

LOCAL FUND AUDIT, JHARSUGUDA, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 384867/AR/2018-2019-JHARSUGUDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Jharsuguda Municipality. Jharsuguda
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	SRI RAM CHANDRA PRADHAN
	Name of the Local Authority at the time of Audit :	SRI RAM CHANDRA PRADHAN
4	Duration of Audit :	01-05-2018 To 06-08-2018 (Mandays Consumed :- 68)
5	Name of the Auditors :	MAGUNI NAIK - Lead Auditor(01-05-2018 to 06-08-2018) KANHU CH. MAJHI - Auditor(01-05-2018 to 06-08-2018)
6	Name of the Reviewing Officer :	ASHADHU KISHAN(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	23-08-2018
8	Entry Conference Date :	
9	Exit Conference Date :	23-10-2018
10	Name of the District Audit Officer :	PRAN SHANKAR DEOTA
11	Date of approval of report by District Audit Officer :	29-10-2018

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	Appendix Form	01.05.2018	9 Nos	9 Nos	SRP-57	Nil
2	Bus Parking Fee Receipt Books Rs 7.50	01.05.2018	27 Nos	27 Nos	SRP-141	Nil
3	Measurement Books	01.05.2018	Nil	Nil	SRP -192	Nil
4	Postage Stamp	01.05.2018	620.00	620.00	SRP -49	Nil
5	Holding Tax Receipt Books	01.05.2018	2 Nos	2 Nos	SRP -152	Nil
6	Misc.Receipt Books	01.05.2018	30 Nos	30 Nos	SRP -	Nil
7	Cash in hand	01.05.2018	Nil	Nil	Adhar Card cash Book Page No -15	Nil
8	Cash in hand	01.05.2018	Nil	Nil	RTI Cash Book Page No-13	Nil
9	Cash in hand	01.05.2018	Nil	Nil	Election Cash Book page No -20	Nil
10	Cash in hand	01.05.2018	Nil	Nil	NULM Cash Book Page No -51	Nil
11	Cash in hand	01.05.2018	Nil	Nil	SJSRY Cash Book Page -139	Nil
12	Cash in hand	01.05.2018	Nil	Nil	NSAP Cash Book Page No -24	Nil
13	Cash in hand	01.05.2018	Nil	Nil	MDM Cash Book Page No -9	Nil
14	Cash in hand	01.05.2018	Nil	Nil	Cashiers Cash Book Page No -47	Nil
15	Cash in hand	01.05.2018	Nil	Nil	P.A.Cash Book Page No -29	Nil
16	Cash in hand	01.05.2018	Nil	Nil	Accountant Cash Book Page No -13	Nil
17	Cash in hand	01.05.2018	Nil	Nil	Subsidiary Cash Book Page No-64	Nil

Comments

As per Rule 20(a) of Odisha Local Fund Audit Rules 1951 physical verification of cash in hand,unused postage stamp,unused M.Rs.,unused MBs conducted on the date of commencement of audit i.e. on 01.05.2018 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	Register of Bills	Rule 96	Form No. VII
2	Challan	Rule 87	Form No. VI
3	Subsidiary Cash Book	Rule 128 A	Form No. V-A
4	Cashier's Cash Book	Rule 81	Form No. V
5	Schedule for the Budget Estimate	Rule 77	Form No. III
6	Abstract of the Budget Estimate	Rule 74	Form No. I-A
7	Budget Estimate	Rule 74	Form No. I
8	Order Book	Rule 96	Form No. VIII
9	Salary Bills	Rule 97	Form No. IX
10	Absentee Statement	Rule 97	Form No. X
11	Periodical Increment Certificate	Rule 99	Form No. XI
12	Cash Book of the municipality	Rule 125	Form No. XIV
13	Abstract Register of Receipts	Rule 129	Form No. XV
14	Advance Ledger	Rule 136	Form No. XVIII
15	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
16	Miscellaneous Receipts	Rule 157	Form No. XXXIV
17	Daily Collection Register	Rule 171	Form No. XL
18	Register of Grants	Rule 80	Form No. XLII
19	Stamp Account	Rule 172	Form No. XLIV
20	Stock Register of Stationery	Rule 172	Form No. XLIV
21	Demand and Collection Register	Rule 178	Form B
22	Tax collector's daily collection register	Rule 192	Form K
23	Stock account of Receipt Forms	Rule 196	Form L
24	Nominal Muster Roll (NMR)	Rule 340	Form W-II
25	Contract Agreement Form	Rule 341	Form W-III
26	Contract Certificate	Rule 343	Form W-IV
27	Miscellaneous Supply Bill	Rule 343	Form W-V
28	Stock & Store Register of Municipality	Rule 346	Form W-VII
29	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Permanent Advance Account	Rule 108	Form No. XII
2	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
3	Register of adjustments	Rule 132	Form No. XVII
4	Register of Outstanding Advances	Rule 140	Form No. XIX
5	Deposit Ledger	Rule 142	Form No. XX
6	Register of outstanding deposits	Rule 143	Form No. XXI
7	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
8	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
9	Establishment Audit Register	Rule 146	Form No. XXV
10	Register of Investments	Rule 148	Form No. XXVI
11	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
12	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
13	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
14	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
15	Stock account of License Number Plates	Rule 155	Form No. XXXII
16	Jamabandi Register	Rule 170	Form No. XXXVII
17	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII

18	Tax Receipt Form	Rule 188	Form I
19	Register of writes off of demands	Rule 190	Form J
20	Distrain Warrant Register	Rule 202	Form P
21	Form of inventory & Notice	Rule 203	Form Q
22	Warrant register	Rule 202	Form R
23	Register of Distrained property & sales	Rule 204	Form S

C : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Subsidiary account of special taxes	Rule 79	Form No.-IV
2	Loan Register	Rule 149	Form No. XXVII
3	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
4	Register of Lands	Rule 160	Form No. XXXV
5	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
6	Ledger of Lessees	Rule 170	Form No. XXXVIII
7	Arrear List	Rule 170	Form No. XXXIX
8	Register of Interest Bearing Securities	Rule 147	Form No. XLI
9	Assessment List	Rule 177	Form A
10	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
11	Form of appeal petition	Rule 183	Form E
12	Register of Petitions	Rule 183	Form F
13	Mutation Register	Rule 184	Form G
14	Arrear Demand Register	Rule 187	Form H
15	Tax collector's Ledger	Rule 198	Form M
16	Progress statement of collection of taxes	Rule 200	Form N
17	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
18	Register of Estimates & Allotments	Rule 332	Form W-I
19	Register of Works	Rule 345	Form W-VI

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 ascertained.

4. Register of Investment - [Rules 148] :-

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

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

Due to non maintenance of the said register, the Ward wise 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 could not be found out. Hence, the local authority will be in dark about collection of taxes in real time basis. As a result, appropriate steps 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 - 2017-2018

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	01-04-2017	7222906 30.95	38099357 3.14	11032842 04.09	24896008 9.94	31-03-2018	8543241 14.15	31-03-2018	8543241 14.15	0.00	
2	NSAP Acsh Book	01-04-2017	3776718 4.00	18477939. 00	56245123. 00	18300875. 00	31-03-2018	3794424 8.00	31-03-2018	3794424 8.00	0.00	
3	MDM Cash Book	01-04-2017	16766.48	114.00	16880.48	14210.00	31-03-2018	2670.48	31-03-2018	2670.48	0.00	
4	SJSRY Cash Book	01-04-2017	652991.3 5	25217.00	678208.35	0.00	31-03-2018	678208.3 5	31-03-2018	678208.3 5	0.00	
5	NULM Cash Book	01-04-2017	1252000. 76	2451511.0 0	3703511.7 6	3296500.0 0	31-03-2018	407011.7 6	31-03-2018	407011.7 6	0.00	
6	RTI Cash Book	01-04-2017	3438.40	437.60	3876.00	0.00	31-03-2018	3876.00	31-03-2018	3876.00	0.00	
7	Harishchandra Sahayata Cash Book	01-04-2017	236242.0 0	706434.00	942676.00	699164.20	31-03-2018	243511.8 0	31-03-2018	243511.8 0	0.00	
8	Adhar Card Cash Book	01-04-2017	62683.12	1035785.6 7	1098468.7 9	1097018.0 0	31-03-2018	1450.79	31-03-2018	1450.79	0.00	
9	Election Cash Book	01-04-2017	1053.40	40.15	1093.55	0.00	31-03-2018	1093.55	31-03-2018	1093.55	0.00	
	GRAND TOTAL		7622829 90.46	40369105 1.56	11659740 42.02	27236785 7.14		8936061 84.88		8936061 84.88	0.00	

Comments

PARA - 4.1 - Cash Book wise details of Closing Balance as on 31.03.2018

Sl.No	Cash Book	In Cash	In PL Account	In Bank	Total
1	Accountant Cash Book	0.00	22,03,07,127.45	63,40,16,986.70	85,43,24,114.15
2	NSAP Cash Book	0.00	0.00	3,79,44,248.00	3,79,44,248.00
3	MDM Cash Book	0.00	0.00	2,670.48	2,670.48
4	SJSRY Cash Book	0.00	0.00	6,78,208.35	6,78,208.35
5	NULM Cash Book	0.00	0.00	4,07,011.76	4,07,011.76
6	RTI Cash Book	0.00	0.00	3,876.00	3,876.00
7	Harishchandra Sahayata Cash Book	0.00	0.00	2,43,511.80	2,43,511.80
8	Adharcard Cash Book	0.00	0.00	1,450.79	1,450.79
9	Election Cash Book	0.00	0.00	1093.55	1093.55
	TOTAL	0.00	22,03,07,127.45	67,32,99,057.43	89,36,06,184.88

Para : 4.2- Non-maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS) :-

It is to mention here with 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 the year 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 to 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- Improper and unrealistic Budget :-

As per Section 106 of OM Act 1950 the budget estimate for the year 2017-18 was placed by the Chairperson in the council meeting held on 24.04.2017. The budget estimate was vividly discussed in that meeting. After discussion it was sent to the Notice Board to invite suggestion / objection from the inhabitants of Jharsuguda Municipality within 14 days. No suggestion / objection from the inhabitants of the Jharsuguda Municipality was received within the stipulated period of 14 days. So as per Section 107(2) the budget was unanimously approved in the council meeting held on 30.06.2017 after thorough discussion. The Council also resolved to submit the same to the Director -cum Ex-Officio Chairman Housing & Urban Development Department Bhubaneswar through the District Magistrate and Collector, Jharsuguda. Accordingly the budget was submitted to the PD DRDA - cum-PD DUDA, Jharsuguda vide letter no 2407dt.26.09.2017. The PD DRDA, DUDA, Jharsuguda submitted the same to the Director Municipal Administration & Additional Secretary to Govt. H & UD Deptt. vide letter no 4028 dt.27.10.2017.

