 42

On checking of Misc receipt book with reference to DCR it is noticed that Rs 96,206.00 was collected from difference sources. But the same have not been deposited into the Municipal exchequer. The details of the same are as follows.

Sl. No.	Name of the T C	MR No(Book no)/Date	Amount	From whom amount collected
1	Sri Jagannath Patel, TC	17871(179)24.4.2017	3600.00	Kausal Singh
		17872(179)24.4.2017	3600.00	Dr. Bikash Chandra Nanda
		17873(179)4.5.2017	1200.00	Nasim Ahamad
		17874(179)12.5.2017	2400.00	Bikash Kumar Padder
		17875(179)12.5.2017	2400.00	Anup Kumar Podder
		17876(179)12.5.2017	2400.00	Mohan Mani Sahoo
		17877(179)12.5.2017	201.00	Amlesh Agrawal
		17878(179)29.5.2017	3000.00	Budriddin Dhobi
		17879(179)29.5.2017	2400.00	Sundar Singh
		17880(179)3.6.2017	2400.00	Tarangini Padey
		17881(179)3.6.2017	3600.00	Tarangini Padey
		17882(179)7.6.2017	3600.00	Radhe Shyam Modi
		17883(179)8.6.2017	2400.00	Rajib kumar Panigrahi
		17884(179)16.6.2017	3600.00	Jethabhai Karsan
		17885(179)28.6.2017	1200.00	N.K. Awasty
		17886(179)28.6.2017	2400.00	N.K.Awasty
		17887(179)11.7.2017	2400.00	Monoj Kumar Sharma
		17888(179)14.7.2017	2400.00	Ehtesham Ansari
		17889(179)14.7.2017	3600.00	Babulal Pandit
		17890(179)14.7.2017	4800.00	S.N. Moharana
		17891(179)19.7.2017	1200.00	Sitaram Radheshyam
		17892(179)20.7.2017	840.00	Ashok Kumar Panda

		17893(179)22.7.2017	585.00	Jaswant Vegad
		17894(179)22.7.2017	9600.00	Shyam Sundar Agrawal
		17895(179)26.7.2017	4800.00	Sundan Das Sindhi
		17896(179)26.7.2017	1200.00	Sundan Das Sindhi
		17897(179)29.7.2017	1200.00	Abray Ali Qurashi
		17898(179)3.8.2017	2700.00	Bharat Vegad
		17899(179)3.8.2017	1500.00	Sarajini Sahu
		17900(179)3.8.2017	1500.00	Shatrughna Sahoo
		<b>TOTAL</b>	<b>78,726.00</b>	
2	Sri Madananda Seth, S.I	20401(205)23.7.2017	560.00	Mamata Tiwari
		20402(205)23.7.2017	560.00	Ramji Pawan
		20403(205)23.7.2017	560.00	Narayan Pandey
		20404(205)23.7.2017	1680.00	Hararam Paswan
		20405(205)23.7.2017	560.00	Mahendra Pandey
		20406(205)24.7.2017	530.00	Binod Pandit
		20407(205)25.7.2017	560.00	Ravikanta Sharma
		20408(205)25.7.2017	530.00	Aswini Mohaptra
		20409(205)25.7.2017	620.00	Govinda Rout
		20410(205)27.7.2017	1120.00	Amrut Yadav
		20411(205)27.7.2017	620.00	Prakash Banchher
		20412(205)27.7.2017	620.00	Giridhari Dwibedi
		20413(205)28.7.2017	620.00	Jagadish Yadav
		20414(205)28.7.2017	1000.00	Debasis Patel
		20415(205)31.7.2017	1000.00	Ashok Kumar Taudia
		20416(205)31.7.2017	680.00	Arun Kumar Yayav
		20417(205)16.8.2017	1500.00	Sachia Patel
		20418(205)16.8.2017	1500.00	Dinesh Singh
		20419(205)19.8.2017	620.00	Sanju devi Saha
		20420(205)19.8.2017	620.00	Barameswar Guptaa
		20421(205)19.8.2017	620.00	Soumitra Pandey
		20422(205)5.9.2017	800.00	Omprakash Sa
		<b>TOTAL</b>	<b>17,480.00</b>	
		<b>G TOTAL</b>	<b>96,206.00</b>	

Query was made upon the local authority to explain

i. Why the amount will not be treated as loss to the municipality.

ii. Who will be held responsible for such losses.

In response to issue of POM No-16/03.02.2018 in this regard, the local authority recovered Rs 1,66,606.00 from the following officials.

Sl. No.	Amount	MR No/Date	From whom recovered	Remarks
1	78,726.00	22811(229)/01.02.2018	Sri Jagannath Patel, TC	
2	17,480.00	22812(229)/02.02.2018	Sri Madanananda Seth, S.I	
<b>Total</b>	<b>96,206.00</b>			

The recovery was verified with the concerned records and found to be correct. Hence para is dropped.

The local authority is suggested to take disciplinary action against the erring officials and strengthen the monitoring system so that such irregularities can be prevented in future. The attention of higher administrative authorities like Collector, Jharsuguda & PD DRDA, Jharsuguda is also invited in this matter.

## 11.4 - Misappropriation of cash by way of exhibiting less figure in DCR. POM page ref-43

On checking of totalling of DCR, it was noticed that Rs 5,650.00 has been lost by way of exhibiting less by the tax collectors in total figure then that of actual collection. The details of the same are as follows.

Sl. No.	Name of the tax collector	MR No (Book No)/Date	Actual amount collected	Total collection shown in DCR	Less shown	DCR page no ref
1.	Sri Brusava Dehuri	52751 to 52753 (528) 21.3.17 (Holding Tax)	5,733.00	5,633.00	100.00	76

2.	Sri Jagannath Patel	20601 To 20637 (207)23.11.17 Mise.	1,08,150.00	1,05,450.00	2,700.00	2
	-do-	20640 To 20644(207) Mise, 23.11.17	22,470.00	21,470.00	1,000.00	4
		<b>Total</b>	<b>1,30,620.00</b>	<b>1,26,920.00</b>	<b>3,700.00</b>	
3	Sri Suresh Chandra Mohanty	19434 to 19473(195) Mise.21.1.17	37,325.00	36,025.00	1300.00	26
	-do-	20314 To 20338 (204) Mise. 10.7.12	22,250.00	21,700.00	550.00	42
		<b>Total</b>	<b>59,575.00</b>	<b>57,725.00</b>	<b>1,850.00</b>	
		<b>G Total</b>	<b>1,95,928.00</b>	<b>1,90,278.00</b>	<b>5,650.00</b>	

So Rs 5,650.00 as above are lost by way of above manner.

Query was made upon the local authority to explain

i. Why the amount will not be treated as loss to the municipality.

ii. Who will be held responsible for such losses.

In response to issue of POM No-16/03.02.2018, the local authority recovered Rs 5,650.00 from the following officials.

Sl. No.	Amount	MR No/Date	From whom recovered	Remarks
1	100.00	21240(213)/03.03.2018	Sri Brusava Dehuri	
2	3,700.00	22512(226)/06.04.2018	Sri Jagannath Patel	
3	1,850.00	22521(226)/17.04.2018	Sri Suresh Chandra Mohanty	
<b>Total</b>	<b>5,650.00</b>			

The recovery was verified with the concerned records and found to be correct. Hence para is dropped.

The local authority is suggested to take disciplinary action against the erring officials and strengthen the monitoring system so that such irregularities can be prevented in future. The attention of higher administrative authorities like Collector, Jharsuguda & PD DRDA, Jharsuguda is also invited in this matter.

## 11.5 - Misappropriation of cash by way of non deposit of collection amount. POM page ref-44 to 45

On checking of Misc receipt book with reference to DCR it is noticed that Rs.30,000. 00 has not been deposited into the Municipal exchequer. The details of the same are as follows.

Sl.No.	Name of the T C	MR No(Book no)/Date	Amount	From whom amount collected
1	Sri Somanath Patel, TC	16414(165)20.5.15	6,000.00	Sanatan Kumar
		16415(165)20.5.16	4,000.00	Sanjib Ku. Chekel
		16416(165)4.3.17	2,000.00	Sajid Haque
		16417(165)8.3.17	4,000.00	Hareram Saha
		16418(165)31.3.17	2,000.00	Rakash Kaleth
		16419(165)3.5.17	2,000.00	Basir Alli
		16420(165)25.7.17	2,000.00	S.K. Ahamad
		16421(65)11.8.17	2,000.00	Sanjib Sahu
		16422(165)10.11.17	2,000.00	Prasannajit Das
		16423(165)14.12.17	2,000.00	Raju Suna
		16424(165)15.12.17	2,000.00	Mayadhar Suna
		<b>Total</b>	<b>30,000.00</b>	

Query was made upon the local authority to explain

i. Why the amount will not be treated as loss to the municipality.

ii. Who will be held responsible for such losses.

In response to issue of POM No-18/17.02.2018 in this regard, the local authority recovered Rs 58,657.00 from the following officials.

Sl. No.	Amount	MR No/Date	From whom recovered	Remarks
1	20,000.00	22814(229)/09.01.2018	Sri Somanath Patel, TC	Out of Rs 24,000.00

2	10,000.00	22515(226)/09.04.2018	Sri Somanath Patel, TC	
<b>Total</b>	<b>30,000.00</b>			

The recovery was verified with the concerned records and found to be correct. Hence para is dropped.

The local authority is suggested to take disciplinary action against the erring officials and strengthen the monitoring system so that such irregularities can be prevented in future. The attention of higher administrative authorities like Collector, Jharsuguda & PD DRDA, Jharsuguda is also invited in this matter.

## 11.6 - Misappropriation of cash by way of non deposit of collection amount. POM page ref-53 to 57

On checking of Misc receipt book with reference to DCR it is noticed that Rs .7,75,210.00 has not been collected from the difference sources & from different persons. But the same was not deposited into the Municipal exchequer. The details of the same are as follows.

Sl.No.	Name of the T C	MR No(Book no)/Date	Amount	From whom amount collected
	Sri Aditya Kumar Patra, Cashier	19294(193)22.3.17	5,000.00	Raju Bag
		19380(194)6.4.17	51,282.00	Md Safique
		19381(194)10.4.17	1,000.00	Bhajaraj Bhoi
		19396(194) 9.5.17	5,000.00	Chulendra Badi
		19397(194) 11.5.17	2,500.00	Raju Bag
		19398(194) 11.5.17	9,704.00	Mahatab Khan
		19399 (194) 11.5.17	3,350.00	Sanu Kumar
		19923(200) 24.4.17	40,000.00	Naresh Kumar Agarwal
		19924(200)24.4.17	5,000.00	Ugrasen Bhama
		19925(200)24.4.17	4,200.00	Dhanbad District Sulabh
		19926(200)24.4.17	4,200.00	International Institution
		19927(200) 24.4.17	4,200.00	Swashtyakar Bharat servic
		19928(200)24.4.17	4,000.00	Akash Munda
		19929(200) 24.4.17	1,500.00	Akash Munda
		19930(200) 26.4.17	4,200.00	Orissa Rubber Udyog
		19931(200) 26.4.17	4,200.00	Indian Trader
		19932(200) 26.17	4,200.00	Gagan Chemical
		19933(200) 26.4.17	20,000.00	Mangilal Sandha
		19934(200) 26.4.17	500.00	Bhajaraj Bhoi
		19935(200) 27.4.17	21,000.00	Arun Kumar
		19936(200) 28.4.17	20,000.00	Koushal Singh
		19937(200) 1.5.17	4,855.00	Raju Bag
		19938(200)4.5.17	3,000.00	Rajesh Prasad Sahu
		19939(200)5.5.17	3,000.00	Hrudananda Rohidas
		19940(200)4.5.17	5,000.00	Hrudananda Rohidas
		19942(200) 4.5.17	2,000.00	Ram Chandra Oram
		19943(200) 5.5.17	6,000.00	Ashok Kumar Rout
		19944(200) 5.5.17	3,840.00	Sudhir Kumar Didiwani
		19945(200) 11.5.17	10,000.00	Mohatab Khan
		19946(200)11.5.17	10,000.00	Mohatab Khan
		19947(200)11.5.17	10,000.00	Mohatab Khan
		19948(200)11.5.17	10,000.00	Mohatab Khan
		19949(200)11.5.17	10,000.00	Mohatab Khan
		19950(200)11.5.17	10,000.00	Mohatab Khan
		19951(200)11.5.17	10,000.00	Mohatab Khan
		19952(200)11.5.17	10,000.00	Mohatab Khan
		19953(200)11.5.17	10,000.00	Mohatab Khan
		19954(200) 11.5.17	10,000.00	Mohatab Khan
		19955(200) 11.5.17	10,000.00	Mohatab Khan
		19959(200)16.5.17	1,000.00	Suratha Naik
		19960(200) 16.5.17	4,970.00	Ram Chandra Oram
		19961(200) 20.5.17	5,000.00	Hrudananda Rohidas
		19962(200) 20.5.17	2,462.00	Ugrasen Bhama
		19964(200) 23.5.17	4,900.00	Hemanta Kumar Kishan
		19965(200) 23.5.17	1,250.00	Chupendra Badi
		19967 (200) 30.5.17	9,705.00	Sudhir Kumar Didwani



		19968(200)30.5.17	4,900.00	Arjun Bhengra
		19969(200)30.5.17	1,700.00	Arjun Bhengra
		19970(200) 30.5.17	1,243.00	Chulindri Badi
		19971(200) 20.5.17	1,200.00	Sudhir Kumar Didwani
		19972(200) 20.6.17	1,200.00	Sanu Kumar
		19973(200) 20.6.17	1,200.00	Kali Prasad Kumar
		19974(200) 20.6.17	1,455.00	Kali Prasad Kumar
		19975(200)21.6.17	2,500.00	Raju Bag
		19977(200) 27.6.17	5,000.00	Raju Bag
		19978(200) 28.6.17	10,000.00	Mahatab Khan
		19979(200)28.6.17	1,500.00	Raju Bag
		19980(200) 28.6.17	2,400.00	S.K. Didwani
		19981(200) 28.6.17	4,855.00	Raju Bag
		19982(200) 28.6.17	1,200.00	Deepak Kumar Rout
		19983(200)28.6.17	600.00	Hrudananda Rohidas
		19984(200) 28.6.17	5,000.00	Bidyadhar Minz
		19985(200)8.6.17	1,400.00	Bidyadhar Minz
		19986(200)1.7.17	4,150.00	Deepk Kumar Patel
		19987(200)1.7.17	6,530.00	Deepk Kumar Patel
		19988(200) 6.7.17	750.00	Sudhir Kumar Didwani
		19989(200) 13.7.17	3,274.00	Raju Bag
		19990(200) 14.7.17	4,150.00	Jay Joshi
		19991(200) 15.7.17	4,000.00	Raju Bag
		19992(200) 15.7.17	5,890.00	Sudhir Kumar Didwani
		19993(200) 18.7.17	2,080.00	Madhusudan Deep
		19994(200) 18.7.17	2,080.00	Madhusudan Deep
		19995(200) 28.7.17	7,180.00	Kadambini Sahoo
		19996(200)4.8.17	4,700.00	Madhusudan Deep
		19997(200) 4.8.17	3,800.00	Madhsudan Deep
		19998(200)5.8.17	5,000.00	Ram Chandra Oram
		19999(200) 11.8.17	1,000.00	Sudhir Kumar Didwani
		20000(200)24.8.17	1,500.00	Chulendra Badi
		20517(206)16.9.17	2,000.00	Pradeep Kumar Sharma
		20518(206)16.9.17	5,000.00	Nanda kiswar Patra
		20519(206) 21.9.17	3,000.00	Kiran Sankar Bose
		20520(206)22.9.17	3,000.00	Kiran Sankar Bose
		20521(206) 21.9.17	5,000.00	City life Refail Pvt.
		20522(206) 21.9.17	500.00	Nikhil Kumar Sharma
		20523(206)21.9.17	500.00	Manish Kumar Sharma
		20524(206) 21.9.17	3,000.00	Rasiklal Rawal
		20525(206) 21.9.17	1,000.00	Md. Jahangir Hussani
		20526(206) 21.9.17	2,000.00	Jatin Gajjar
		20527(206) 22.9.17	3,000.00	Gopal Chandra Singh
		20529(206) 23.9.17	5,000.00	Prasad Patra
		20565((206) 4.12.17	2,000.00	Raj Kumar Badi
		20566(206) 4.12.17	2,000.00	Jay Vardhan Mishra
		20567(206) 4.12.17	1,000.00	Pradita Kishore Routray
		20568(206) 4.12.17	5,000.00	Pradita Kishore Routray
		20569(206) 4.12.17	2,000.00	Pradita Kishore Routray
		20570(206) 4.12.17	2,000.00	Badal Rajan Sahu
		20571(206) 4.11.17	5,000.00	Bidya Devi Yadav
		20572(206)5.12.17	500.00	Aruna Bagum
		20573(206) 6.12.17	1,000.00	Ghanashyam Manuja
		20574(206) 6.12.17	1,000.00	Rabi Saha
		20575(206) 8.12.17	1000.00	Satyananda Jayapuria
		20576(206) 8.12.17	9,570.00	Sarita Das
		20577(206)1 6.12.17	3,000.00	Sriharsh Singhria
		20578(206)1 6.12.17	1,000.00	Sabir Manihar
		20579(206)1 6.12.17	1,000.00	Ananda Agrawal
		20580(206) 19.12.17	5,900.00	Binayak Intelligence
		20581(206) 19.12.17	5,900.00	M/S D.D. Security
		20582(206) 19 .12.17	5,900.00	Razmen Power consoltant
		20583(206)21 .12.17	15,000.00	Manish Kr.Didwania
		20584(206) 21.12.17	1,500.00	Ritesh Jha



20585(206) 22.12.17	500.00	Bablu Kumar Sah
20586(206) 22.12.17	500.00	Durgadevi Panda
20587(206)22.12.17	5,000.00	Ram Binay Prasad Sheh
20588(206) 23.12.17	1,000.00	Mrutyanjay Sahu
20589(206)2 6.12.17	2,000.00	Kapil Agarwal
20590(206) 26.12.17	1,000.00	Kundan Agarwal
20591(206)2 6.12.17	1,000.00	Ajay Kumar Sharma
20592(206)27.12.17	1,000.00	Dank Ahmed
20593(206)27.12.17	1,000.00	Jogesh Meher
20594(206)27.12.17	3,000.00	Keshab Chandra Biswal
20595(206)28.12.17	1,000.00	Rukmani Sharma
20596(206) 29.12.17	1,000.00	Vikesh Kumar Rathor
20597(206) 3.1.18	2,000.00	Krishna Kumar Nag
20734(208) 4.9.17	4,150.00	Kalpit Kumar Rawal
20735(208) 4.9.17	3,900.00	Madhusudan Deep
20736(208) 21.9.17	1,000.00	Debasis Patel
20743(208)10.10.17	9,900.00	Naresh Kumar Patel
20744(208)16.10.17	2,000.00	Sudhir Kumar Didwania
20745(208)16.10.17	6,550.00	Sudhir Kumar Didwania
20746(208)24.10.17	5,000.00	Madhausudan Deep
20747(208)28.10.17	6,000.00	Deepak Kumar Rout
20748(208)28.10.17	6,550.00	Deepak Kumar Rout
20749(208)30.10.17	5,000.00	Gouranga Chandra Nayak
20750(208)30.10.17	4,100.00	Dileswar Keral
20751(208)1.11.17	3,500.00	Hari Kishan
20752(208)1.11.17	4,500.00	Hari Kishan
20753(208)6.11.17	1,550.00	Jay Joshi
20754(208)22.9.17	4,000.00	Bidyadhar Minz
20755(208)17.11.17	30,000.00	Vikesh Jekriwal
20756(208)17.11.17	10,000.00	Sudhir Kumar Didiwani
20757(208)17.11.17	10,000.00	S.K. Didiwani
20758(208)17.11.17	3,500.00	S.K. Didiwani
212101(213)2.1.18	44,285.00	Samir Electrical Bhopal M.P.
<b>Total</b>	<b>7,75,210.00</b>	

Query was made upon the local authority to explain

i. Why the amount will not be treated as loss to the municipality.

ii. Who will be held responsible for such losses.

In response to issue of POM No-22/24.03.2018 in this regard, the local authority recovered Rs 7,75,210.00 from Sri A K Patra. The tails are as follows.

Sl. No.	Amount	MR No/Date	From whom recovered	Remarks
1	44,285.00	22801(229)/06.01.2018	Sri Aditya Kumar Patra, Cashier	
2	80,000.00	22802(229)/30.01.2018	Sri Aditya Kumar Patra, Cashier	
3	1,42,840.00	22803(229)/31.01.2018	Sri Aditya Kumar Patra, Cashier	
4	1,91,270.00	22804(229)/02.02.2018	Sri Aditya Kumar Patra, Cashier	
5	72,836.00	22805(229)/29.03.2018	Sri Aditya Kumar Patra, Cashier	
6	5,000.00	22806(229)/03.04.2018	Sri Aditya Kumar Patra, Cashier	
7	1,69,579.00	22807(229)/04.04.2018	Sri Aditya Kumar Patra, Cashier	
8	59,200.00	22808(229)/04.04.2018	Sri Aditya Kumar Patra, Cashier	
9	10,200.00	22809(229)/10.04.2018	Sri Aditya Kumar Patra, Cashier	
<b>Total</b>	<b>7,75,210.00</b>			

The recovery was verified with the concerned records and found to be correct. Hence para is dropped.

The local authority is suggested to take disciplinary action against the erring officials and strengthen the monitoring system so that such irregularities can be prevented in future. The attention of higher administrative authorities like Collector, Jharsuguda & PD DRDA, Jharsuguda is also invited in this matter.

## 11.7 - Misappropriation of cash by way of non credit of refunded money of OAP/ODP/NOAP POM page ref-60 to 62

During the checking of OAP cash book, with reference to bank pass book & disbursement register, it is noticed the Rs 2,06,200.00 has been lost out of Govt fund. It is a common practice in this municipality that in every month the EO issues a self cheque through cashier. Accordingly the cashier distributes the cash among the disbursing officials and the same amount charges as final expenditure. After disbursement the cashier deposits the balance amount into the cash book.

But in these cases the cashier deposited less amount in the month of February 2017 & March 2017. The details are as follows.

### (a) For the month of February 2017.

1.Amount withdrawn from bank - Rs 17,35,600.00

2.Amount Paid to disbursing officials- Rs 16,00,000.00 (with balance amount of Rs 1,35,600.00 remain cash with cashier).

Sl. No	To whom amount paid	Amount allotted to the DOs	Amount disbursed by the DOs	Amount refunded
1	2	3	4	5
1	Sri Ananta Pandey	1,75,000.00	1,42,300.00	32,700.00
2	Sri Harhar Pradhan	2,00,000.00	1,95,600.00	4,400.00
3	Sri Kishore Naik	1,70,000.00	1,68,700.00	1,300.00
4	Sri Biranchi Patel	70,000.00	70,000.00	0.00
5	Sri Nala Rohidas	60,000.00	51,500.00	8,500.00
6	Sri Govinda Mangar	80,000.00	80,000.00	0.00
7	Sri J R Sahu	1,20,000.00	1,11,300.00	8,700.00
8	Sri D Dehury	1,40,000.00	1,38,900.00	1,100.00
9	Sri U Naik	1,10,000.00	1,00,700.00	9,300.00
10	Sri L B Singh Deo	90,000.00	84,300.00	5,700.00
11	Sri Dillip Pradhan	45,000.00	45,000.00	0.00
12	Sri N Bhoi	70,000.00	57,500.00	12,500.00
13	Sri Kishore Bagh	1,00,000.00	87,800.00	12,200.00
14	Sri Pratap Patel	70,000.00	60,600.00	9,400.00
15	Sri Abadhut Pradhan	1,00,000.00	70,200.00	29,800.00
	<b>Total</b>	<b>16,00,000.00</b>	<b>14,64,400.00</b>	<b>1,35,600.00</b>

Paid to disbursing officials- Rs 16,00,000.00

Amount disbursed Rs.14,64,400.00

Undisbursed amount received from Dos-Rs 1,35,600.00

Cash in hand with cashier Rs.1,35,600.00

Total available balance Rs. 2,71,200.00

Cash taken as receipt & deposited into bank as follows.

Date	Amount	Remarks
07.03.2017	1,00,000.00	
09.03.2017	65,600.00	
09.03.2017	75,600.00	
<b>Total</b>	<b>2,41,200.00</b>	

Balance money with cashier not deposited till issue of POM- Rs30,000.00

### (b)For the month of March 2017.

1.Amount withdrawn from bank - Rs 17,55,200.00

2.Amount Paid to disbursing officials- Rs 14,81,000.00 (with balance amount of Rs 2,74,200.00 remain cash with cashier).

Sl. No	To whom amount paid	Amount allotted to the DOs	Amount disbursed by the DOs	Balance refunded
1	2	3	4	5
1	Sri Ananta Pandey	1,30,000.00	1,17,900.00	12,100.00
2	Sri Harhar Pradhan	2,30,000.00	2,06,500.00	23,500.00
3	Sri Kishore Naik	1,50,000.00	1,35,800.00	14,200.00
4	Sri Biranchi Patel	80,000.00	64,000.00	16,000.00

5	Sri Nala Rohidas	60,000.00	56,200.00	3,800.00
6	Sri Govinda Mangar	70,000.00	66,900.00	3,100.00
7	Sri J R Sahu	1,10,000.00	1,03,400.00	6,600.00
8	Sri D Dehury	1,20,000.00	1,17,000.00	3,000.00
9	Sri U Naik	1,11,000.00	98,900.00	12,100.00
10	Sri L B Singh Deo	90,000.00	89,400.00	600.00
11	Sri Dillip Pradhan	30,000.00	29,800.00	200.00
12	Sri N Bhoi	60,000.00	59,600.00	400.00
13	Sri Kishore Bagh	70,000.00	58,500.00	11,500.00
14	Sri Pratap Patel	70,000.00	57,300.00	12,700.00
15	Sri Abadhut Pradhan	1,00,000.00	62,600.00	37,400.00
<b>Total</b>		<b>14,81,000.00</b>	<b>13,23,800.00</b>	<b>1,57,200.00</b>

Amount withdrawn & booked expenditure-Rs 17,55,200.00

Paid to disbursing officials- Rs 14,81,000.00

Balance in hand –Rs 2,74,200.00

Undisbursed amount received from Dos-Rs 1,57,200.00

Total available balance with cashier –Rs 4,31,400.00

Cash taken as receipt & deposited into bank as follows.

Date	Amount	Remarks
07.04.2017	2,55,200.00	
<b>Total</b>	<b>2,55,200.00</b>	

Balance money with cashier not deposited till issue of POM- Rs 1,76,200.00

Grand total of cash in hand with cashier- 2,06,200.00 (30,000.00 + 1,76,200.00)

The local authority was asked through Preliminary Objection Memo to confirm the said facts & figures and clarify to audit :-

i. Why the amount will not be treated as loss to the municipality.

ii. Who will be held responsible for such irregularity.

In response to issue of POM No-25/26.03.2018, the local authority recovered Rs 2,06,200.00 from the following officials.

Sl. No.	Amount	MR No/Date	From whom recovered	Remarks
1	30,000.00	22514(226)/09.04.2018	Sri Ananta Pandey	
2	1,76,200.00	22518(226)/11.04.2018	Sri Aditya Kumar Patra	
<b>Total</b>	<b>2,06,200.00</b>			

The recovery was verified with the concerned records and found to be correct. Hence para is dropped.

Attention of higher official like Collector-cum-DM, Jharsuguda & PD DRDA, Jharsuguda in this regard to look into the matter. The local authorities are suggested to avoid such type of defalcation henceforth

## 11.8 - Misappropriation of cash by way of less deposit of OAP/ODP/NOAP money- POM page ref-68

On checking of bank pass book No-914020021381122 of Axis bank, Jharsuguda with reference to OAP cash book, it is noticed that Rs 600.00 has been shown excess deposit in the cash book. But practically Rs 600.00 has less deposited in the bank pass book as follows.

Date of transaction	Amount shown deposited in cash book	Amount actually deposited in pass book	Less amount deposited	Cash book page ref
1	2	3	4	5
25.10.2016	26,600.00	26,000.00	600.00	117

So Rs 600.00 has been less deposited in the bank.

Query has been made through Preliminary Objection Memo to confirm the said facts and clarify to audit :-

i. Why the amount will not be treated as loss to the municipality.

ii. Who will be held responsible for such irregular transaction.

In response to POM No-28/26.03.2017, the EO recovered Rs 600.00 from Sri Somanath Patel, Sr Asst vide MR No-22814(229)/04.04.2018. He is advised to avoid such type of irregularities henceforth.

The recovery was verified with the concerned records and found to be correct. Hence para is dropped.

The local authority is suggested to take disciplinary action against the erring officials and strengthen the monitoring system so that such irregularities can be prevented in future. The attention of higher administrative authorities like Collector, Jharsuguda & PD DRDA, Jharsuguda is also invited in this matter.

#### 11.9 - Misappropriation of cash by way of less refund of balance OAP/ODP amount. POM page ref-48

On checking of the pay Acquittance roll of OAP/NOAP/ODP for the month of March 2017 it was revealed that an amount of Rs.1,11,000.00 has been paid to Sri Upendra Naik, TC for disbursement of OAP/NOAP/ODO in ward No 18,19,20. But actually the disbursing official Sri Naik has disbursed Rs.98,900.00 to the beneficiaries. So Rs 12,100.00 (Rs.1,11,000-98,900.00.) was to be refunded. But Sri Naik has wrongly exhibited in the acquittance as Rs11,100.00 to be refunded. Hence Rs1,000.00 (12,100.00-11,100.00) Is lost out of Municipality Fund.

Query was made through Preliminary Objection Memo to confirm the said facts and clarify to audit:-

i. Why the amount will not be treated as loss to the municipality.

ii. Who will be held responsible for such irregular transaction.

In response to POM No-20/12.03.2017, the EO recovered Rs 1,000.00 from Sri Upendra Naik, TC vide MR No-22513(226)/06.04.2018.

The recovery was verified with the concerned records and found to be correct. Hence para is dropped. He is advised to avoid such type of irregularities henceforth.

The local authority is suggested to take disciplinary action against the erring officials and strengthen the monitoring system so that such irregularities can be prevented in future. The attention of higher administrative authorities like Collector, Jharsuguda & PD DRDA, Jharsuguda is also invited in this matter.

#### PARA: 12 LOSS OF STOCK & STORE

##### 12.1 - Loss of stock and store

No loss of stock and stores were detected during the period covered under audit.

#### PARA: 13 AUDIT OF RECEIPTS

##### 13.1 - Position of Taxes POM page-68

###### (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 2016-17 is furnished as per the data supplied by the local authority.

SI No.	Name of the Tax	Demand			Collection				Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total
1	2	3	4	5	6.00	7	8	9	10	11	12
<b>A</b>	<b>House hold</b>										
1	Holding Tax	5284170.75	1560774.30	6844945.05	1213323.00	938291.00	47790.00	2199404.00	4070847.75	574693.30	4645541.05
2	Sanitation	919501.28	363788.70	1283289.98	242665.00	187658.00	9558.00	439881.00	676836.28	166572.70	843408.98
3	Light Tax	1396991.62	801613.85	2198605.47	727994.00	562975.00	28674.00	1319643.00	668997.62	209964.85	878962.47
4	Water Tax	1047711.37	552259.80	1599971.17	485329.00	375316.00	19116.00	879761.00	562382.37	157827.80	720210.17
	<b>Sub- Toatal</b>	<b>8648375.02</b>	<b>3278436.65</b>	<b>11926811.67</b>	<b>2669311.00</b>	<b>2064240.00</b>	<b>105138.00</b>	<b>4838689.00</b>	<b>5979064.02</b>	<b>1109058.65</b>	<b>7088122.67</b>

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 sincere 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) - 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 .