The Director approved the budget estimate and sent the same to the Executive Officer, Jharsuguda vide letter no 28422 dt.04.12.2017 with receipts amounting to Rs.22,05,64,000.00 and expenditure amounting to Rs.18,11,39,167.00 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 as follows:-

Sl No	Head of Account	Original budget estimate for the year 2017-18	Actual amount received during the year 2017-18	Remarks
1	2	3	4	5
	Receipts			
1.	Rates & Taxes	3,00,00,000.00	4,17,68,184.00	
2.	Rental Income from Municipal Properties	15,86,000.00	6,47,826.00	
3.	Fees & Users Charges	27,20,000.00	22,28,432.00	
4.	Sale & Hire Charges	7,00,000.00	4,02,300.00	
5.	Interest Earned	2,50,00,000.00	2,47,52,606.56	
6.	Other Income	30,00,000.00	1,68,82,424.00	
7.	Grants & Contribution (Capital & Revenue)	15,75,58,000.00	31,70,09,279.00	
	Total	22,05,64,000.00	40,36,91,051.56	
	Expenditure			
1.	Establishment Expenses	7,45,85,000.00	6,75,72,953.00	
2.	Administrative Expenses	53,60,000.00	28,28,685.00	
3.	Operations/Maintenance/Sanitation	6,78,70,000.00	5,52,63,334.00	
4.	Grants and Contribution (Capital & Revenue)	3,33,24,167.00	13,65,99,171.00	
5.	Others	0.00	1,01,03,714.14	
	Total	18,11,39,167.00	27,23,67,857.14	

Receipts			Expenditure		
As per Budget	Actual	Percentage of Variation	As per Budget	Actual	Percentage of Variation
22,05,64,000.00	40,36,91,051.56	83.02%	18,11,39,167.00	27,23,67,857.14	50.36%

Late presentation of Budget Estimate

It would be seen that the budget has been presented in Council Meeting on 24.04.2017. As per Section 104 of OM Act 104 budget should be presented at least two months before the close of the year and as per Rule 74 of OM Rules 1953 the Chairman shall present the budget estimates before the Council on or before the 1st February in the year immediately preceding. So the local authority is suggested to adhere to the aforesaid Act and Rule henceforth towards preparation and presentation of the budget estimate.

Para : 4.4-Asset and Liabilities

The position of liquid assets and liabilities of Jharsuguda Municipality for the year 2017-18 is furnished below:-

Liabilities	Value	Assets	Value
Unspent balance of Grants	56,67,48,459.00	Cash in hand / in Treasury/in Bank/in post office	89,36,06,185.00
Loan refundable	63,59,700.00	Investment	1,09,895.00
Unremitted Govt. dues (VAT, Cess, Royalty, IT, etc)	1,09,985.00	Advance recoverable	59,29,636.00
Unpaid Salary, wages and pension	31,18,454.00	Loan recoverable	
Refundable deposits(SD/EMD)	76,83,725.00	Outstanding taxes, rents and rates etc recoverable	65,54,387.64
		Less 10% for irrecoverable	(-)6,55,438.76

			58,98,949.00
Unpaid Bill	2,79,519.00	Others (Name of liquids assets to be specified)	
Contributions payable	81,476.00	Amount Surcharged	4,17,225.00
EPF	74,363.00		
Street Light charges	0.00		
Sanitation service	23,73,669.00		
Total	58,68,29,350.00		90,59,61,890.00
Excess Asset over Liabilities	31,91,32,540.00		
Grand Total	90,59,61,890.00		90,59,61,890.00

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 - 2017-2018

Sno	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	PNB,Jharsuguda	2218000100013989	31-03-2018	288591.27	31-03-2018	285591.27	3000.00	M/F
2	UBI,Jharsauguda	3540020100009512	31-03-2018	17349063.69	31-03-2018	17262873.69	86190.00	M/F
3	Syndicate Bank,Jharsuguda	80462200009147	31-03-2018	335842.15	31-03-2018	335842.15	0.00	M/F
4	UGB,Jharsuguda	12085060916	31-03-2018	3624.08	31-03-2018	3624.08	0.00	M/F
5	BOB,Jharsuguda	30100100000428	31-03-2018	70624.50	31-03-2018	70624.50	0.00	M/F
6	Canara Bank,Jharsuguda	2805101002742	31-03-2018	8789.75	31-03-2018	8789.75	0.00	M/F
7	Axis Bank,Jharsuguda	913010013999717	31-03-2018	13462208.95	31-03-2018	13462208.95	0.00	M/F
8	Axis Bank,Jharsuguda	9130100174556700	31-03-2018	13405427.00	31-03-2018	13313123.00	92304.00	M/F
9	IDBI Bank,Jharsuguda	0740104000060826	31-03-2018	45506572.00	31-03-2018	21670808.00	23835764.00	M/F
10	HDFC Bank,Jharsuguda	50100033948103	31-03-2018	962188.94	31-03-2018	951288.94	10900.00	M/F
11	ICICI Bank,Jharsuguda	046801001077	31-03-2018	248908.00	31-03-2018	248908.00	0.00	Octroi Compensation
12	Axis Bank,Jharsuguda	913010045573619	31-03-2018	1346493.00	31-03-2018	1346493.00	0.00	Octroi Compensation
13	Axis Bank,Jharsuguda	914010021761990	31-03-2018	9388495.00	31-03-2018	9388495.00	0.00	Octroi Compensation
14	OBC,Jharsuguda	11482011004608	31-03-2018	220250.00	31-03-2018	220250.00	0.00	RD Grant
15	Canara Bank,Jharsuguda	2805101003116	31-03-2018	777596.00	31-03-2018	777596.00	0.00	RD Grant
16	Axis Bank Jharsuguda	91301005606707	31-03-2018	4341784.00	31-03-2018	4341784.00	0.00	RD Grant
17	UCo Bank,Jharsuguda	06360100003978	31-03-2018	5242932.24	31-03-2018	5242932.24	0.00	Incentive Grant
18	ICICI Bank,Jharsuguda	046801001197	31-03-2018	26579.00	31-03-2018	26579.00	0.00	Incentive Grant
19	Axis Bank,Jharsuguda	913010019050487	31-03-2018	841659.00	31-03-2018	841659.00	0.00	Incentive Grant
20	Syndicate Bank,Jharsuguda	80462200000193	31-03-2018	820230.92	31-03-2018	820230.92	0.00	MVT Grant
21	BOI,Jharsuguda	557010110006205	31-03-2018	32869.00	31-03-2018	32869.00	0.00	MVT/Incentive Grant
22	Andhra Bank,Jharsuguda	106410100074154	31-03-2018	3693734.00	31-03-2018	3623179.00	70555.00	MVT Grant
23	BOI,Jharsuguda	557010110006204	31-03-2018	3533110.10	31-03-2018	3533110.10	0.00	R & B Grant
24	Axis Bank,Jharsuguda	913010011074979	31-03-2018	6558431.00	31-03-2018	6558431.00	0.00	Devolution Fund
25	Axis Bank,Jharsuguda	914010000948945	31-03-2018	3415591.50	31-03-2018	3323132.50	92459.00	Devolution Fund
26	HDFC Bank,Jharsuguda	50100040041373	31-03-2018	3746715.00	31-03-2018	3746715.00	0.00	Devolution Fund