SI No.	Name of the Tax	Demand			Collection				Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total
<b>A</b>	<b>Other then house hold</b>										
1	Tenament/ Slum staff Quarter Rent un collectable demand	665582.00	19080.00	684662.00	0.00	0.00	0.00	0.00	665582.00	19080.00	684662.00
2	Ground Rent	1226211.50	662400.00	1888611.50	472140.00	225118.00	0.00	697258.00	754071.50	437282.00	1191353.50
3	Bus stand Shop & Plot un- collectable demand	281700.00	93900.00	375600.00	0.00	0.00	0.00	0.00	281700.00	93900.00	375600.00
4	Bus parking Fee	0.00	126500.00	126500.00	0.00	126500.00	0.00	126500.00	0.00	0.00	0.00
5	Building plan	0.00	1600089.00	1600089.00	0.00	1600089.00	0.00	1600089.00	0.00	0.00	0.00
6	Advt. and Trade licence	0.00	1221026.00	1221026.00	0.00	1221026.00	0.00	1221026.00	0.00	0.00	0.00

7	Weely Market Magal Bazar	0.00	179934.00	179934.00	0.00	179934.00	0.00	179934.00	0.00	0.00	0.00
	<b>Sub Total</b>	<b>2173493.50</b>	<b>3902929.00</b>	<b>6076422.50</b>	<b>472140.00</b>	<b>3352667.00</b>	<b>0.00</b>	<b>3824807.00</b>	<b>1701353.50</b>	<b>550262.00</b>	<b>2251615.50</b>
<b>B</b>	<b>VEDANTA</b>										
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	1772727.00	1772727.00	3545454.00	1772727.00	0.00	0.00	1772727.00	0.00	1772727.00	1772727.00
3	Light 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
	<b>Total</b>	<b>19500000.00</b>	<b>19500000.00</b>	<b>39000000.00</b>	<b>19500000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19500000.00</b>	<b>0.00</b>	<b>19500000.00</b>	<b>19500000.00</b>
	<b>Grand Total</b>	<b>30321868.52</b>	<b>26681365.65</b>	<b>57003234.17</b>	<b>22641451.00</b>	<b>5416907.00</b>	<b>105138.00</b>	<b>28163496.00</b>	<b>7680417.52</b>	<b>51481189.17</b>	<b>28839738.17</b>

## ABSTRACT

SI No.	Name of the Tax	Demand			Collection				Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total
1	2	3	4	5	6.00	7	8	9	10	11	12
1	<u>House hold</u>	8648375.02	3278436.65	11926811.67	2669311.00	2064240.00	105138.00	4838689.00	5979064.02	1109058.65	7088122.67
2	Other then house hold	2173493.50	3902929.00	6076422.50	472140.00	3352667.00	0.00	3824807.00	1701353.50	550262.00	2251615.50
3	<u>Vedanta</u>	19500000.00	19500000.00	39000000.00	19500000.00	0.00	0.00	19500000.00	0.00	19500000.00	19500000.00
	<b>Grand Total</b>	<b>30321868.52</b>	<b>26681365.65</b>	<b>57003234.17</b>	<b>22641451.00</b>	<b>5416907.00</b>	<b>105138.00</b>	<b>28163496.00</b>	<b>7680417.52</b>	<b>51481189.17</b>	<b>28839738.17</b>

### 13.2 - Balance receipt books to be utilized. POM Page ref-59

As per AAP for the year 2017-18 audit has been taken on 04.01.2018 on the accounts of Jharsuguda Municipality for the year 2016-17. Accordingly the receipts side has been checked upto 03.01.2018. Though the following receipts books have been issued to the different tax collectors as on 03.01.2018 but some parts of the MRs are left for use. The details are furnished below.

SI.No.	Particulars	Book No	Used/ SI. No.	Unused/ SI.No.	To whom issue.
1.	Mise.receipt books.	213	21201	21202 to 21300	A.K.Patra, Cashier
2	-do-	206	20501 to 20598	20599 to 20600	A.K. Patra, cashier
3.	-do-	208	20701 to 20760	20761 to 20800	A.K. Patra, cashier
4	-do-	194	19301 to 19399	19400	A.K. Patra Cashier
5	-do-	205	20401 to 20462	20463 to 20500	M. N . Seth, Sanitation Inspector
6	Holding Tax	517	051601 to 051692	051693 to 051700	Birenchi Patel, T.C.
7.	-d-	528	052701 to 052783	502784 to 052800	Brushaba Deheri, T.C.
8	-do-	520	051901 to 051973	051974 to 5200	Ananta Kr.Pandey ,T.C.
9	-do-	503	050201 to 050291	050292 to 050300	K.P. Yadyav T.C.
10	-do-	526	052501 to 052535	052536 to 052600	Upendra Naik,T.C.
11	-do-	530	052901 to 052936	052937 to 053000	Patrap Kr. Patel ,T.C.
12	-do-	527	052601 to 052637	052638 to 052700	Dillip kr. Jena ,T.C.
13	--do-	525	052401 to 052446	052447 to 052500	Kishor Kr. Nayak,T.C.
14	-do-	529	052801 to 052818	052819 to 052900	Nala Rohidas ,T.C.

In response to the POM No-24/26.03.2018 issued in this regard, the EO found to have been silent. However kind attention is invited to the local authority as well as the next audit to look into the fruitful use of the above receipt books.

## 13.3 - Collection of Installation and renewal fees from Mobile Towers POM Page-70 to 71

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.9,45,000.00 has been received during 2015-16 & 2016-17 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.N o	Name of the Company	No.of Towers	Installation Charges	Renewal Fee	Total	BD/Cheque No &Date	Year
1	Vodafone	8	-	60,000.00	60,000.00	072221/24.12.2014 125567/24.03.2015	2014-15 to 2016-17
2	Idea Cellular	1	-	7,500.00	7,500.00	910343/24.06.2015	2015-16 to 2017-18
3	Assend Telecom	1	75,000.00	7,500.00	82,500.00	026904/21.07.2015	2015-16 to 2017-18
4	Reliance Jio	2	-	15,000.00	15,000.00	648519/31.10.2015	2014-15 to 2016-17
5	Reliance Jio	1	75,000.00	7,500.00	82,500.00	318284/4.12.2015	2015-16 to 2017-18
6	Bharati Infratel(AirTel)	16	-	1,20,000.00	1,20,000.00	318134 to 318148 dt.01.01.2016 & 319863/21.01.2016	2015-16 to 2017-18
7	Bharati Infratel(AirTel)	8	1,50,000.00	15,000.00	1,65,000.00	987620/16.04.2016 755855/14.04.2016	2016-17 to 2018-19
8	Reliance Jio	4	300000.00	30000.00	3,30,000.00	119434/05.05.2016 119434/05.05.2016 149843/07.01.2017	2016-17 to 2018-19
9	ATC	1	75000.00	7500.00	82,500.00	105907/20.02.2017 411797/20.01.2017	2016-17 to 2018-19
	<b>Total</b>	<b>42</b>	<b>6,75,000.00</b>	<b>2,70,000.00</b>	<b>9,45,000.00</b>		

In response to POM No-31/27.03.2018 issued in this regard The EO stated that TD is directed to maintain tower wise DCB register. Hence 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

The staff position of Jharsuguda Municipality for the financial year 2016-17 is collected through issue of POM No-29/26.03.2018. Accordingly the staff position are furnished below.

SI No.	Name of the post	Sanctioned strength	Actual strength	Excess/ shortage	Remarks
1	2	3	4	5	6
1	Executive Officer	1	1	-	

2	ME/AEE	1	1	-	
3	Homeopathic Doctor	2	2	-	
4	JE	2	3	Excess-1	Deployed
5	HC	1	-	Shortage-1	
6	Accountant	1	1	-	
7	Sr Asstt	5	3	2	
8	Jr Asstt	10	8	2	
9	Community Organizer	4	3	1	
10	MIS	-	1	Excess-1	
11	Tax Collector	7	7	-	
12	Driver	1	-	Shortage-1	
13	Peon/N.W	13	13	-	
14	Octroi Mohariur	11	11	-	
15	DEO	-	2	Excess-2	
16	Work charge	-	35	Excess-35	
17	Homeopathic Doctor (Consolidated)	-	1	Excess-1	
18	Zamadar/Amin	2	2	-	
19	Sweeper/Sweepress	21	20	Shortage-1	
20	Others	-	21	Excess-21	
	Total	82	135	Excess-53	

## 14.2 - Loss of municipality fund due to late payment of EPF contribution of employees-POM page ref-49

On checking of the paid vouchers of Accountant cash book for the period covered under audit, it was noticed that a total sum of Rs 1, 17,442.00.00 was paid to the Commissioner, Regional provident fund, Rourkela under sec.14 (b) of EPF and MP Act.1952 towards penal charges with interest U/S-7Q of EPF Rules for late payment of EPF for the period 01/2011 to 03/2015 vide Vr No.498 dtd 23.08.16. The details are furnished below.

Sl. No.	Particulars	A/C No-1	A/C No-2	A/C No-10	A/C No-21	A/C No-22	Total
1	Penal damages	43,524.00	3,043.00	22,875.00	1,413.00	27.00	70,882.00
2	Misc payments (Interest U/S 7Q)	28,746.00	1,998.00	14,871.00	927.00	18.00	46,560.00
	Total	72,270.00	5,041.00	37,746.00	2,340.00	45.00	1,17,442.00

So, Rs 1, 17,442.00 has been lost out of the Municipal fund irregularly by carelessness of the local authority. Hence the local authority was asked through Preliminary Objection Memo to confirm the said figure and clarify to audit:-

i. Why there was delay in the payment of EPF.

ii. Who are responsible for the said loss of municipality money.

iii. why the said amount will not be suggested for recovery from the persons responsible .

iv. Who are in charge of EO as well as dealing assistant during the period from 01/2013 to 03/2015?

In response to POM No-21/24.03.2018 issued in this regard, the EO replied that EO & Accountant appeared before the Court of EPF Commissioner, Rourkela since bearing notice was served to Jharsuguda municipality U/S-14-B of EPF & MISCELLANEOUS PROVISION Act-1952. In municipality due to constraint of paid, the salary of the municipal employees is being paid even after 15<sup>th</sup> of every month. Total payment of EPF could not have been made which result penal charges. Hence it is requested not to suggest recovery.

So the reply of the EO is not convincing. The penalty was charged due to delay payment of EPF amount of staffs.

While checking of the concerned file, it was revealed that Rs. 46,560/- relates only for payment of interest and Rs 70,880/- relates to penalty u/s 7Q of the EPF & MP Act 1952 for belated remittances made during the period 01/2011 to 03/2015. In view of the above fact, the interest payable may be recovered from the employees concerned. Hence till recovery of the same, Rs. 46,560/- is kept under objection while the penalty money amounting to Rs 70,882/- stands for recovery from the person responsible i.e.. Sri Uma Shankar Pattanaik , Ex-EO, Sri N Srinivas, Ex E.O. of the Municipality during the period 01/2011 to 03/2015 and Smt Mamata Pandey, dealing assistant .So the then Executive officer and sectional



head are held responsible of such loss. Hence Rs 70,882.00 is suggested for recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Mamata Pandey	J.C	Jharsuguda Municipality, Dist-Jharsuguda.	23627
2	Sri Uma shankar Pattanaik	Ex-EO	AT-PO-Nayapalli, Bhubaneswar.	23628
3	Sri N Srinivas	Ex- EO	Sundargarh Municipality, Dist-Sundargarh.	23627

**14.3 - Irregular payment towards the architectural fees-POM page ref-49**

On checking of the paid vouchers of Accountant cash book for the period covered under audit, it was noticed that a sum of Rs 73,730.00. was paid to the M/S 3D Vision, Bhubaneswar towards Architectural consultations fees for the work Const of Auditorium cum Kalyan mandap vide Vr No.1108 dtd 18.03.17. On cross verification of the works case records the project was taken under WODC fund, but the same was not charged out of the concerned case record. The EO had prepared the estimate in which architectural fees was one of the item of work. The estimate was forwarded to the Chairperson, WODC, Bhubaneswar for approval. The Chairperson had rejected the item i.e architectural fees and strike off the item from the item. Finally the estimate was approved by the Chairperson, WODC, Bhubaneswar other items only.

After objection of WODC, the local authority had charged expenditure out of municipal fund for payment of **architectural** fee which is irregular.

Further there are many salaried technical experts viz. ME, AEE & Junior Engineers found available to supervise the work. In spite of objection raised by the WODC the local authorities paid the architectural fees out of municipal fund which is irregular and cannot be admitted in audit.

The local authority was asked through Preliminary Objection Memo to confirm the said figure and clarify to audit:-

- Why the payment was not made out of the concerned case record. .
- Who are responsible for the said irregular payment .
- Who will be held responsible for such irregular transaction.

In response to POM No-21/24.03.2018 issued in this regard, the EO replied that For construction of Kalyan mandap an amount of Rs 50 lakhs sanctioned out of devolution 2011-12 which was pending due to site dispute. Now council has decided to execute the work at town hall with an estimate cost of Rs 69.23 lakhs out of which Rs 19.23 lakhs will meet from municipal fund. Hence the consultancy fee paid from municipality fund. So the objection may be dropped.

So the reply of the local authority is not convincing. As the payment was made in spite of objection raised by WODC, the payment cannot be admitted in audit. Hence Rs 73,730.00 is suggested for recovery from the officials responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	24576
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	24577
3	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	24577

**14.4 - Irregular payment towards the legal fees-POM page ref-49 to 50**

On checking of the paid vouchers of Accountant cash book for the period covered under audit, it was noticed that a sum of Rs 1,00,000.00.00 was paid to Manoj Verma, Advocate, Bhubaneswar towards legal consultations fees vide Vr No.1070 dtd 04.03.17. The advocate has presented the bill amounting to Rs 4,32,000.00 (@ 6000.00/-pm). Out of the above bill the local authority has deducted Rs 1,00,000.00 for 1<sup>st</sup> part payment made vide Vr no-1125/30.03.2016.

During the present audit for 2016-17 Rs 1,00,000.00 has been paid to Sri Verma vide Vr no-1070/Dt 04.03.2017. But it is pointed out that who had appointed him as legal adviser, why the advocate claimed his fees for 1<sup>st</sup> year after a lapse of 5 years and more.

Hence the local authority was asked through Preliminary Objection Memo to confirm the said figure and clarify audit :-

i.Why the advocate claimed his fees for 1<sup>st</sup> year after a lapse of 5 years and more.

ii.Who had appointed him as legal adviser.

iii. How many cases he had dealt.

iv.Who will be held responsible for such irregular transaction.

Further the EO was advised to produce all the legal files, Municipal Council resolution with approval of Govt need be produced to audit for genuineness of the payment but they failed to show sufficient records in support of the payment.

POM vide No-21/24.03.2018 was issued in this regard, but the local authority did not furnished any reply in support of defend them self from audit penalty. Hence Rs 1,00,000.00 is suggested for recovery from the person responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	50000
2	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	50000

**14.5 - Less/Non collection of feeding charges to the street cows-POM page ref-50 to 51**

On checking of the paid vouchers of Accountant cash book for the period covered under audit, it was noticed that a sum of Rs 2,73,490.00.00 was incurred expenditure towards labour charges & feeding cost of detained street cattle. The details of the payments are as

follows.

Voucher No/Date	Amount paid	Purpose	Remarks
418/26.07.16	4,800.00	DLRs engaged to detain cattle	From 12.07.16 to 19.07.16
419/26.07.16	8,400.00	DLR engaged to detain cattle	From 20.07.16 to 26.07.16
496/20.08.16	8,200.00	DLR engaged to detain cattle	From 27.07.16 to 02.08.16
497/20.08.16	8,200.00	DLR engaged to detain cattle	From 03.08.16 to 09.08.16
503/27.08.16	8,200.00	DLR engaged to detain cattle	From 17.08.16 to 23.08.16
503/27.08.16	7,200.00	Feeding charges of cattle	From 17.08.16 to 23.08.16
586/26.09.16	6,000.00	DLR engaged to detain cattle	From 24.08.16 to 31.08.16
565/09.09.16	16,650.00	Feeding charges of 35 nos of cattle	From 27.08.16 to 07.09.16
565/09.09.16	4,800.00	DLR engaged to detain cattle	From 01.09.16 to 07.09.16
678/13.10.16	25,530.00	Feeding charges of 39 nos of cattle	From 08.09.16 to 22.09.16
678/13.10.16	6,000.00	DLR engaged to detain cattle	From 08.09.16 to 22.09.16
761/04.11.16	8,000.00	DLR engaged to detain cattle	From 23.09.16 to 24.10.16
752/28.10.16	88,470.00	Feeding charges of 39 nos of cattle	From 29.09.16 to 24.10.16
752/28.10.16	12,800.00	DLR engaged to detain cattle	From 23.09.16 to 24.10.16
1045/16.02.17	50,640.00	Feeding charges of 64 nos of cattle	From 25.10.16 to 17.11.16
1045/16.02.17	9,600.00	DLR engaged to detain cattle	From 25.10.16 to 17.11.16
<b>Total</b>	<b>2,73,490.00</b>		

As per procedure when the cattle will be discharged, the owner of the said cattle needs to deposit the feeding cost & labour charges into municipality account before release the cattle. If nobody will come to claim the detained cattle then the Municipality authority should have to dispose through auction process.

During the financial year 2016-17 Rs 57,380.00 has been collected towards feeding charges & labour cost of the said detained cattle. Further the local authority has not issued any auction notice publicly to dispose the detained cattles. Finally in the present scenario there are no cattles made available. So the local authority has disposed the said cattle without any realization of the feeding cost & labour charges for caring the cattle is irregular which leads loss to the municipality fund.

Hence the local authority was asked through Preliminary Objection Memo to clarify the audit:-

i. Why the expenditure made on the detain of street cattle will not be treated as loss to the municipality.

ii. Who will be held responsible for such irregular transaction.

In response to POM No-21/24.03.2018 issued in this regard, the EO replied that Rs 47,500.00 (Rupees Forty Seven Thousand Five hundred only) has been collected vide MR No- 18601 to 18633 during the financial year 2016-17. Further the cashier, Jharsuguda Municipality has collected Rs 9880.00 (Rupees Nine Thousand Eight Hundred Eighty) only vide MR No-18449 to 18459 during the financial year 2016-17. In total Rs 57,380.00 (Rupees Fifty Seven Thousand Three Hundred & Eighty) only has been realized towards feeding & maintenance charges from the owners of the cattle. Hence the para may kindly be dropped.

Basing on the reply of the EO, audit has verified that Rs 57,380.00 only was collected during the financial year 2016-17 but failed to collect the balance amount.

As presently, the balance number of cattle is NIL and there is no evidence whatsoever about the way of disposing them and Further, in absence of an open public auction process, it cannot be ruled out that the cattle might have been disposed off in an irregular manner. Hence the unrealised / balance amount of Rs 2,16,110/- (2,73,490.00 - 57,380.00) is suggested for recovery from the officials who were involved in the process of payment.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Madanananda Seth	Sanitary Inspector	Jharsuguda Municipality, Dist-Jharsuguda	72037
2	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	72036
3	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	72037

## 14.6 - Loss of municipal fund due to irregular operation of bank account-POM page ref-51

On checking of different bank pass book with reference to cash book, it was noticed that Rs 3,852.50 has been lost due to irregular/non transaction of bank account. The details are as follows.

Account number	Name of the bank	Amount debited	Date of debit
30310639600	SBI,Jharsuguda	632.50	24.04.16
30310639281	SBI,Jharsuguda	862.50	30.06.16
		862.50	30.09.16
		862.50	31.12.16
		632.50	12.03.17
	<b>Total</b>	<b>3,220.00</b>	
	<b>G Total</b>	<b>3,852.50</b>	

The bank debited the said money for non keeping of minimum balance non transaction in the account.

Hence the local authority was asked through Preliminary Objection Memo to confirm the said facts and clarify to audit:-

i.Why the debited amount not be treated as loss to the municipality.

ii.Who will be held responsible for such irregular transaction.

In response to POM No-21/24.03.2018 issued in this regard, the EO replied that Steps will be taken to close the Account Nos. Accountant has been directed to close the A/C.

As the local authority agreed with the objection Rs 3,852.00 needs recovery from the persons responsible and compliance reported.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	1926
2	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	1926

## 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 :-

Particulars	No.of works case records	Amount involved	Remarks(Reason for non- verification)
Total works case records due for verification	112	6,24,87,095.00	
Works case records verified by audit	109	6,20,99,095.00	
Balance works case records that could not be verified by audit	3	3,88,000.00	

### 15.2 - Non-Production of works case records.

In spite of repeated issue of POM as well as verbal approaches the local authorities did not give emphasis on production of the following works case records.

Vr No/Date	Scheme	Name of the works	Gross amount	Name of the Executants
25/23.07.16	14th FC	Const of cc drain from Dushmana pandey house to Bebadhihi mandir. Wn-13	1,00,000.00	Bhojraj bhoi
59/18.04.16	M.F	Annual maintainance of Sri Pahadeswar temple W.N.-16	20,000.00	Sri G S Tripathy (Deptt)
748/27.10.16	MF	Development of Idol immerson site at Kulta bandh and IB river	2,68,000.00	S K Didwania
		<b>Total</b>	<b>3,88,000.00</b>	

In response to issue of POM in this regard, the EO replied that the same will be produce to next audit. Hence the local authority has once again suggested producing the same for checking of genuineness of the payments made against the above case records. Till then Rs 3,88,000.00 is held under objection.

### 15.3 - Excess payment on work Page-72

Name of the work – Constr. of C.C.Road & drain from Issusan Gupta house upto Upadhyay house in Ward No - 4

H/A – 14<sup>th</sup> SFC C/R No- 35/14-15

E.C.-8,00,000.00 Vr.No – 87/20.03.2017 Rs 7,02,716.00

M.B.No- 520 Page No- 84 to 92 & 524/ p 72 to 74

Name of the Contractor – Sri Bidyadhar Minz

Name of the J.E. – Sri Subash Chandra Pradhan

#### a.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 88 to 90 of MB no-520 the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
CC (1:4:8) with 40 mm HB Metal	1st	1 x 0.70 x 5.00 x 0.10	0.75 cum	0.35 cum	0.40 cum		
	4th	1 x 19.50 x (3.77+3.18)/2 x 0.10	7.15 cum	6.77 cum	0.38 cum		
				<b>Total</b>	<b>0.78 cum</b>	<b>3552.68</b>	<b>2771.00</b>
CC (1:2:4) with 12 mm CB chips	1st	1 x 0.70 x 5.00 x 0.10	0.75 cum	0.35 cum	0.40 cum		
	5th	1 x 30.50 x (3.58+3.45)/2 x 0.10	11.46 cum	10.72 cum	0.74 cum		
				<b>Total</b>	<b>1.14 cum</b>	<b>5447.03</b>	<b>6210.00</b>
				<b>G Total</b>			<b>8981.00</b>

So Rs 8,981.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the

amount of Rs 8,981.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	2245
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	2245
3	Sri Subash Chandra Pradhan	J.E	Jharsuguda Municipality, Dist-Jharsuguda	2246
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	2245

## 15.4 - Excess payment on work Page-72 to 73

Name of the work – Constr. of C.C.Road from Rakesh Singh house upto Kabarstanpada road in Ward No - 5

H/A – 14<sup>th</sup> CFC C/R No- 5(12)/30.09.15

E.C.-10,00,000.00 Vr.No – 103/17.02.2017 Rs 9,95,093.00

M.B.No- 521 Page No- 78 to 80 & 520/ p 68 to 76

Name of the Contractor – Sri Sonu Kumar

Name of the J.E. – Sri Subash Chandra Pradhan

### a.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 71 to 74 of MB no-520 the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
CC (1:4:8) with 40 mm HB Metal	2nd	1 x 30.00 x (4.30+3.40)/2 x 0.10	12.30 cum	11.55 cum	0.75 cum		
				<b>Total</b>	<b>0.75 cum</b>	<b>3,552.68</b>	<b>2,665.00</b>
CC (1:2:4) with 12 mm CB chips	10th	1 x 30 x 0.02 x 0.60	7.20 cum	3.60 cum	3.60 cum		
	12th	1 x 30 x 0.02 x 0.60	7.20 cum	3.60 cum	3.60 cum		
	12th	1 x 22.40 x 0.02 x 0.60	5.37 cum	2.68 cum	2.69 cum		
				<b>Total</b>	<b>9.89 cum</b>	<b>5,447.03</b>	<b>53,871.00</b>
				<b>G Total</b>			<b>56,536.00</b>

So Rs 56,536.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 56,536.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	14134
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	14134
3	Sri Subash Chandra Pradhan	J.E	Jharsuguda Municipality, Dist-Jharsuguda	14134
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	14134

## 15.5 - Excess payment on work Page-73 to 74

Name of the work – Constr. of C.C.drain at Badheimunda basti Ward No - 14

H/A – BRGF C/R No- 326)/2014-15

E.C.-3,00,000.00 Vr.No – 19/27.05.2016 Rs 2,99,464.00

M.B.No- 502 Page No- 101 to 111

Name of the Contractor – Sri Bhojraj Bhoi

Name of the J.E. – Smt Dipika Kumari Behera

### a.Excess payment made due to exhibition excess quantity in the MB

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. But in violation of estimated provision centering and shuttering has been allowed with the height of 0.25 mtr. Thus Rs has been paid in excess to the contractor as detailed below:-

Quantity allowed	Quantity admissible	Excess	Rate	Excess Paid
4x 183 x0.2 = 146.40 sqm	4x 184 x0.25 = 184.00 sqm	37.6 sqm	94.10 / sqm	3,538 .00
			<b>Total</b>	<b>3,538.00</b>

So Rs 3,538.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO did not furnish any reply to defend them from audit penalty. Hence the amount of Rs 3,538.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	884
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	885
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	885

4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	884

## 15.6 - Excess payment on work Page-74 to 75

Name of the work – Constr. of C.C.Road from Mutadin house upto Kumuruddin house road in Ward No - 21

H/A – BRGF C/R No- NA

E.C.-5,00,000.00 Vr.No – 24/09.08.2016 Rs 453482.00

M.B.No- 505 Page No- 54 to 68

Name of the Contractor – Sri Raju Bagh

Name of the J.E. – Smt Dipika Kumari Behera

### a.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 60 to 63 of MB no-505 the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
CC (1:4:8) with 40 mm HB Metal	9th	15.00 x (5.25+5.40)/2 x 0.10	8.06 cum	7.98 cum	0.08 cum		
	11th	9.00 x (5.4+4.85)/2 x 0.10	4.63 cum	4.61 cum	0.02 cum		
				<b>Total</b>	<b>0.1 cum</b>	<b>3000.00</b>	<b>300.00</b>
CC (1:2:4) with 12 mm CB chips	9th	15.00 x (5.25+5.40)/2 x 0.10	8.06 cum	7.98 cum	0.08 cum		
	11th	9.00 x (5.4+4.85)/2 x 0.10	4.63 cum	4.61 cum	0.02 cum		
				<b>Total</b>	<b>0.1 cum</b>	<b>5000.00</b>	<b>500.00</b>
				<b>G Total</b>			<b>800.00</b>

### b.Irregular payment made by exhibiting excess length of road.

It is noticed that the road was taken for execution of length of 143.5 metres. Sand filling was done on the road surface for 144.2 metres. But the CC work for (1.4.8) & (1.2.4) is shown for length of 144.2 metres. So 0.7 metres (144.2-143.5) has been shown excess length then that of the estimated plan length. The details are furnished below.

Item of work	Excess length	Quantity allowed	Excess	Rate	Excess Paid
CC (1:2:4) with 40 mm HB Metal	0.70 m	0.7m x 3.7m x0.1m = 4.27cum	0.25 cum	3000.00/ cum	750.00
CC (1:4:8) with 40 mm HB Metal	0.70 m	0.7m x 3.7m x0.1m = 4.27cum	0.25 cum	5000.00/ cum	1250.00
			<b>5.7 cum</b>	<b>3552.68/ cum</b>	<b>2000.00</b>

### (c) Non - deduction of voids from moorum spreading

On further scrutiny it was noticed that 17.2 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 645.00 has been paid in excess as detailed below:-

Moorum collected and spread = 17.2 cum



Voids was to be deducted @12.5% = 17.2 x 12.5% = 2.15 cum

Excess paid – 2.15 x 300.00 = 645.00

So Rs 3,445.00 (800.00 + 2000.00 + 645.00) has been paid in excess.

It is 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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 3,445.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	861
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	861
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	862
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	861

## 15.7 - Excess payment on work Page-76 to 77

Name of the work – Constr. of balance protection C.C.road towards Bhuliatikra in Ward No - 11

H/A – 14<sup>th</sup> CFC C/R No- 35/08.03.16

E.C.-8,00,000.00 Vr.No – 89/20.03.2017 Rs 7,93,471.00

M.B.No- 482 Page No- 80 to 92

Name of the Contractor – Sri Bidyadhar Minz

Name of the J.E. – Smt Leena Rani Naik

### a.Irregular payment made due to exhibition of excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of giving excess wideness in the work. As per estimate provision 182 mtrs to be done for length of the road. But the JE has done 177.60 mtrs only instead of provision length i.e 182 mtrs. Further the JE has given undue benefit to the contractor by exhibiting excess breadth for adjustment of the gross amount of the work bill. So 4.40 (182.00-177.60) mtrs length of work has not been done which cannot be admitted in audit. The details are as follows.

Item of work	Quantity of work for length as per provision	Adjustable quantity of work	Rate	Excess Paid
CC (1:4:8) with 40 mm HB Metal	4.4 m x 4.6 m x 0.10m = 2.20 cum	2.20 cum	5445.03/ cum	11,979.00
			<b>Total</b>	<b>11,979.00</b>

So Rs 11,979.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 11,979.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	2995
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	2995
3	Smt. Leena Rani Naik	J.E	Jharsuguda Municipality, Dist-Jharsuguda	2995
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	2994

## 15.8 - Excess payment on work Page-77

Name of the work – Const of AWC building at Leprosy colony in Ward No - 9

H/A – 13<sup>th</sup> CFC C/R No- NA/2016-17

E.C.-7,50,000.00 Vr.No – 738/24.10.2016 Rs 7,50,000.00

M.B.No- 441 Page No- 91 to 129 & 452 Page No- 135 to 145

Name of the Contractor – Sri Dipak Kumar Patel

Name of the J.E. – Sri Ghanshyam Tripathy

### a.Irregular payment made beyond the estimate provision.

On scrutiny of the works case records it was noticed that Rs 4,000.00 has been paid in the bill towards cost of fitting of latrine Pan,Urinal pan, PVC connection etc. But there was no provision for such item in the approved estimate. The contractor has done less on other works for which the cost of the total work was far from agreement value. For adjustment of the agreement value the JE has added the above item towards cost of fitting of latrine Pan,Urinal pan, PVC connection etc which is not admitted in audit.

So Rs 4,000.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 4,000.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	1000
2	Sri Ghanashyam Tripathy	Ex-J.E	Khandapada NAC, Dist-	1000

			Nayagarh.	
3	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	1000
4	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	1000

## 15.9 - Excess payment on work Page-77 to 78

Name of the work – Constr. of C.C.road at Lane-5 Pahadi Mandir in Ward No - 16

H/A – 14<sup>th</sup> CFC C/R No- 112/2016-17

E.C.-2,00,000.00 Vr.No – 69/28.01.2017 Rs 2,00,000.00

M.B.No- 524 Page No- 60 to 62 & 530 Page No- 01 to 05

Name of the Contractor – Sri Ugrasen Bhainsa

Name of the J.E. – Sri Subash Chandra Pradhan

### a.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of giving excess thickness in the work

Item of work	Row no	Quantity allowed	Quantity admissible	Excess	Rate	Excess Paid
CC (1:4:8) with 40 mm HB Metal	3	30m x (2.95 + 3.20)/2m x 0.075m = 9.00cum	30m x (2.95 + 3.20)/2m x 0.075m = 6.91 cum	2.09 cum	3552.68/ cum	7,425.00

So Rs 7,425.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 7,425.00 is suggested for recovery and compliance reported early.

### Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Subash Chandra Pradhan	J.E	Jharsuguda Municipality, Dist-Jharsuguda	1857
2	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	1856
3	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	1856
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	1856

## 15.10 - Excess payment on work Page-78

Name of the work – Constr. of C.C.road from court to District Registrar Officei in Ward No - 11

H/A – Asset Creation C/R No- NA

E.C.-10,00,000.00 Vr.No – 109/20.03.2017 Rs 9,89,770.00

M.B.No- 514 Page No- 11 to 26

Name of the Contractor – Sri Bidyadhar Minz

Name of the J.E. – Smt Leena Rani Naik

## a.Excess payment made due to exhibition excess quantity in the MB.

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of giving excess thickness in the work

Item of work	Row no	Quantity allowed	Quantity admissible	Excess	Rate	Excess Paid
RCC work M20 mm CB G chips (culvert wall)	2	2 X 8.45m x 0.3m x1.20m = 6.08cum	2 X 8.45m x 0.3m x1.20m = 5.07cum	1.01 cum		
RCC work M20 mm CB G chips (slab)	4	1 X 8.45m x 2.25m x0.20m = 3.8cum	1 X 8.45m x 2.25m x0.15m = 2.85 cum	0.95 cum		
			<b>Total</b>	<b>1.96 cum</b>	<b>4,898.91/ cum</b>	<b>9,602.00</b>

## b.Irregular payment made due to non deducting voids of Metal.

On further scrutiny of the above work case record with reference to connected MB it was noticed that 52.21 cum of metal has been collected and spread on the road surface. But voids @12.5% per cum has not been deducted from spreading.

Thus Rs 10,358.00 has been paid in excess to the contractor as detailed below:-

Moorum collected and spread = 52.21 cum

Voids was to be deducted @12.5% = 52.21 x 12.5% = 6.52 cum

Excess paid - 6.52 cum x 1588.64 = 10,358.00

So Rs 19,960.00 (9,602.00 + 10,358.00) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 19,960.00 is suggested for recovery and compliance reported early.

## **Responsible Person for this paragraph**

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	4990
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	4990
3	Smt. Leena Rani Naik	J.E	Jharsuguda Municipality, Dist-Jharsuguda	4990
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	4990

**15.11 - Excess payment on work Page-78 to 79**

Name of the work – Const of CC road at Khaliadhipa in Ward No - 9

H/A – 14<sup>th</sup> CFC C/R No- 35/03.02.2016

E.C.-6,00,000.00 Vr.No – 59/15.12.2016 Rs 5,85,357.00

M.B.No- 482 Page No- 68 to 78

Name of the Contractor – Sri Dipak Kumar Patel

Name of the J.E. – Smt Leena Rani Naik

**a.Irregular payment made beyond the estimate provision.**

On scrutiny of the works case records it was noticed that Rs 2,451.00 has been paid in the bill towards cost of CC (1:2:4) with 12 mm size CB granite chips with all costs. There is no provision for chips wall as per the approved plan & estimate. But the JE has measured (15.00m X 0.10m X 0.3m) 0.45 cum in 11<sup>th</sup> line of page no-72 of MB No-482 beyond the estimated provision.