27	Axis Bank,Jharsuguda	913010038019838	31-03-2018	3941663.00	31-03-2018	3941663.00	0.00	C.C.Road
28	UCo.Bank,Jharsuguda	06360100008206	31-03-2018	4828223.96	31-03-2018	4828223.96	0.00	WODC
29	OBC,Jharsuguda	11482011000785	31-03-2018	64659668.15	31-03-2018	64651591.15	8077.00	WODC
30	Axis Bank,Jharsuguda	913010031730015	31-03-2018	4260951.00	31-03-2018	4260951.00	0.00	WODC
31	UBI,Jharsuguda	3540020100009510	31-03-2018	2766692.60	31-03-2018	2764701.60	1991.00	MPLAD
32	OBC,Jharsuguda	11482011000778	31-03-2018	5359055.00	31-03-2018	5359055.00	0.00	MLALAD
33	ICICI Bank,Jharsuguda	046801001093	31-03-2018	2094879.00	31-03-2018	2094879.00	0.00	MLALAD
34	UBI,Jharsuguda	354002010107004	31-03-2018	29882660.40	31-03-2018	28762953.40	1119707.00	BRGF
35	OBC,Jharsuguda	11482011001713	31-03-2018	4036826.00	31-03-2018	4036826.00	0.00	12th/13th FCA
36	Canara Bank,Jharsuguda	2805101002840	31-03-2018	42610049.00	31-03-2018	42534933.00	75116.00	14th FCA
37	SBI,Jharsuguda	30310639600	31-03-2018	223613.50	31-03-2018	223613.50	0.00	Non-LFS Pension
38	ICICI Bank,Jharsuguda	046801001669	31-03-2018	1069158.00	31-03-2018	1069158.00	0.00	Non-LFS Pension
39	IDBI,Jharsuguda	740104000008334	31-03-2018	5320244.00	31-03-2018	5319877.00	367.00	Misc.A/C
40	HDFC Bank,Jharsuguda	50100095745544	31-03-2018	395019.00	31-03-2018	65805.00	329214.00	City Development Plan
41	HDFC Bank,Jharsuguda	50100081687952	31-03-2018	2012487.00	31-03-2018	2012487.00	0.00	Rest Shed
42	UBI,Jharsuguda	3540020100009511	31-03-2018	7705.00	31-03-2018	7705.00	0.00	IDSMT
43	Axis Bank,Jharsuguda	913010015528319	31-03-2018	91864765.00	31-03-2018	91864765.00	0.00	UIDSSMT
44	HDFC Bank,Jharsuguda	50100040889302	31-03-2018	100297387.00	31-03-2018	100297387.00	0.00	UIDSSMT
45	UCo.Bank,Jharsuguda	06360100008645	31-03-2018	115890106.00	31-03-2018	115304292.00	585814.00	IHSDP
46	UCo Bank,Jharsuguda	063601000049235	31-03-2018	23356396.00	31-03-2018	22966396.00	390000.00	SBM
47	Axis Bank,Jharsuguda	913010019021926	31-03-2018	3585713.00	31-03-2018	3585713.00	0.00	PDMCL
48	UCo Bank,Jharsuguda	06360110031001	31-03-2018	46632.00	31-03-2018	46632.00	0.00	PDVEDANTA
49	Axis Bank,Jharsuguda	917010018742912	31-03-2018	15580240.00	31-03-2018	15580240.00	0.00	Dist.Mineral Fund
50	ICICI Bank,Jharsuguda	046805001358	31-03-2018	1000001.00	31-03-2018	1000001.00	0.00	School Development
51	Treasury Jharsuguda	10	31-03-2018	220307127.45	31-03-2018	220307127.45	0.00	P.L. A/C
52	OBC,Jharsuguda	114820110001294	31-03-2018	1598997.00	31-03-2018	1598997.00	0.00	NSAP
53	Axis Bank,Jharsuguda	91301004004191	31-03-2018	80274.00	31-03-2018	80274.00	0.00	NSAP
54	Axis Bank,Jharsuguda	914020021381122	31-03-2018	26404525.00	31-03-2018	26404525.00	0.00	NSAP
55	HDFC Bank,Jharsuguda	50100040007166	31-03-2018	8028708.00	31-03-2018	8028708.00	0.00	NSAP
56	SBI,Jharsuguda	32715608771	31-03-2018	1831744.00	31-03-2018	1831744.00	0.00	NSAP
57	SBI,Jharsuguda	11346780665	31-03-2018	244548.72	31-03-2018	244548.72	0.00	SJSRY
58	UCO Bank,Jharsuguda	06360100005306	31-03-2018	433659.63	31-03-2018	433659.63	0.00	SJSRY
59	SBI,Jharsuguda	35140148379	31-03-2018	407011.76	31-03-2018	407011.76	0.00	NULM
60	UBI,Jharsuguda	14030101000796	31-03-2018	763.35	31-03-2018	763.35	0.00	MDM
61	UGB,Jharsuguda	12085063779	31-03-2018	1907.13	31-03-2018	1907.13	0.00	MDM