The contractor has done less on other works for which the cost of the total work was far from agreement value. For adjustment of the agreement value the JE has added the above item towards CC (1:2:4) with 12 mm size CB granite chips with all costs which cannot be admitted in audit.

So Rs 2,451.00 (0.45 cum X 5447.03/cum) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 2,451.00 is suggested for recovery and compliance reported early.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	613
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	613
3	Smt. Leena Rani Naik	J.E	Jharsuguda Municipality, Dist-Jharsuguda	613
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	612

**15.12 - Excess payment on work Page-79 to 80**

Name of the work – Const of CC road from Kailash Khuntia house to Birendra Jha house in Ward No - 7

H/A – RD C/R No- 5/30.09.2016

E.C.-10,00,000.00 Vr.No – 74/02.11.2016 Rs 10,00,000.00

M.B.No- 495 Page No- 83 to 95

Name of the Contractor – Sri Dillip Kumar Behera

Name of the J.E. – Smt Leena Rani Naik

## a.Irregular payment made beyond the estimate provision.

On scrutiny of the works case records it was noticed that Rs 1037.00 has been paid in the bill towards cost of rigid & smooth centering & shuttering. There is a provision for length of road for 298mtrs and centering for length of 298 mtrs need be done accordingly.

But in this case the contractor has done the work for length of 239.05 mtrs. Accordingly rigid & smooth centering & shuttering work for 239.05 to be done. But the JE has illegally exhibited for centering & shuttering work in excess quantity of 11.03 sqm beyond the 239.05mtrs length.

The contractor has done less on other works for which the cost of the total work was far from agreement value. For adjustment of the agreement value the JE has added the above item towards rigid & smooth centering & shuttering which cannot be admitted in audit. So Rs 1,037.00 (11.03 cum X 94.00/cum) has been paid in excess.

## b.Irregular payment by non deducting voids of morrum.

On further scrutiny of the above work case record with reference to connected MB it was noticed that 35.76 cum of morrum has been collected and spread on the road surface. But voids @12.5% per cum has not been deducted from spreading.

Thus Rs 1395.00 has been paid in excess to the contractor as detailed below:-

Morrum collected and spread = 35.76 cum

Voids was to be deducted @12.5% = 35.76 x 12.5% = 4.47 cum

Excess paid - 4.47 cum x 312.00 = 1395.00

So Rs 2,432.00 (1,037.00 + 1,395.00) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 2,432.00 is suggested for recovery and compliance reported early.

## **Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	608
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	608
3	Smt. Leena Rani Naik	J.E	Jharsuguda Municipality, Dist-Jharsuguda	608
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	608

## **15.13 - Excess payment on work Page-80**

Name of the work – Constrn. of C.C.road & drain from house of Satu Gurung to house of Durga Pan at Jupudipada in Ward No - 9

H/A – 13<sup>th</sup> CFC C/R No- 28(8)/29.06.15

E.C.-6,00,000.00 Vr.No – 73/17.02.2015 Rs 5,99,198.00

M.B.No- 500 Page No- 25 to 35

Name of the Contractor – Sri Dillip Kumar Behera

Name of the J.E. – Smt Leena Rani Naik

## a.Irregular payment made due to exhibition of excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of exhibiting excess length in the work. As per estimate provision 206 mtrs to be done for length of the road. But the JE has done 192.60 mtrs only instead of provision length i.e 206 mtrs. All the items viz earth work, sand filling; CC (1.4.8) & CC (1.2.4) have been done for 192.6 mtrs. But the rigid smooth centering & shuttering have been shown executed for 192.6 mtrs. Further the JE has given undue benefit to the contractor by exhibiting excess quantity ( 12.21 sqm) of centring & shuttering work vide MB page 31 (6<sup>th</sup> row) for adjustment of the gross amount of the work bill which cannot be admitted in audit. The details are as follows.

Item of work	Quantity of work exhibited in excess	Excess exhibited quantity of work	Rate	Excess Paid
Rigid smooth centering & shuttering	33 nos x 3.7m x0.10m = 12.21 sqm	12.21 sqm	94.00/ sqm	1,148.00
			<b>Total</b>	<b>1,148.00</b>

So Rs 1,148.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 1,148.00 is suggested for recovery and compliance reported early.

## **Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Subash Chandra Pradhan	J.E	Jharsuguda Municipality, Dist-Jharsuguda	287
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	287
3	Smt. Leena Rani Naik	J.E	Jharsuguda Municipality, Dist-Jharsuguda	287
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	287

## **15.14 - Excess payment on work Page-80 to 81**

Name of the work – Const of CC road from Dr AK Das house to Masjid in Ward No - 20

H/A – 13<sup>th</sup> FC C/R No- NA/2015-16

E.C.-10,00,000.00 Vr.No – 22/20.05.2016 Rs 10,00,000.00

M.B.No- 505 Page No- 37 to 52

Name of the Contractor – Sri Raju Bagh

Name of the J.E. – Smt Dipika Kumari Behera

## a.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of giving excess thickness in the work

Item of work	Row no	Quantity allowed	Quantity admissible	Excess	Rate	Excess Paid
CC work M 40 mm CB G chips (1.4.8)	5	15 X (4.55 + 4.6)/2 m x 0.1m = 7.01cum	15 X (4.55 + 4.6)/2 m x 0.1m = 6.86cum	0.15 cum	3329.80/ cum	499.00

## b. Irregular payment by non deducting voids of morrum.

On further scrutiny of the above work case record with reference to connected MB it was noticed that 33.7 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 1315.00 has been paid in excess to the contractor as detailed below:-

Moorum collected and spread = 33.7 cum

Voids was to be deducted @ 12.5% = 33.7 x 12.5% = 4.21 cum

Excess paid - 4.21 cum x 312.42 = 1,315.00

## c. Excess payment made by less deducting cost of Royalty.

On scrutiny of the works case records it was noticed that though the cost of royalty on sand, chips & Metals were realized but the local authority failed to deduct the cost of royalty on moorum as follows.

Name of the minerals	Quantity of minerals used in cums	Rate of royalty per cums	Royalty amount	Royalty realized	Royalty amount not collected
Sand	205.87	27.44	5649.00	5649.00	0.00
Moorum	29.49	27.44	809.00	0.00	809.00
Metals	102.69	98.78	10144.00	10144.00	0.00
Chips	96.27	98.78	9510.00	9510.00	0.00
		<b>Total</b>	<b>26112.00</b>	<b>25303.00</b>	<b>809.00</b>

Rs 809.00 has been lost due to non deduction of royalty.

So Rs 2,623.00 (499.00 + 1,315.00 + 809.00) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 2,623.00 is suggested for recovery and compliance reported early.

## **Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	453
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	454
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	454
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	453

## **15.15 - Excess payment on work Page-82 to 83**

Name of the work – Const of CC road from Duryadhan Goud house to Gobardhan Kishan house in Ward No - 12

H/A – 4<sup>th</sup> SFC C/R No- 8/2014-15



E.C.-5,00,000.00 Vr.No – 82/24.11.2016 Rs 5,00,000.00

M.B.No- 477 Page No- 159 to 171

Name of the Contractor – Sri Ram Chandra Oram

Name of the J.E. – Smt Linarani Naik

**a.Irregular payment by non deducting voids of morrum.**

On further scrutiny of the above work case record with reference to connected MB it was noticed that 11.7 cum of morrum has been collected and spread on the road surface. But voids @12.5% per cum has not been deducted from spreading.

Thus Rs 492.00 has been paid in excess to the contractor as detailed below :-

Morrum collected and spread = 11.7 cum

Voids was to be deducted @12.5% =  $11.7 \times 12.5\% = 1.46$  cum

Excess paid -  $1.46 \text{ cum} \times 336.89 = 492.00$ .

So Rs 492.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 492.00 is suggested for recovery and compliance reported early.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	123
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	123
3	Smt. Leena Rani Naik	J.E	Jharsuguda Municipality, Dist-Jharsuguda	123
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	123

**15.16 - Excess payment on work Page-83**

Name of the work – Constr. of C.C drain from Siddique house upto Nausad Alli house in Ward No - 20

H/A – 13<sup>th</sup> CFC C/R No- 44(9)/29.06.15

E.C.-9,00,000.00 Vr.No – 10/13.06.2016 Rs 9,00,000.00

M.B.No- 492 Page No- 161 to 178

Name of the Contractor – Sri Raju Bagh

Name of the J.E. – Smt Dipika Kumari Behera

**a.Excess payment made due to exhibition excess quantity in the MB**

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by

way of wrong exhibition of figure in MBs. In page 164 of MB no-492 the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
CC (1:4:8) with 40 mm HB Metal	2nd	30.00m x 1.20m x 0.10 m	5.4 cum	3.6 cum	1.80 cum		
	3rd	37.25m x 1.20m x 0.10 m	6.70 cum	4.47 cum	2.23 cum		
	5th	6.75m x 1.20m x 0.10 m	1.21 cum	0.81 cum	0.40 cum		
				<b>Total</b>	<b>4.46 cum</b>	<b>3,329.80</b>	<b>14,851.00</b>

So Rs 14,851.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 14,851.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	3713
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	3713
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	3713
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	3712

## 15.17 - Excess payment on work POM Page ref-83 to 84

Name of the work – Constr. of C.C.road from main road to SP Office in Ward No - 9

H/A – 4<sup>TH</sup> SFC, C/R No- 5(25)/30.09.15

E.C.-6,00,000.00 Vr.No – 62/06.10.2016 Rs 6,00,000.00

M.B.No- 447 Page No- 146 to 157

Name of the Contractor – Sri Hrudananda Rohidas

Name of the J.E. – Smt Leena Rani Naik

### a.Irregular payment by non deducting voids of morrum.

On further scrutiny of the above work case record with reference to connected MB it was noticed that 20.10 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 784.00 has been paid in excess to the contractor as detailed below :-

Moorum collected and spread = 20.10 cum

Voids was to be deducted @ 12.5% = 20.10 x 12.5% = 2.51 cum

Excess paid - 2.51 cum x 312.42 = 784.00

So Rs 784.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 784.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	196
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	196
3	Smt. Leena Rani Naik	J.E	Jharsuguda Municipality, Dist-Jharsuguda	196
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	196

## 15.18 - Excess payment on work. POM Page ref-84 to 85

Name of the work – Constr. of C.C. drain in front of P Ram Mohan Rao to NH No - 14

H/A – 13<sup>th</sup> CFC C/R No- 29(2)/29.06.15

E.C.-2,00,000.00 Vr.No – 13/13.06.2016 Rs 1,54,719.00

M.B.No- 489 Page No- 161 to 171

Name of the Contractor – Gulam Waris

Name of the J.E. – Smt Dipika Kumari Behera

### a.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 164 to 166 of MB no-489 the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
CC (1:4:8) with 40 mm HB Metal	1st	9.0m x 0.5m x 0.15m	1.09 cum	0.67 cum	0.42 cum	3329.80	1,399.00
CC (1:2:4) with 12 mm CB chips	9th	29.8m x 0.6m x 0.10	3.00 cum	2.68 cum	0.32 cum	5158.60	1,651.00
				<b>Total</b>			<b>3,050.00</b>

### b.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of giving excess thickness in the work

Item of work	Row no	Quantity allowed	Quantity admissible	Excess	Rate	Excess Paid
RCC (1:4:8) work M40 mm CB HG metal	1	9.0m x 0.5m x 0.15m = 0.67cum	9.0m x 0.5m x 0.1m = 0.45cum	0.22 cum		
	2	7.0m x 0.5m x 0.15m = 0.52cum	7.0m x 0.5m x 0.1m = 0.35cum	0.17 cum		

3	18.0m x 0.5m x 0.15m = 1.35cum	18.0m x 0.5m x 0.1m = 0.9cum	0.45 cum		
4	30.0m x 0.5m x 0.15m = 2.25cum	30.0m x 0.5m x 0.1m = 1.5cum	0.75 cum		
5	12.50m x 0.5m x 0.15m = 0.93cum	12.50m x 0.5m x 0.1m = 0.62cum	0.31 cum		
6	29.80m x 0.6m x 0.15m = 2.68cum	29.80m x 0.6m x 0.1m = 1.78cum	0.90 cum		
<b>Total</b>			<b>2.8 cum</b>	<b>3,329.80/ cum</b>	<b>9,323.00</b>

So Rs 12,373.00 (3,050.00 + 9,323.00) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 12,373.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	3093
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	3093
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	3094
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	3093

## 15.19 - Excess payment on work. POM Page ref-85

Name of the work – Constrn. of C.C. drain from Iswar Rao house to Hanuman Temple in W No - 5

H/A – RD C/R No- 44(3)/29.06.15

E.C.-10,00,000.00 Vr.No – 31/13.07.2016 Rs 9,93,459.00

M.B.No- 447 Page No- 173 to 183

Name of the Contractor – Sonu Kumar

Name of the J.E. – Sri Ghanshyam Tripathy

### a.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 174 of MB no-447 the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
Sand filling in plinth	1st	1 x 9.75m x 1.21m x 0.1m	11.06 cum	1.17 cum	9.89 cum	299.52	2,962.00
			<b>Total</b>				<b>2,962.00</b>

So Rs 2,962.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 2,962.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	740
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	741
3	Sri Ghanashyam Tripathy	Ex-J.E	Khandapada NAC, Dist-Nayagarh.	741
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	740

## 15.20 - Excess payment on work. POM Page ref-85 to 86

Name of the work – Constrn. of C.C.road infront of club to Gulga Munda house at Bhuliatikira in W.N - 9

H/A – 13<sup>TH</sup> CFC, C/R No- 43(6)/29.06.15

E.C.-7,00,000.00 Vr.No – 19/21.06.2016 Rs 4,84,727.00

M.B.No- 477 Page No- 121 to 133

Name of the Contractor – Sri Ram Chandra Oram

Name of the J.E. – Smt Leena Rani Naik

### a.Irregular payment by non deducting voids of morrum.

On further scrutiny of the above work case record with reference to connected MB it was noticed that 20.10 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 803.00 has been paid in excess to the contractor as detailed below:-

Moorum collected and spread = 20.61 cum

Voids was to be deducted @ 12.5% = 20.61 x 12.5% = 2.57 cum

Excess paid - 2.57 cum x 312.42 = 803.00

So Rs 803.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 803.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	201
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	201
3	Smt. Leena Rani Naik	J.E	Jharsuguda Municipality, Dist-Jharsuguda	201
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	200

## 15.21 - Excess payment on works POM No.page-86 to 87

Name of the work – Constr. of C.C. drain from Hyder Alli house to Dhanasalain W No - 21

H/A – 13<sup>th</sup> CFC C/R No- 43(8)/29.06.15

E.C.-10,00,000.00 Vr.No – 28/31.08.2016 Rs 9,89,584.00

M.B.No- 494 Page No- 102 to 115

Name of the Contractor – Sri Bidyadhar Minz

Name of the J.E. – Smt Dipika Kumari Behera

### a.Excess payment made due to exhibition of excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of giving excess thickness in the work

Item of work	Row no	Quantity allowed	Quantity admissible	Excess	Rate	Excess Paid
RCC (1.4.8) work M40 mm CB HG metal	1	15.0m x 1.2m x0.12m = 2.16cum	15.0m x 1.2m x0.10m = 1.8 cum.	0.36 cum		
	2	15.0m x 1.2m x0.12m = 2.16cum	15.0m x 1.2m x0.10m = 1.8 cum.	0.36 cum		
	3	15.0m x 1.2m x0.12m = 2.16cum	15.0m x 1.2m x0.10m = 1.8 cum.	0.36 cum		
	4	15.0m x 1.2m x0.12m = 2.16cum	15.0m x 1.2m x0.10m = 1.8 cum.	0.36 cum		
	5	15.0m x 1.2m x0.12m = 2.16cum	15.0m x 1.2m x0.10m = 1.8 cum.	0.36 cum		
	6	15.0m x 1.2m x0.12m = 2.16cum	15.0m x 1.2m x0.10m = 1.8 cum.	0.36 cum		
	7	15.0m x 1.2m x0.12m = 2.16cum	15.0m x 1.2m x0.10m = 1.8 cum.	0.36 cum		
	8	15.0m x 1.2m x0.15m = 2.70cum	15.0m x 1.2m x0.10m = 1.8 cum.	0.9 cum		
	9	4.0m x 1.2m x0.15m = 0.72cum	4.0m x 1.2m x0.10m =0.48 cum.	0.24 cum		
	10	16.5m x 1.2m x0.15m = 2.97cum	16.5m x 1.2m x0.10m = 1.98 cum.	0.99cum		
	11	15.0m x 1.2m x0.15m = 2.70cum	15.0m x 1.2m x0.12m = 1.8 cum.	0.9 cum		
			<b>Total</b>	<b>5.55 cum</b>	<b>3,329.00/ cum</b>	<b>18,476.00</b>

So Rs 18,476.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 18,476.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	4619
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	4619
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	4619
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	4619

## 15.22 - Excess payment on work POM Page ref-87 to 88

Name of the work – Constr. of C.C.drain near Srikanta Mohanty house at Purunabasti Ward No – 15 & 17

H/A – MF C/R No- 29(4)/30.09.15

E.C.-1,00,000.00 Vr.No – 960/11.02.2016 Rs 25 ,576.00, Vr.No – 737/24.10.2016 Rs 69 ,465.00

M.B.No- 445 Page No- 114 to 119 & 452 Page No- 118 to 122

Name of the Contractor – Sri Hari Shankar Sethi

Name of the J.E. – Sri Ghanshyam Tripathy

### a.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of giving excess thickness in the work

Item of work	Row no	Quantity allowed in the bill	Quantity admissible as per approved estimate	Excess	Rate	Excess Paid
CC (1:4:8) with 40 mm HB Metal	1 p-115 MB-445	22m x 1.00m x0.15m = 3.30cum	22m x 1.00m x0.10m = 2.20cum	1.10 cum	3150.00/ cum	3,465.00

So Rs 3,465.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 3,465.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
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1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	866
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	866
3	Sri Ghanashyam Tripathy	Ex-J.E	Khandapada NAC, Dist-Nayagarh.	867
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	866

## 15.23 - Excess payment on work. POM Page ref-87 to 88

Name of the work – Constr. of C.C. road & drain at Balaji Nagar near Durga Mandap in W No - 4

H/A – Devolution C/R No- 38(6)/19.06.15

E.C.-4,50,000.00 Vr.No – 920/22.01.2016 Rs 208045.00 & 668/06.10.2016 Rs 98040.00

M.B.No- 452 Page No- 70 to 79 & 521 Page No- 1 to 11

Name of the Contractor – Ghulam Waris

Name of the J.E. – Sri Ghanshyam Tripathy & Sri Subash Chandra Pradhan

### a.Excess payment made due to exhibition of excess quantity in the MB

Further on checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 4 of MB no-521, the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement of total in MB	Total work exhibit in MB	Actual work as per calculation	Excess	Rate paid	Excess paid
Earth work excavation	1	1 x 84 m x 0.5m x 0.6m	50.70 cum	25.20 cum	25.50 cum	75.41	1,923.00

### b.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of giving excess thickness in the work. In the 1<sup>st</sup> R/A bill the previous JE Sri G S Tripathy did the work for height of road @ 0.10 mts. But in the present bill Sri SC Pradhan has measured the height of the road balance work @ 0.2mtr which cannot be admitted in audit.

Item of work	Row no	Quantity allowed	Quantity admissible	Excess	Rate	Excess Paid
RCC (1.2.4) work M12 mm CB HG CHIP	1	1 x 84.0m x 0.5m x 0.2m = 8.46cum	1 x 84.0m x 0.5m x 0.1m = 4.2cum	4.26 cum	5158.61	21,976.00

So Rs 23,899.00 (1,923.00 + 21,976.00) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 23,899.00 is suggested for recovery and compliance reported early.

### Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	5975
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	5975



3	Sri Subash Chandra Pradhan	J.E	Jharsuguda Municipality, Dist-Jharsuguda	5975
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	5974

## 15.24 - Excess payment on work. POM Page ref-88 to 89

Name of the work – Constr. Of balance part of C.C.road from Makaradhwaj Naik house TO Jharai Nair in W.N - 8

H/A – 14<sup>TH</sup> CFC, C/R No- 26(6)/14.07.16

E.C.-6,00,000.00 Vr.No – 85/20.03.2017 Rs 599870.00

M.B.No- 481 Page No- 123 to 134

Name of the Contractor – Sri Naresh Kumar Patel

Name of the J.E. – Smt Leena Rani Naik

### a.Irregular payment by non deducting voids of morrum.

On further scrutiny of the above work case record with reference to connected MB it was noticed that 11.34 cum of morrum has been collected and spread on the road surface. But voids @12.5% per cum has not been deducted from spreading.

Thus Rs 475.00 has been paid in excess to the contractor as detailed below:-

Morrum collected and spread = 11.34 cum

Voids was to be deducted @12.5% = 11.34 x 12.5% = 1.41 cum

Excess paid - 1.41 cum x 336.89 = 475.00

So Rs 475.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 475.00 is suggested for recovery and compliance reported early.

### Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	119
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	119
3	Smt. Leena Rani Naik	J.E	Jharsuguda Municipality, Dist-Jharsuguda	119
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	118

## 15.25 - Excess payment on work. POM Page ref-89

Name of the work – Imp of Abhinab Gouranga Mandir at Bijinagar in W No – 9

H/A – WODC C/R No- 282/14-15

E.C.-10,00,000.00 Vr.No – 986/20.01.2017 Rs 529467.00

M.B.No- 526 Page No- 1 to 11

Name of the Contractor – Sri Dasarath Munda

Name of the J.E. –Sri Subash Chandra Pradhan

**a.Excess payment made due to exhibition of excess quantity in the MB**

Further on checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 2 & 7 of MB no-526, the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement of total in MB	Total work exhibit in MB	Actual work as per calculation	Excess	Rate paid	Excess paid
RCC (1.2.4) work M20 mm CB HG CHIP	1 to 10	4.15+1.64+0.81+0.76+ 0.52+1.64+2.65+10.78+ 2.78+1.08	27.57 cum	26.81 cum	0.76 cum	4582.16	3,482.00
Requirement of MS window	1	11 x 1.4 x x1.2=18.48 x 40	800 sqm	739 sqm	61 sqm	70.00	4,270.00
						<b>Total</b>	<b>7,752.00</b>

So Rs 7,752.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 7,752.00 is suggested for recovery and compliance reported early.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	1938
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	1938
3	Sri Subash Chandra Pradhan	J.E	Jharsuguda Municipality, Dist-Jharsuguda	1938
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	1938

**15.26 - Excess payment on work. POM Page ref-89 to 90**

Name of the work – Constrn. of C.C. road from Kukuda godown to Bhati road in W No - 13

H/A – 4<sup>th</sup> SFC C/R No- 15(16)/2015-16

E.C.-10,00,000.00 Vr.No – 68/02.11.2016 Rs 1000000.00

M.B.No- 493 Page No- 87 to 70 & 93

Name of the Contractor – Sri Raju Bagh

Name of the J.E. – Smt Dipika Kumari Behera

## a.Excess payment made due to exhibition of excess width of road in MB

On checking of the above work case record with reference to connected MB it was noticed that the JE has measured the width in the work C.C.(1:4:8) in the 1<sup>st</sup> row (15 x 6.00 0.1). But she has again measured for work C.C.(1:2:4) in the 1<sup>st</sup> row i.e (15 x 6.40 0.15). So the width of 0.4mtr (6.40-6.00) has been irregularly exhibited in the MB.

As a result 0.90 cum of work has been irregularly exhibited as follows.

Items of work	Row no	Qty of work exhibited in MB	Admissible work	Actual work as per calculation	Excess	Rate paid	Excess paid
RCC (1:2:4) work M12 mm CB HG CHIP	1	15 x 6.4 x 0.15=14.4 cum	15 x 6.0 x 0.15=13.50 cum	13.50 cum	0.90 cum	5447.03	4,902.00

## b.Excess payment made due to exhibition of excess width of road in MB

On checking of the above work case record with reference to connected MB it was noticed that as per estimate provision a length of 127 mtrs to be done in the work. The executants have done the earth work, sand filling & CC (1:4:8) for which the JE measured 131.mtrs towards the length of the road. But the JE has again exhibited irregularly the length of the road i.e 132 mtrs for work C.C.(1:2:4). So extra 1 (132-131)mtr of length of the road is irregularly exhibited as follows.

Items of work	Row no	Excess exhibited work	Rate paid	Excess paid
CC (1:2:4) with 12 mm CB Chip	1 to 18	1 x 7.5 x 0.15= 1.12 cum	5447.03	6101.00

So Rs 11,003.00 (4,902.00 + 6,101.00) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 11,003.00 is suggested for recovery and compliance reported early.

## **Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	2751
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	2751
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	2751
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	2750

## **15.27 - Excess payment on work. POM Page ref-90 to 91**

Name of the work – Constr. of C.C. road from Gunthipada to Doon public school in W No - 21

H/A – M.V C/R No- na/2014-15

E.C.-10,00,000.00 Vr.No – 60/01.10.2016 Rs 1000000.00

M.B.No- 502 Page No- 128 to 128

Name of the Contractor – Sri Rohit Khadia

Name of the J.E. – Smt Dipika Kumari Behera

## a.Excess payment made due to exhibition of excess quantity/no in MB

On checking of the above work case record with reference to connected MB it was noticed that as per estimate provision and actual 2 sides of centering & shuttering work to be done. But the JE has wrongly exhibited the 3 sides in the work i.e centering & shuttering So the JE has shown more 1 side of centering & shuttering work as follows.

Items of work	Row no	Qty of work exhibited in MB	Admissible work	Excess	Rate paid	Excess paid
centering & shuttering	1	3 x 143 x 0.3 =128.7 sft	2 x 143 x 0.3 =85.8 sft	42.90 cum	94.00	4,033.00

## b.Excess payment made due to exhibition of excess width of road in MB

On checking of the above work case record with reference to connected MB it was noticed that as per estimate provision a width of 0.3 mtrs in each side of the road to be done for binding of the road by moorum. But the JE has irregularly exhibited 0.40 mtr in the MB no-502 (page-127) instead of 0.30 mtr. So 0.1 mtr width has been irregularly exhibited as follows.

Items of work	Row no	Qty of work exhibited in MB	Admissible work	Excess	Rate paid	Excess paid
Binding of road with moorum	1	2 x 143 x 0.4 x 0.3 =34.83 cum	2 x 143 x 0.3 x 0.3 =25.74 cum	9.09 cum	312.00	2,836.00

## c.Irregular payment made on laboratory testing cost.

Further 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 worth 3,480.00 has been allowed separately in the works bills which cannot be admitted in audit.

## d.Irregular payment by non deducting voids of morrum.

On further scrutiny of the above work case record with reference to connected MB it was noticed that 34.8 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 1002.00 has been paid in excess to the contractor as detailed below:-

Moorum collected and spread = 34.8 cum

Deduct excess quantity as above-9.09 cum

Moorum actually spread-25.74 cums

Voids was to be deducted @12.5% = 25.74.34 x 12.5% = 3.21 cum

Excess paid - 3.21 cum x 312.00 = 1,002.00

So Rs 11,351.00 (4,033.00 + 2,836.00 + 3,480.00 + 1,002.00) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 11,351.00 is suggested for recovery and compliance reported early.

## **Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	2838
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	2838
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	2838
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	2837

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## 15.28 - Excess payment on work. POM Page ref-91 to 92

Name of the work – Patching & embarkment repairing of Buromal Kata in W No – 21

H/A – Incentive grant C/R No- 84/14-15

E.C.-7,00,000.00 Vr.No – 504/27.08.2016 Rs 604157.00

M.B.No- 501 Page No- 97 to 107

Name of the Contractor – Sri Hrudananda Rohidas

Name of the J.E. –Smt Dipika Kumari Behera

### a.Excess payment made due to exhibition of excess quantity in the MB

Further on checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 103 of MB no-501, the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement recorded in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
Random stone massonery in dam	10	4 x 6m x 1.0m x 0.3 m	12.38 cum	7.2 cum	5.18 cum	1807.00	9,360.00

So Rs 9,360.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 9,360.00 is suggested for recovery and compliance reported early.

### Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	2340
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	2340
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	2340
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	2340

## 15.29 - Excess payment on work. POM Page ref-92

Name of the work – Const of AWC building at Sarbahal Harijanpada-II in W No – 1

H/A – 13<sup>TH</sup> FCA C/R No- NA/14-15

E.C.-8,00,000.00 Vr.No – 417/30.07.2016 Rs 714498.00

M.B.No- 504 Page No- 68 to 124

Name of the Contractor – Sri Ugrasen Bhainsa

Name of the J.E. –Smt Dipika Kumari Behera

## a.Excess payment made due to exhibition of excess quantity in the MB

Further on checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 82 of MB no-504, the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement recorded in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
RCC M20grade hg chips	5th	2 x 3.75m x 0.25m x 0.25 m	0.93 cum	0.46 cum	0.47 cum	4,843.32	2,276.00

So Rs 2,276.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 2,276.00 is suggested for recovery and compliance reported early.

## **Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	569
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	569
3	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	569
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	569

## **15.30 - Excess payment on work. POM Page ref-92 to 93**

Name of the work – Const of Marwadi Mahila samiti building near Income Tax office in W No – 22

H/A –WODC C/R No- 277/14-15

E.C.-10,00,000.00 Vr.No – 594/13.10.2015 Rs 417200.00 , Vr.No – 166/18.05.2016 Rs 544596.00 & Vr.No – 578/24.09.2016 Rs 38204.00

M.B.No- 494 Page No- 72 to 90, 510 Page No- 83 to 95 & 502 Page No- 113 to 122

Name of the Contractor – Sri Sudhir Kumar Didwania

Name of the J.E. –Smt Dipika Kumari Behera

## a.Excess payment made due to exhibition of excess quantity in the MB

Further on checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 89 & 94 of MB no-510, the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement recorded in MB	Total work exhibit in MB	Actual work as per calculation	Excess	Rate paid	Excess paid
RCC M20 grade h/c chips	1st	10 x 0.38m x 0.23m x 3.96 m	3.60 cum	3.46 cum	0.14 cum	4645.00	650.00
Do	1 & 2	29.11 cum + 53.37 cum	82.62 cum	82.48 cum	0.14 cum	4645.00	650.00
						<b>Total</b>	<b>1,300.00</b>

## **b.Excess payment made due to exhibition of excess amount of labour cess in the bill**

On further checking of the above bill, it is noticed that the labor cess has been added in the bill irregularly. But the fewer amounts have been collected from the contractor as follows.

Bill no	Amount for which work done	L cess added in the bill	L cess collected amount	Excess amount added
1 <sup>st</sup> /RA	4,13,069.00	4,131.00	4,131.00	0.00
2 <sup>nd</sup> /RA	5,39,204.00	9,523.00	5,446.00	4,077.00
3 <sup>rd</sup> /F	38,079.00	9,903.00	382.00	9,521.00
			<b>Total</b>	<b>13,598.00</b>

So Rs 14,898.00 (1,300.00 + 13,598.00) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 14,898.00 is suggested for recovery and compliance reported early.