62	Syndicate Bank, Jharsuguda	80462210004997	31-03-2018	3876.00	31-03-2018	3876.00	0.00	RTI
63	UCO Bank, Jharsuguda	06360110063231	31-03-2018	242800.80	31-03-2018	242800.80	0.00	HSY
64	Bank of Maharastra, Jharsuguda	60146166214	31-03-2018	711.00	31-03-2018	711.00	0.00	HSY
65	Syndicate Bank, Jharsuguda	804622000184	31-03-2018	1450.79	31-03-2018	1450.79	0.00	Adhar Card
66	Syndicate Bank, Jharsuguda	80462200008275	31-03-2018	1093.55	31-03-2018	1093.55	0.00	Election
	GRAND TOTAL			920307642.88		893606184.88	26701458.00	

Reconciliation

1- PNB. Jharsuguda A/C No - 2218000100013989 (MF)

Closing balance as per Pass Book	2,88,591.27
Closing Balance as per Cash Book	2,85,591.27
Difference	3,000.00

Reason for difference:-

Cheque issued during the year 2016-17 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	446862/18.03.2017	2,000.00	-
2.	446863/18.03.2017	1,000.00	-
	Total	3,000.00	

2- Union Bank of India. Jharsuguda A/C No -3540020100009512 (MF)

Closing balance as per Pass Book	1,73,49,063.69
Closing Balance as per Cash Book	1,72,62,873.69
Difference	86,190.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	021474/25.01.2017	5,400.00	
2.	0053898/08.12.2017	25,000.00	
3.	008001/06.03.2018	3,000.00	05.04.2018
4.	008002/06.03.2018	7,000.00	-
5.	008014/19.03.2018	18,990.00	06.04.2018
6.	008019/22.03.2018	5,000.00	
7.	008021/22.03.2018	11,800.00	19.04.2018
8.	008027/29.03.2018	10,000.00	04.04.2018
	Total	86,190.00	

3 - Axis Bank of India. Jharsuguda A/C No -9130100174556700 (MF)

Closing balance as per Pass Book	1,34,05,427.00
Closing Balance as per Cash Book	1,33,13,123.00
Difference	92,304.00

Reason for difference :-

Cheque issued during the year 2016-17 & 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
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1.	246466/20.04.2016	7,000.00	-
2.	289076/04.07.2016	9,000.00	-
3.	310128/17.08.2017	5,000.00	-
4.	310156/07.11.2017	5,000.00	-
5.	310180/16.02.2018	4,881.00	-
6.	310181/20.03.2018	5,000.00	-
7.	310193/15.03.2018	10,000.00	-
8.	310196/27.03.2018	41,561.00	-
9.	310196/27.03.2018	4,862.00	-
Total		92,304.00	

4 - IDBI Bank of India, Jharsuguda A/C No - 0740104000060826 (MF)

Closing balance as per Pass Book	4,55,06,572.00
Closing Balance as per Cash Book	2,16,70,808.00
Difference	2,38,35,764.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	000522/29.08.2017	1,70,935.00	
2.	167399/23.10.2017	5,000.00	-
3.	167410/23.10.2017	2,000.00	-
4.	167414/10.11.25017	7,000.00	-
5.	167421/12.02.2018	10,000.00	-
6.	167423/28.03.2018	2,36,40,829.00	13.04.2018
Total		2,38,35,764.00	

5 - HDFC Bank of India, Jharsuguda A/C No -50100033948103 (MF)

Closing balance as per Pass Book	9,62,188.94
Closing Balance as per Cash Book	9,51,288.94
Difference	10,900.00

Reason for difference :-

Cheque issued prior to 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	000708/22.07.2016	4,900.00	-
2.	000713/25.07.2016	3,000.00	-
3.	000827/1011.2016	3,000.00	-
Total		10,900.00	

6 - Andhra Bank of India, Jharsuguda A/C No -106410100074154 (MVT)

Closing balance as per Pass Book	36,93,734.00
Closing Balance as per Cash Book	36,23,179.00
Difference	70,555.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	00072/20.03.2018	9,838.00	16.04.2018
2.	00074/20.03.2018	32,756.00	21.04.2018
3.	00075/20.03.2018	27,961.00	04.04.2018
Total		70,555.00	

7 - Axis Bank of India. Jharsuguda A/C No -91410000948945 (MF)