## **Responsible Person for this paragraph**

S/no	Name	Designation	Address	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	3724
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	3725
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	3725
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	3724

## **15.31 - Excess payment on work. POM Page ref-93 to 94**

Name of the work – Const of CC road from Girls High School to Mangal Bazar main road in W No – 20

H/A – 4<sup>TH</sup> SFC C/R No- NA/14-15

E.C.-8,00,000.00 Vr.No – 5(1)/30.09.2015 Rs 877759.00

M.B.No- 469 Page No- 91 to 105

Name of the Contractor – Sri Hari Shankar Sethi

Name of the J.E. –Smt Dipika Kumari Behera

## **a.Excess payment made due to exhibition of excess quantity in the MB**

Further on checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 92, 94 & 98 of MB no-469, the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement recorded in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
RCC (1.4.8) M40grade hg chips	4th	15m x 5m x 0.1 m	11.25 cum	7.50 cum	3.75 cum	3329.00	12,484.00
Providing MS rod	1st	30m x 0.60m	180.00 sqm	18.00 sqm	162.00 sqm		
	5th	40.00m x 0.80m	48.00 sqm	32.00 sqm	16 sqm		
				Total	178 sqm or 158.42 kg @ 0.89/ sqm Say 1.58 qtl	6290.00	9,938.00
						<b>G Total</b>	<b>22,422.00</b>

So Rs 22,422.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 22,422.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	5605
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	5606
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	5606
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	5605

## 15.32 - Excess payment on work. POM Page ref-94

Name of the work – Const of gents toilet at Municipality office in W No – 20

H/A – 4<sup>TH</sup> SFC C/R No- NA/15-16

E.C.-2,80,000.00 Vr.No – 43/16.09.2019 Rs 280000.00

M.B.No- 503 Page No- 37 to 54

Name of the Contractor – Sri Hari Shankar Sethi

Name of the J.E. –Smt Dipika Kumari Behera

### a.Excess payment made due to exhibition of excess quantity in the MB

Further on checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 46 of MB no-503, the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement recorded in MB in total	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
KB brick massonery in (1.6) etc	1st to 6th	3.21+3.71+0.82+3.15 +6.93+3.96	28.71 cum	21.78 cum	6.93 cum	3,600.00	24,948.00



So Rs 24,948.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 24,948.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	6237
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	6237
3	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	6237
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	6237

## 15.33 - Excess payment on work. POM Page ref-94 to 96

Name of the work – Constn. of stadium of Manmohan ME school, Jharsuguda in W No - 22

H/A – WODC C/R No- 280/2014-15

E.C.-50,00,000.00 Vr.No – 1088/19.03.2016 Rs 813132.00, 373/15.07.2016 Rs 1462656.00 & 1105/15.03.2017 Rs 1622300.00

M.B.No- 484 Page No- 147 to 150, 443 Page No- 150 to 179 & 528 Page No- 48 to 58

Name of the Contractor – Sri Sriram Bagh

Name of the J.E. – Sri Ghanshyam Tripathy & Sri Subash Chandra Pradhan

### a.Excess payment made due to exhibition of excess quantity in the MB

Further on checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 50,54 & 57 of MB no-528, the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement recorded in MB in total	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
RCC m20	2nd	1 x 18.00 x 1.70 x 0.30	15.60 cum	9.88 cum	6.42 cum	4,353.29	27,948.00
	3rd	1 x 18.00 x 1.40 x 0.30	10.58 cum	7.56 cum	3.02 cum	4,353.29	13,147.00
Rigid smooth centring & shuttering	22	15 x 0.64 x 0.30	3.10 cum	2.88 cum	0.22 cum	269.62	59.00
	26	2 x 12.43 x 0.80	21.37 cum	19.88 cum	14.90 cum	269.62	4,017.00
						<b>Total</b>	<b>45,171.00</b>

### b.Excess payment made due to exhibition of excess quantity in the MB

Further on checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 54 of MB no-528, the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement of total in MB	Total work	Actual wok as per	Excess	Rate paid	Excess paid
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RCC m15	1 to 23	2.43+2.36+2.53+2.49 +2.40+2.53+2.61+2.82 +2.71+2.82+2.68+3.96 +0.46+0.80+0.41+0.80 <sub>+1.37</sub> +1.56+1.45+1.52+1.63+1.53+3.74	exhibit in MB 48.81 cum	calculation 47.61 cum	1.20 cum	3,876.99	4,652.00
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## c.Excess payment made due to exhibition of excess width of road in MB

On further checking of the above work case record with reference to connected MB it was noticed that the HYSD reinforcement was measured 169.23 quintals up to 2<sup>nd</sup> R/A bill. But in 3<sup>rd</sup> R/A bill 272.44 qtls of HYSD reinforcement was made. So 103.21 qtls (272.44-169.23) has been exhibited in the bill for payment. But in support of the said items of work no measurement was found available in the MB.

So it cannot be ascertained for execution of the concerned item of work. Hence the cost of 103.21 qtls of HYSD i.e 61,340.00 (103.21 x 5943.25) cannot be admitted in audit.

So Rs 1,11,163.00 (45,171.00 + 4,652.00 + 61,340.00) has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 1,11,163.00 is suggested for recovery and compliance reported early.

## **Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	27791
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	27791
3	Sri Subash Chandra Pradhan	J.E	Jharsuguda Municipality, Dist-Jharsuguda	27791
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	27790

## **15.34 - Excess payment on work. POM Page ref-96**

Name of the work – Constn. of C.C.Road from PHD office to main road at Adarsh Colony in Ward No - 16

H/A – 4<sup>th</sup> SFC C/R No- 5(15)/30.09.15

E.C.-10,00,000.00 Vr.No – 97/28.01.2017 Rs 882859.00

M.B.No- 530 Page No- 6 to 12

Name of the Contractor – M/S Srikrishna Agencies

Name of the J.E. – Sri Subash Chandra Pradhan

## a.Excess payment made due to exhibition excess quantity in the MB

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of wrong exhibition of figure in MBs.

In page 10 to 11 of MB no-530 the JE exhibit the wrong figure in irregular manner.

Items of work	Row no	Measurement in MB	Total work exhibit in MB	Actual wok as per calculation	Excess	Rate paid	Excess paid
CC (1:2:4) with 12 mm CB chips	5th	1 x 24 x (5+4.7)/2 x 0.10 m	14.12 cum	11.64 cum	2.48 cum	5447.03	13,509.00

So Rs 13,509.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 13,509.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	3377
2	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	3377
3	Sri Subash Chandra Pradhan	J.E	Jharsuguda Municipality, Dist-Jharsuguda	3378
4	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality, Dist-Jharsuguda	3377

## 15.35 - Excess payment on work. POM Page ref-96 to 97

Name of the work – Constr. of C.C.road from NH 200 To house of Kirtania in Ward No - 14

H/A – Incentive grants C/R No- 185/2014-15

E.C.-7,00,000.00 Vr.No – 323/04.07.2016 Rs 6,93,453.00

M.B.No- 501 Page No- 85 to 95

Name of the Contractor – Sri Raju Bagh

Name of the J.E. – Smt Dipika Kumari Behera

### a.Excess payment made due to exhibition excess quantity in the bill

On checking of the above work case record with reference to connected MB it was noticed that the following irregularities are done by way of exhibiting excess quantity in the bill beyond the quantity recorded in the MB as follows.

Item of work	Page ref	Quantity exhibited in the bill	Quantity recorded in the MB	Excess	Rate	Excess Paid
CC (1:2:4) with 12 mm cb chips	90	93.90 cum	92.75 cum	1.15 cum	4,866.81/ cum	5597.00

So Rs 4,792.00 has been paid in excess.

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 POM No-32/30.03.2018 issued in this regard, the EO agreed to recover from S.D amount of the contractor. Hence the amount of Rs 4,792.00 is suggested for recovery and compliance reported early.

## Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Subash Chandra Pradhan	J.E	Jharsuguda Municipality, Dist-Jharsuguda	1399
2	Smt. Deepika Kumari Behera	Ex-J.E	Balasore Municipality, Dist-Balasore	1400
3	Sri Manoj Kumar Patra	M.E	Jharsuguda Municipality, Dist-Jharsuguda	1399
4	Sri Rama Chandra Pradhan	E.O	Jharsuguda Municipality, Dist-Jharsuguda	1399

## PARA: 16 AUDIT ON UNITS / DEPARTMENT

<b>16.1 - Audit on Units/Departments</b>
There are no units and departments found in the Jharsuguda Municipality during the period covered under audit.

## PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Target and Achievement POM page ref-64

The target and achievement of different schemes implemented by the ULB during the year 2016-17 is furnished below as per the information supplied by the local authority in response to issue of POM.

Financial achievement.

Sl. No.	Head of Account	OB as on 01.04.2016	Grants received during 2016-17	Total	Grants utilised during 2016-17	Grants to be utilized as on 31.03.2017	Percentage of utilization
1	2	4	5	6	7	8	9
1	Road Development grant	227349	6442000	6669349	3934704	2734645	59
2	13th FCA	33115181	0	33115181	7062134	26053047	21
3	14th FCA	26593000	37932000	64525000	12421901	52103099	19
4	M.V Tax	5575742	7217000	12792742	3886537	8906205	3
5	Devolution Fund	30386193	28415000	58801193	6253895	52547298	11
6	Asset creation	7688792	1418000	9106792	2770774	6336018	30
7	MLALAD	1564854	431805	1996659	75000	1921659	4
8	MPLAD	-294217	6100000	5805783	0	5805783	0
9	Special Problem Fund	877044	0	877044	150000	727044	17

10	AWC Fund	3187566	140000	3327566	1764970	1562596	53
11	BRGF	2382036	0	2382036	3044896	-662860	100
12	P D Fund	5614270	0	5614270	794945	4819325	14
13	Performance based incentive	-1157594	0	-1157594	1685705	-2843299	100
14	Maintenance of road & bridges	3537558	5299000	8836558	0	8836558	0
15	WODC	14694446	18080626	32775072	14119000	18656072	43
	Total	133992220	111475431	245467651	57964461	187503190	

## Physical achievement.

Scheme	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
1	2	4	5	6	7
Road Development grant	01	06	07	04	03
13th FCA	01	-	01	01	-
14th FCA	07	61	68	54	14
M.V Tax	01	12	13	12	01
Devolution Fund	03	52	55	54	01
Asset creation	01	-	01	-	01
MLALAD	08	06	14	06	08
MPLAD	01	-	01	-	01
Special Problem Fund	-	-	-	-	-
AWC Fund	-	-	-	-	-
BRGF	18	-	18	09	09
P D Fund	01	-	01	-	01
Performance based incentive	-	-	-	-	-
Maintenance of road & bridges	01	03	04	04	-
WODC	03	08	11	06	05
<b>Total</b>	<b>46</b>	<b>148</b>	<b>194</b>	<b>150</b>	<b>44</b>

Besides the above two schemes namely MPLAD & MLALAD are studied in details as per guideline.

### 1.MPLAD-

Though Rs 61,00,000.00 was received during the year 2016-17 but no project has been taken for execution.

### 1.MLALAD-

Rs 4,31,805.00 was received during the year 2016-17 and 6 nos of projects have been taken for execution but not executed during the same year. One project only executed worth Rs 75,000.00 was completed during the period covered under audit.

## PARA: 18 MISCELLANEOUS

<b>18.1 - Non-collection of slum staff Qtrs rent-POM page ref-69</b>
<p>On checking of DCB position of different taxes and rents for the year 2016-17, it was noticed that there is current demand of Rs 19,080.00 towards slum quarter for the current year. Prior to 2016-17 there was outstanding rent of Rs 6,65,582.00. In total a sum of Rs 6,84,662.00 (6,65,582.00+19080.00) is the demand as on 31.03.2017. But not a single pie has been collected from the inhabitants of slum quarters during the year under audit.</p> <p>It was asked through objection statement to comply the following questions.</p> <p>1. What is the reason behind for non collection from slum staff quarters?</p>

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 POM No-31/27.03.2018 issued in this regard, the EO stated that Notice has been served & action will be taken to recover the amount from the occupants. Hence the EO is once again suggested to take active steps and collects the outstanding dues and compliance reported.

#### **18.2 - Non-Collection of Bus Stand Shop & Plot Rent-POM page ref-69**

As per the D.C. B. position of different Taxes and rents for the year 2016-17 it was noticed that there is demand of Bus stand shop rent & Plot rent amounting to Rs.4,70,400.00. (Arrear demand Rs 3, 76,500.00+ Current demands Rs.93, 900.00). But no amount has been collected towards arrear and current demand of Bus stand shop and plot rent during the year under audit.

It is 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 POM No-31/27.03.2018 issued in this regard, the EO stated that the bus stand shops have been developed on Railway lands & Railway demanded Rs 1,34,900.00. Further the current demand Rs 93,900.00 lapsed since 2014. Hence no collection is being done from bus stand shop & plot rent.

As per the DCB supplied to the audit by the EO Rs 93,600.00 is found current demand, but in the POM he replied the there is no current. The statement of EO is not clear. However the EO is suggested to take suitable steps to collect the dues & compliance reported.

#### **18.3 - Non- Revision of Rent and Tariff on Holding Taxes and assessment of new holdings-POM page ref-69**

##### **(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 2016-17 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 is asked through objection statement to comply the following audit questions.

1- Whether the taxes have 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 POM No-31/27.03.2018 issued in this regard, the EO stated that the valuation Organisation had completed 4 wards & 2 wards partially till 2016. Now valuation organisation has been withdrawn and municipality will make assessment & the process have been started. As replied, the EO is suggested to complete the valuation process at an early date and compliance reported.

#### **18.4 - Assessment of Taxes on Agriculture land and Railway Land-POM page ref-70**

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.
- v) 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 POM No-31/27.03.2018 issued in this regard, the EO stated that as valuation Organisation has making assessment of taxes, No steps have been taken earlier since inception of the municipality for assessment of taxes on agricultural land & railway land. The required committee will be formed after approval of Collector. However, the EO is suggested to complete the valuation process at an early date and compliance reported.

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

### 19.1 - Remittance of Govt dues

#### Para : 19.1 - Remittance of Govt.Dues.:-

The position of Royalty VAT Labour Cess, IT,PT etc. for the year 2016-17 is furnished below :-

Sl. No	Particulars	Royalty	VAT	L Cess	I Tax	P.Tax	Total
1	Dues outstanding for deposit at the beginning of the year (as on 1.04.2016)	0.00	0.00	0.00	0.00	0.00	0.00
2	Collected during 2016-17	13,31,118.00	26,93,797.00	6,92,728.00	6,95,870.00	0.00	54,13,513.00
3	Total	13,31,118.00	26,93,797.00	6,92,728.00	6,95,870.00	0.00	54,13,513.00
4	Remitted during 2016-17	13,31,118.00	26,93,797.00	6,92,728.00	6,95,870.00	0.00	54,13,513.00
5	Balance to be remitted at the end of the year (as on 31.03.2017)	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 31.03.2017.

### 19.2 - Loan

## Para : 19.2 – Loan:-

As required under Rules 149 of OM Rules 1953 the loan Register is to be maintained. Rule 150 of O.M Rules 1953 envisages that the loan amount shall not be appropriated even temporarily to any objects other than that for which the loan was raised.

On verification of Loan register it was revealed that IDSMT Loan was made for Rs.25,80,000.00 on 17.08.1993. The said loan amount was repaid vide vr.no.120/10.05.2010. No interest has been repaid till date. In the loan register interest @ Rs.3,74,100.00 per annum was shown due to repayment from 1993-94 to 2009-10 (17 years). Hence the interest due to repayment = Rs.3,74,100.00 x 17 = Rs.63,59,700.00.

## HUDCO Loan :-

As per last audit report HUDCO Loan of Rs.18,30,000.00 was sanctioned vide S.O No.3071 dtd.10.10.1986. The details of Utilization of loan for converting construction of dry / new flash water seal latrine could not be produced to audit along with details of payment of loan disbursement of loan and its recovery of loan including interest in spite of instruction given in the last audit.

However it is once again suggested to furnish the aforesaid information along with documents before the next audit for verification.

## 19.3 - Deposits

## Para : 19.2 – 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 the present audit the position of deposit for the year 2016-17 is furnished below:-

Sl. NO.	Particulars	Amount
1	Outstanding deposit as on 1.04.2016	44,38,614.00
2	Deposit made during the year 2016-17	22,57,256.00
3	Total	66,95,870.00
4	Deposit refunded during the year 2016-17	17,39,626.00
5	Outstanding deposit as on 31.03.2017	49,56,244.00

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

## 19.4 - CPFand EPF position of staffs

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 2016-17 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 1.04.2016	Nil	Nil
Amount deducted during the year	25,35,380.00	13,23,365.00
Total	25,35,380.00	13,23,365.00
Amount deposited during the year	25,35,380.00	13,23,365.00
Balance to be deposited as on 31.03.2017	Nil	Nil

The employee wise CPF position for the year 2016-17 is furnished below:-

Sl. No.	Name of the Employee & Designation	Designation	A/C No	Amount outstanding as on dt. 01.04.2016	Amount deposited for the year 2016-17	Interest accrued for 2016-17	Total	Amount withdrawn for the year 2016-17	Amount outstanding as on 31.03.2017.	Remarks
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1	2	3	4	5	6	7	8	9	10	11
1	Sri Manoj Ku Patra	M.E.	2805108005278	207,914.00	60,000.00	9,244.00	277,158.00	-	277,158.00	
2	Sri Sisir Kumar Patel	Sr. At	280510100-3525	55,703.00	56,000.00	2,860.00	114,563.00	50,000.00	64,563.00	
3	Sri Suresh Kumar Pradhan	Sr. At	280510800-2851	1,319.50	68,000.00	54.00	69,373.50	68,000.00	1,373.50	
4	Sri Bishu Kumar Padhee	Jr At.	280510100-4181	16,234.00	21,000.00	972.00	38,206.00	-	38,206.00	
5	Mrs. Mamata Pandey	Jr At.	280510800-2853	1,523.00	12,000.00	63.00	13,586.00	12,000.00	1,586.00	
6	Mrs Kabita Sahu	Jr At.	280510800-3748	51,617.00	12,000.00	2,258.00	65,875.00	-	65,875.00	
7	Dr. Aswini Kumar Naik	H Dr.	280510800-2936	253,837.00	36,000.00	10,803.00	300,640.00	-	300,640.00	
8	Dr. Sudipta Kumar Nayak	H Dr.	280510100-4100	66,705.00	36,000.00	3,183.00	105,888.00	-	105,888.00	
9	Sri Pradipta Kumar Sahoo	Jr. Asst.	2805108005283	24,859.00	31,750.00	1,193.00	57,802.00	25,000.00	32,802.00	
10	Sri Aditya Kumar Patra	TC	280510800-2905	1,838.00	48,000.00	75.00	49,913.00	48,000.00	1,913.00	
11	Sri Suresh Ch. Mohanty	TC	280510800-2852	1,241.00	43,500.00	28.00	44,769.00	43,469.00	1,300.00	
12	Sri Kailash Chandra Pradhan	Jr At.	280510800-2874	47,910.00	12,000.00	2,105.00	62,015.00	-	62,015.00	
13	Smt Bishnu Priya Mishra	CO	280510800-6195	8,500.00	370,975.00	2,191.00	381,666.00	185,000.00	196,666.00	
14	Sri Somnath Patel	Sr. At	280510800-2849	64,901.00	81,000.00	3,907.00	149,808.00	65,006.00	84,802.00	
15	Sri Nepal Ch. Bhoi	TC	280510800-2868	99,189.00	13,500.00	4,194.00	116,883.00	30,000.00	86,883.00	
16	Sri Ramsaran Bahadur	NG	280510800-2886	96,763.00	12,000.00	4,096.00	112,859.00	-	112,859.00	
17	Sri Kedar Kumar Patel	Peon	280510800-2894	96,212.00	30,000.00	3,201.00	129,413.00	40,000.00	89,413.00	
18	Sri Lal Bahadur Singhdeo	Peon	280510800-2897	119,804.85	17,000.00	4,865.00	141,669.85	48,000.00	93,669.85	
19	Sri Janmajaya Kaudi	Peon	280510800-2876	84,096.00	37,000.00	3,327.00	124,423.00	20,000.00	104,423.00	
20	Sri Mukteswar Mishra	Peon	280510800-2906	143,076.00	12,000.00	5,981.00	161,057.00	-	161,057.00	
21	Sri Mishra Bhainsa	Peon	280510800-2872	59,756.10	59,500.00	2,366.00	121,622.10	35,000.00	86,622.10	
22	Sri Anandita Naik	Peon	280510800-3962	40,909.00	12,000.00	1,821.00	54,730.00	-	54,730.00	
23	Smt. Binodini Banchor	Peon	280510800-2878	68,042.00	42,250.00	2,357.00	112,649.00	65,000.00	47,649.00	
24	Sri Upendra Naik	TC	280510800-2861	127,416.00	24,000.00	5,499.00	156,915.00	-	156,915.00	