Closing balance as per Pass Book	34,15,591.50
Closing Balance as per Cash Book	33,23,132.50
Difference	92,459.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	328966/11.07.2017	57,187.00	
2.	341163/03.03.2018	12,856.00	-
3.	341178/24.03.2018	2,940.00	-
4.	341180/24.03.2018	10,987.00	21.04.2018
5.	341181/24.03.2018	8,489.00	04.04.2018
	Total	92,459.00	

8 - Oriental Bank of Commerce. Jharsuguda A/C No - 1148011000785 (WODC)

Closing balance as per Pass Book	6,46,59,668.15
Closing Balance as per Cash Book	6,46,51,591.15
Difference	8,077.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	165498/31.03.2018	3,099.00	16.04.2018
2.	165499/31.03.2018	3,099.00	04.04.2018
3.	165500/31.03.2018	1,879.00	21.04.2018
	Total	8,077.00	

9 - Union Bank of India. Jharsuguda A/C No -3540020100009510 (MPLAD)

Closing balance as per Pass Book	27,66,692.60
Closing Balance as per Cash Book	27,64,701.60
Difference	1,991.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	002982/03.03.2018	1,991.00	16.04.2018
	Total	1,991.00	

10 - Union Bank of India. Jharsuguda A/C No -354002010107004 (BRGF)

Closing balance as per Pass Book	2,98,82,660.40
Closing Balance as per Cash Book	2,87,62,953.40
Difference	11,19,707.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	016746/27.02.2018	10,000.00	17.04.2018
2.	016750/24.03.2018	3,272.00	17604.2018
3.	016752/24.03.2018	7,284.00	21.04.2018
4.	016753/30.03.2018	4,62,667.00	05.04.2018
5.	016754/30.03.2018	6,02,026.00	04.04.2018
6.	016755/30.03.2018	11,526.00	16.04.2018
7.	016756/30.03.2018	11,526.00	04.04.2018
8.	016757/30.03.2018	11,406.00	21.04.2018
	Total	11,19,707.00	

11 - Canara Bank, Jharsuguda A/C No - 2805101002840 (14th FC)

Closing balance as per Pass Book	4,26,10,049.00
Closing Balance as per Cash Book	4,25,34,933.00
Difference	75,116.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	948924/17.06.2017	52,798.00	-
2.	950519/24.03.2018	2,920.00	16.04.2018
3.	950521/24.03.2018	10,966.00	21.04.2018
4.	950522/24.03.2018	8,432.00	04.04.2018
	Total	75,116.00	

12 - IDBI Bank of India, Jharsuguda A/C No - 074010400008334 (Misc.)

Closing balance as per Pass Book	53,20,244.00
Closing Balance as per Cash Book	53,19,877.00
Difference	367.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	123103/06.12.2017	367.00	-
	Total	367.00	

13 - HDFC Bank of India, Jharsuguda A/C No -50100095745544 (City Dev.)

Closing balance as per Pass Book	3,95,019.00
Closing Balance as per Cash Book	65,805.00
Difference	3,29,214.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1.	000001/25.01.2018	3,29,214.00	-
	Total	3,29,214.00	

14 - UCo Bank, Jharsuguda A/C No - 06360100008645 (IHSDP)

Closing balance as per Pass Book	11,58,90,106.00
Closing Balance as per Cash Book	11,53,04,292.00

Difference

5,85,814.00

Details of discrepancy of Rs 5,85,814.00 not available

15 - UCo Bank,Jharsuguda A/C No - 063601000049235 (SBM)

Closing balance as per Pass Book	2,33,56,396.00
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Closing Balance as per Cash Book	2,29,66,396.00
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Difference

3,90,000.00

Reason for difference :-

Cheque issued during the year 2017-18 not encashed by 31.03.2018

Sl. No	Cheque No/Date	Amount	Date of Encashment
1	051260/26.12.2015	2,000.00	-
2	50532/29.01.2016	2,000.00	-
3	95190/10.03.2016	2,000.00	-
4	95207/10.03.2016	2,000.00	-
5	95252/14.03.2016	2,000.00	-
6	95356/28.03.2016	2,000.00	-
7	95380/28.03.2016	2,000.00	-
8	52231/28.03.2016	2,000.00	-
9	52239/29.03.2016	2,000.00	-
10	52286/29.03.2016	2,000.00	-
11	52304/29.03.2016	2,000.00	-
12	52305/29.03.2016	2,000.00	-
13	52306/29.03.2016	2,000.00	-
14	52307/29.03.2016	2,000.00	-
15	52316/29.03.2016	2,000.00	-
16	52318/29.03.2016	2,000.00	-
17	52321/29.03.2016	2,000.00	-
18	52322/29.03.2016	2,000.00	-
19	52323/29.03.2016	2,000.00	-
20	52324/29.03.2016	2,000.00	-
21	52328/29.03.2016	2,000.00	-
22	52343/30.03.2016	4,000.00	-
23	52347/30.03.2016	2,000.00	-
24	52368/30.03.2016	2,000.00	-
25	52369/30.03.2016	2,000.00	-
26	52370/30.03.2016	2,000.00	-
27	52374/30.03.2016	2,000.00	-
28	52375/30.03.2016	2,000.00	-
29	52392/30.03.2016	2,000.00	-
30	52393/30.03.2016	2,000.00	-
31	52394/30.03.2016	2,000.00	-
32	52400/20.04.2016	2,000.00	-
33	52444/20.04.2016	2,000.00	-
34	52454/20.04.2016	2,000.00	-
35	52459/20.04.2016	2,000.00	-
36	52484/20.04.2016	2,000.00	-
37	52496/07.05.2016	2,000.00	-
38	52507/07.05.2016	2,000.00	-
39	52535/20.05.2016	2,000.00	-
40	52563/20.05.2016	2,000.00	-
41	998702/31.05.2016	2,000.00	-
42	998703/31.05.2016	2,000.00	-
43	998754/29.06.2016	2,000.00	-
44	998762/29.06.2016	2,000.00	-
45	998764/29.06.2016	2,000.00	-
46	998772/29.06.2016	2,000.00	-
47	998785/29.06.2016	2,000.00	-
48	998792/29.06.2016	2,000.00	-
49	998817/23.07.2016	2,000.00	-

50	998822/23.07.2016	2,000.00	-
51	998844/23.07.2016	2,000.00	-
52	998858/30.07.2016	2,000.00	-
53	998921/17.08.2016	2,000.00	-
54	998923/17.08.2016	2,000.00	-
55	998931/17.08.2016	2,000.00	-
56	998952/17.08.2016	2,000.00	-
57	99898/17.08.2016	2,000.00	-
58	993024/17.08.2016	2,000.00	-
59	993025/17.08.2016	2,000.00	-
60	993027/17.08.2016	2,000.00	-
61	993031/22.08.2016	2,000.00	-
62	99308822.08.2016/	2,000.00	-
63	994733/14.09.2016	2,000.00	-
64	994745/14.09.2016	2,000.00	-
65	994843/26.11.2016	2,000.00	-
66	994846/26.11.2016	2,000.00	-
67	994899/28.11.2016	2,000.00	-
68	994905/28.11.2016	2,000.00	-
69	994908/28.11.2016	2,000.00	-
70	994909/28.11.2016	2,000.00	-
71	994910/28.11.2016	2,000.00	-
72	994918/28.11.2016	2,000.00	-
73	994928/28.11.2016	2,000.00	-
74	994929/28.11.2016	2,000.00	-
75	994935/28.11.2016	2,000.00	-
76	12725/14.12.2016	2,000.00	-
77	12758/28.12.2016	2,000.00	-
78	12761/28.12.2016	2,000.00	-
79	12783/04.02.2017	2,000.00	-
80	012788/04.02.2017	2,000.00	-
81	012789/04.02.2017	2,000.00	-
82	012790/04.02.2017	2,000.00	-
83	12812/04.02.2017	2,000.00	-
84	01382/07.09.2017	8,000.00	-
85	005325/14.11.2017	6,000.00	-
86	006654/19.12.2017	6,000.00	-
87	006713/06.03.2018	8,000.00	-
88	006715/06.03.2018	8,000.00	-
89	006718/27.03.2018	6,000.00	-
90	006719/27.03.2018	6,000.00	-
91	006720/27.03.2018	8,000.00	-
92	006721/27.03.2018	8,000.00	-
93	006722/27.03.2018	8,000.00	-
94	006723/27.03.2018	6,000.00	-
95	006724/27.03.2018	8,000.00	-
96	006725/27.03.2018	8,000.00	-
97	006726/27.03.2018	8,000.00	-
98	006727/27.03.2018	8,000.00	-
99	006728/27.03.2018	8,000.00	-
100	006729/27.03.2018	8,000.00	-
101	006730/27.03.2018	8,000.00	-
102	006731/27.03.2018	8,000.00	-
103	006732/27.03.2018	6,000.00	-
104	006733/27.03.2018	6,000.00	-
105	006734/27.03.2018	6,000.00	-
106	006735/27.03.2018	6,000.00	-
107	006737/27.03.2018	8,000.00	-
108	006738/27.03.2018	6,000.00	-
109	006739/27.03.2018	6,000.00	-
110	006741/27.03.2018	6,000.00	-
111	006745/27.03.2018	8,000.00	-
112	006746/27.03.2018	6,000.00	-
113	006747/27.03.2018	8,000.00	-
114	006748/27.03.2018	8,000.00	-

	Total	3,90,000.00
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1- Total discrepancy as on 31.03.2018 - Rs 2,67,01,458.00

2 - Cheque encashed after 31.03.2018 - Rs 2,49,26,743.00

3- Cheque not encashed - Rs 17,74,715.00

Cheques issued for Rs 5,85,814.00 in respect of UCo Bank, Jharsuguda A/C No - 06360100008645 under IHSDP are found un-reconciled. The local authority is suggested to take step for reconcile the discrepancy and produce to next audit for verification. Further the cheques issued during the year 2015-16, 2016-17 and 2017-18 but not encashed for years together after lapse of their validation may be treated as cancelled cheques and taken to receipt side of the Cash Book to minimize the discrepancies.

PARA- 5.1- Maintenance of Flexi Account instead of Savings bank a/c for parking funds of centrally sponsored schemes :- (Ref.Lr.No.35425/F., dt.12.10.2012) OSP -8

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 :- All the Banks have been informed to convert the SB A/C into Flexi A/C vide L.No -2831dt.18.07.2018.

However the local authority is suggested to invite the notice of the higher Bank authorities to instruct the Branch Managers to convert the SB A/Cs into Flexi A/Cs.

PARA - 5.2 - 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 -5.3- Appropriation of funds towards expenditure out of funds received with out depositing the same as per Rule 85(2) of OM Rules 1953 OSP - 8

In response to objection statement the local authority replied,- No fund has been appropriated for expenditure. The fund received has been deposited in concerned Bank Account.