25	Sri Kishore Kumar Naik	TC	280510800-2864	101,066.00	34,500.00	2,962.00	138,528.00	50,000.00	88,528.00	
26	Sri Brushaba Dehury	TC	280510800-2865	102,238.00	12,000.00	4,319.00	118,557.00	-	118,557.00	
27	Sri Biranchi Patel	TC	280510800-2857	60,821.00	36,000.00	2,950.00	99,771.00	-	99,771.00	
28	Sri Nala Rohidas	TC	280510800-2867	98,963.00	12,000.00	4,177.00	115,140.00	-	115,140.00	
29	Sri Abdhut Pradhan	TC	280510800-2862	70,390.00	18,000.00	3,160.00	91,550.00	-	91,550.00	
30	Sri Jagannath Patel	TC	280510800-2870	105,662.00	76,000.00	3,860.00	185,522.00	40,000.00	145,522.00	
31	Sri Janakram Sahu	TC	280510800-2858	60,408.00	36,000.00	2,933.00	99,341.00	-	99,341.00	
32	Sri Ranjit Ku Das	TC	280510800-2881	88,985.00	12,000.00	3,779.00	104,764.00	-	104,764.00	
33	Sri Trilochan Tanty	TC	280510800-2896	81,676.00	20,000.00	3,686.00	105,362.00	-	105,362.00	
34	Sri Om Prakash Tripathy	Peon	280510800-2892	1,018.65	44,500.00	40.00	45,558.65	44,557.00	1,001.65	
35	Sri Ananta Pandey	Peon	280510800-2879	58,348.00	26,000.00	2,744.00	87,092.00	-	87,092.00	
36	Sri Rupanand Gardia	Peon	280510800-2902	34,729.00	37,000.00	1,920.00	73,649.00	30,000.00	43,649.00	
37	Sri Nurpa Kishore Mohanty	TC	280510800-2863	115,067.00	12,000.00	4,841.00	131,908.00	-	131,908.00	
38	Sri Basant Ku Mohanty	WS	280510800-2856	103,611.00	12,000.00	4,375.00	119,986.00	-	119,986.00	
39	Sri Prakash Tiwari	Amin	280510800-2880	46,270.00	12,000.00	2,040.00	60,310.00	-	60,310.00	
40	Sri Mogal Bhainsa	Peon	280510800-2889	81,182.15	27,000.00	3,779.00	111,961.15	-	111,961.15	
41	Sri Govinda Ch. Magar	Peon	280510800-2873	86,895.00	39,500.00	4,084.00	130,479.00	-	130,479.00	
42	Sri Jaychandra Rout	Driver	280510800-2937	23,250.00	5,880.00	685.00	29,815.00	10,000.00	19,815.00	
43	Md. Manna	Driver	280510800-2938	8,831.00	1,380.00	377.00	10,588.00	-	10,588.00	
44	Sri Maihar Pr. Sharma	Driver	280510800-2942	32,803.00	1,320.00	1,353.00	35,476.00	-	35,476.00	
45	Smt. Fultuli Bhainsa	Peon	280510800-2898	31,504.00	9,000.00	1,402.00	41,906.00	20,000.00	21,906.00	
46	Sri Hiradhar Pradhan	Peon	280510800-2875	31,819.00	6,000.00	1,373.00	39,192.00	-	39,192.00	
47	Sri Kashi Pr. Yadav	Peon	280510800-2877	31,357.00	7,200.00	1,368.00	39,925.00	-	39,925.00	
48	Sru Shyamlal Bajaj	Peon	280510800-2895	31,709.00	6,000.00	1,369.00	39,078.00	-	39,078.00	
49	Sri Md. Nasir	Peon	280510800-2882	50,751.00	6,000.00	2,144.00	58,895.00	-	58,895.00	

50	Sri Md. Iqbal	Peon	280510800-28 90	54,651.00	6,000.00	2,303.00	62,954.00	-	62,954.00	
51	Sri Ishwar Lal Gupta	Peon	280510800-28 88	52,321.00	6,000.00	2,208.00	60,529.00	-	60,529.00	
52	Sri Narayan Banik	Peon	280510800-29 22	32,232.00	4,500.00	1,389.00	38,121.00	-	38,121.00	
53	Sri Jai Kishan Singh	SI-In- charge	28051082855	1,024.00	73,000.00	42.00	74,066.00	73,000.00	1,066.00	
54	Smt Kuntala Kalet	Sweepress	28051082929	62,743.00	70,250.00	2,213.00	135,206.00	70,000.00	65,206.00	
55	Smt Keta Sandha	Sweepress	28051082916	28,515.00	61,250.00	1,267.00	91,032.00	50,000.00	41,032.00	
56	Surya Bag	Sweepress	28051082910	50,665.00	57,000.00	2,757.00	110,422.00	50,003.00	60,419.00	
57	Smt Ichha Bag	Sweepress	28051083743	33,369.00	35,375.00	1,242.00	69,986.00	40,000.00	29,986.00	
58	Smt Gurubari Behera	Sweepress	28051082926	53,966.00	70,500.00	2,207.00	126,673.00	30,000.00	96,673.00	
59	Smt Prema (A) Kalet	Sweepress	28051082932	78,171.00	52,600.00	2,566.00	133,337.00	80,000.00	53,337.00	
60	Smt Bachhiyan Ghasiani	Sweepress	28051082930	63,818.00	42,000.00	3,145.00	108,963.00	50,000.00	58,963.00	
61	Smt Sandhya Mahananda	Sweepress	28051082911	94,661.00	32,250.00	4,359.00	131,270.00	-	131,270.00	
62	Kiran Nag	Sweepress	28051082919	82,496.00	54,000.00	2,727.00	139,223.00	42,000.00	97,223.00	
63	Smt Budhubari Kalet	Sweepress	28051082945	68,011.00	36,000.00	3,237.00	107,248.00	-	107,248.00	
64	Smt Brundabati Barbiha	Sweepress	28051082931	64,971.00	22,000.00	2,990.00	89,961.00	40,000.00	49,961.00	
65	Smt Kapaswari Ghasiani	Sweepress	28051082918	41,111.00	44,000.00	2,119.00	87,230.00	35,000.00	52,230.00	
66	Sri Manglu Bag	Sweeper	28051082928	36,884.95	31,250.00	1,931.00	70,065.95	30,006.00	40,059.95	
67	Sri Niran Suna	Sweeper	28051082920	45,481.00	44,350.00	2,120.00	91,951.00	56,006.00	35,945.00	
68	Sri Sukru Panchabiha	Sweeper	28051082925	52,483.00	36,000.00	2,473.00	90,956.00	40,000.00	50,956.00	
69	Sri Chaturbhuja Suna	Sweeper	28051082933	27,522.00	12,000.00	1,285.00	40,807.00	-	40,807.00	
70	China Luha	Sweeper	28051082912	71,032.00	27,600.00	3,251.00	101,883.00	45,000.00	56,883.00	
71	Sri Arjun Mishtri	Sweeper	28051082914	39,760.00	33,000.00	1,777.00	74,537.00	30,000.00	44,537.00	
72	Sri Kailash Majhi	Peon	28051082885	86,447.00	17,000.00	3,330.00	106,777.00	20,000.00	86,777.00	
73	Sri Brahmah Kuldeep	Sweepre	28051080030 32	8,434.00	10,700.00	387.00	19,521.00	7,000.00	12,521.00	
			<b>Total-</b>							

				45,09,488.20	25,35,380.00	19,5688.00	72,40,556.20	17,17,047.00	55,23,509.20	
				0						

**PARA: 20 RESULT OF AUDIT**

<b>20.1 - Result of audit</b>
As a result of this audit Rs 13,41,511.00 is held under objection including Rs 906951.00 is suggested for recovery out of which Rs 906142.00 is surcharged. Further Rs 13,40,129.00 has been recovered on the spot in course of audit.
<b>20.2 - Irregularities on General Audit of Jharsuguda Municipality for the year 2016-17.</b>
<b><u>Irregularities noticed on the accounts of Jharsuguda Municipality for 2016-17.</u></b>
<ol style="list-style-type: none"> <li>All the prescribed records and registers advised by the Government are not maintaining in this Institution.</li> <li>In spite of instruction from Govt. and repeated suggestion by audit, the Centrally Sponsored Scheme Funds were kept in Saving Accounts instead of Flexi Accounts. The local authority is suggested to convert all Saving Accounts into Flexi Accounts.</li> <li>All the bank accounts have not been converted into Flexi Accounts to accrue higher rate of interest money.</li> <li>The local authority is not verifying the stock and stores at regular interval. His monitoring and supervision is not praiseworthy.</li> <li>In spite of repeated remarks by audit the local authority has failed to recoup the invested amount of Rs.1,09,895.00.</li> <li>An amount of Rs 96,28,626.00 is pending for adjustment of outstanding advances as on 31.03.2017.</li> <li>There is unspent grant of Rs 44,65,69,089.00 at the end of the year 2016-17 i.e. as on 31.03.2017. The percentage of utilization of grants is just 21.00 % for the year under audit which is very low.</li> <li>Utilization Certification pending to be submitted to the Government worth Rs. 40,82,88,143.00.</li> <li>During the year under audit a sum of Rs.13, 40,129.00 was misappropriated by different employees which has been recovered by audit on the spot. Yet it requires the attention of the higher authorities.</li> <li>The collection of taxes, fees and fines in the municipality is not so sound. So it needs improvement. In this regard the attention of the local authority as well as higher authorities is invited.</li> </ol> <p>At last the local authority is suggested to adhere to different Govt guidelines, maintain statutory records in the institution, strengthen the financial management system in the municipality, have a robust monitoring, supervision and internal control system in the institution so that further misappropriation and monetary irregularities can be avoided .</p>

**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	5000.00	5000.00	5000.00	0.00	0.00	
2	14.2	70882.00	117442.00	70882.00	0.00	0.00	
3	14.3	73730.00	73730.00	73730.00	0.00	0.00	
4	14.4	100000.00	100000.00	100000.00	0.00	0.00	
5	14.5	216110.00	216110.00	216110.00	0.00	0.00	

6	14.6	3852.00	3852.00	3852.00	0.00	0.00
7	15.2	0.00	388000.00	0.00	0.00	0.00
8	15.3	8981.00	8981.00	8981.00	0.00	0.00
9	15.4	56536.00	56536.00	56536.00	0.00	0.00
10	15.5	3538.00	3538.00	3538.00	0.00	0.00
11	15.6	3445.00	3445.00	3445.00	0.00	0.00
12	15.7	11979.00	11979.00	11979.00	0.00	0.00
13	15.8	4000.00	4000.00	4000.00	0.00	0.00
14	15.9	7425.00	7425.00	7425.00	0.00	0.00
15	15.10	19960.00	19960.00	19960.00	0.00	0.00
16	15.11	2451.00	2451.00	2451.00	0.00	0.00
17	15.12	2432.00	2432.00	2432.00	0.00	0.00
18	15.13	1148.00	1148.00	1148.00	0.00	0.00
19	15.14	2623.00	2623.00	1814.00	0.00	0.00
20	15.15	492.00	492.00	492.00	0.00	0.00
21	15.16	14851.00	14851.00	14851.00	0.00	0.00
22	15.17	784.00	784.00	784.00	0.00	0.00
23	15.18	12373.00	12373.00	12373.00	0.00	0.00
24	15.19	2962.00	2962.00	2962.00	0.00	0.00
25	15.20	803.00	803.00	803.00	0.00	0.00
26	15.21	18476.00	18476.00	18476.00	0.00	0.00
27	15.22	3465.00	3465.00	3465.00	0.00	0.00
28	15.23	23899.00	23899.00	23899.00	0.00	0.00
29	15.24	475.00	475.00	475.00	0.00	0.00
30	15.25	7752.00	7752.00	7752.00	0.00	0.00
31	15.26	11003.00	11003.00	11003.00	0.00	0.00
32	15.27	11351.00	11351.00	11351.00	0.00	0.00
33	15.28	9360.00	9360.00	9360.00	0.00	0.00
34	15.29	2276.00	2276.00	2276.00	0.00	0.00
35	15.30	14898.00	14898.00	14898.00	0.00	0.00
36	15.31	22422.00	22422.00	22422.00	0.00	0.00
37	15.32	24948.00	24948.00	24948.00	0.00	0.00
38	15.33	111163.00	111163.00	111163.00	0.00	0.00
39	15.34	13509.00	13509.00	13509.00	0.00	0.00
40	15.35	5597.00	5597.00	5597.00	0.00	0.00
<b>Total</b>		<b>906951.00</b>	<b>1341511.00</b>	<b>906142.00</b>	<b>0.00</b>	<b>0.00</b>

## Audit Certificate

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

## Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Para-11.1/POM-35	22522	2018-04-17	1300	Sri Suresh Chandra Mohanty
2	Para-11.1/POM-35	22813	2018-01-19	165306	Sri Abdhut Pradhan
3	Para-11.2/POM-38-39	22810	2018-01-09	58657	Sri Jagannath Patel
4	Para-11.3/POM-40-41	22811	2018-02-01	78726	Sri Jagannath Patel
5	Para-11.3/POM-41-42	22812	2018-02-02	17480	Sri Madananda Seth
6	Para-11.4/POM-43	21240	2018-03-03	100	Sri Brusava Dehury
7	Para-11.4/POM-43	22512	2018-04-06	3700	Sri Jagannath Patel
8	Para-11.4/POM-43	22521	2018-04-17	1850	Sri Suresh Chandra Mohanty
9	Para-11.5/POM-44	22814	2018-01-09	20000	Sri Somanath Patel
10	Para-11.5/POM-45	22815	2018-04-09	10000	Sri Somanath Patel
11	Para-11.6/POM-53-57	22801	2018-01-06	44285	Sri Aditya Kumar Patra
12	Para-11.6/POM-53-57	22802	2018-01-30	80000	Sri Aditya Kumar Patra
13	Para-11.6/POM-53-57	22803	2018-01-31	142840	Sri Aditya Kumar Patra
14	Para-11.6/POM-53-57	22804	2018-02-02	191270	Sri Aditya Kumar Patra
15	Para-11.6/POM-53-57	22805	2018-03-29	72836	Sri Aditya Kumar Patra
16	Para-11.6/POM-53-57	22806	2018-04-03	5000	Sri Aditya Kumar Patra
17	Para-11.6/POM-53-57	22807	2018-04-04	169579	Sri Aditya Kumar Patra

18	Para-11.6/POM-53-57	22808	2018-04-04	59200	Sri Aditya Kumar Patra
19	Para-11.6/POM-53-57	22809	2018-04-16	10200	Sri Aditya Kumar Patra
20	Para-11.7/POM-60-62	22514	2018-04-09	30000	Sri Ananta Pandey
21	Para-11.7/POM-60-62	22518	2018-04-16	176200	Sri Aditya Kumar Patra
22	Para-11.8/POM-68	22515	2018-04-04	600	Sri Somanath Patel
23	Para-11.9/POM-48	22513	2018-04-06	1000	Sri Upendra Naik
Total				1340129	