PARA -5.4- Cash and Account Branch of Municipal Office shall be kept distinct as per Rule 68 of OM Rules 1953 OSP -8

In response to objection statement the local authority replied,- Cash and Account Branch of the Municipal Office are kept separated

PARA -5.5- Maintenance of more than one Bank Accounts for one Scheme OSP - 50-51

On checking of the Accountant Cash Book and other Cash Books it was noticed that more than one Bank Accounts have been maintained for one Scheme. One Bank Account is to be maintained for one scheme. The details are as follows:-

Sl.No.	Scheme	No of Bank A/Cs Maintained	Name of the Bank	Account No
1.	Municipal Fund	10	PNB, Jharsuguda	2218000100013989
			UBI, Jharsuguda	3540020100009512
			Syndicate Bank, Jharsuguda	80462200009147
			UGB, Jharsuguda	12085060916
			BOB, Jharsuguda	30100100000428
			Canara Bank, Jharsuguda	2805101002742
			Axis Bank, Jharsuguda	913010013999717
			Axis Bank, Jharsuguda	9130100174556700
			IDBI, Jharsuguda	0740104000060826
			HDFC Bank, Jharsuguda	50100033948103
2.	Octroi Grant	3	ICICI Bank, Jharsuguda	046801001077
			Axis Bank, Jharsuguda	913010045573619
			Axis Bank, Jharsuguda	914010021761990
3.	RD Grant	3	OBC, Jharsuguda	11482011004608

			Canara Bank,Jharsuguda	285101003116
			Axis Bank,Jharsuguda	91301005606707
4.	Incentive Grant	3	UCO Bank,Jharsuguda	06360100003978
			ICICI Bank,Jharsuguda	046801001197
			Axis Bank,Jharsuguda	913010019050487
5.	MVT Grant		Syndicate Bank,Jharsuguda	80462200000193
			BOI,Jharsuguda	557010110006205
			Andhra Bank,Jharsuguda	106410100074154
6.	Devolution Fund	3	Axis Bank,Jharsuguda	913010011074979
			Axis Bank,Jharsuguda	914010000948945
			HDFC Bank,Jharsuguda	50100040041373
7.	WODC	3.	UCO Bank,Jharsuguda	06360100008206
			OBC,Jharsuguda	11482011000785
			Axis Bank,Jharsuguda	913010031730015
8.	MLALAD	2	OBC,Jharsuguda	11482011000778
			ICICI Bank,Jharsuguda	046801001093
9.	Pension Non-LFS	2	SBI,Jharsuguda	30310639600
			ICICI Bank,Jharsuguda	046801001669
10.	UIDSSMT	2	Axis Bank,Jharsuguda	9130100315528319
			HDFC Bank,Jharsuguda	50100040889302
11.	NSAP	5	OBC,Jharsuguda	114820110001294
			Axis Bank,Jharsuguda	91301004004191
			Axis Bank,Jharsuguda	914020021381122
			HDFC Bank,Jharsuguda	50100040007166
			SBI,Jharsuguda	32715608771
12.	SJSRY	2	SBI,Jharsuguda	11346780665
			UCO Bank,Jharsuguda	06360100005306
13.	MDM	2	UBI,Jharsuguda	14030101000796
			UGB,Jharsuguda	12085063779
14.	HSY	2	UCO Bank,Jharsuguda	06360110063231
			Bank of Maharastra,Jharsuguda	60146166214

Objection was also raised in last and previous reports to maintain one account for one scheme. But the local authority has fails to adhere to audit suggestion. Again the local authority was asked through objection statement to comply the following audit queries.

1- Why more than one Bank Accounts have been maintained for one Scheme ?

2- Why the Accounts not closed and the balances are not transfer to regular operation Account ?

In response to objection statement the local authority replied,- Steps will be taken to minimize the no of A/Cs.

As replied, effective steps need be taken to minimize the accounts and shown to next audit positively.

PARA: 6 STOCK POSITION

Jharsuguda Municipality. Jharsuguda - 2017-2018

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Steel Almirah	33	0	0	33.00	33	SRP -60
2	Air Conditioner	12	0	0	12.00	12	SRP -62
3	VIP Chair	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	S Type Chair	41	0	0	41.00	41	SRP -76
8	Table	21	0	0	21.00	21	SRP -77
9	Stabilizer	7	7	0	14.00	14	SRP -79
10	Refrigerator	0	1	0	1.00	1	SRP -80
11	Cess Pool Machine	5	0	2	3.00	3	SRP -2, Damaged -2
12	Electricity Hy.Ladder	1	0	0	1.00	1	SRP- 4
13	Dumper Placer	1	0	0	1.00	1	SRP- 6
14	Mini Dumper Placer	2	0	0	2.00	2	SRP -7
15	Auto Tipper	6	0	1	5.00	5	SRP - 9,Damaged - 1
16	TATA - 407	2	0	1	1.00	1	SRP -10,Damaged - 1
17	Tractor	8	0	4	4.00	4	SRP -12, Damaged - 4
18	Water Tanker	11	0	1	10.00	10	SRP -14,Damaged -1
19	Tractor Trolley	4	0	2	2.00	2	SRP -17 Damaged -2
20	Bub Cut Machine	1	0	0	1.00	1	SRP -19
21	Fogging Machine Big	5	0	0	5.00	5	SRP -21
22	Fogging Machine Small	8	0	0	8.00	8	SRP -24
23	Grass Cutter Machine	1	0	1	0.00	0	SRP -27 Damaged -1
24	Petrol Auto	1	0	0	1.00	1	SRP -30
25	JCB Loader	1	0	0	1.00	1	SRP - 32
26	Office Vehicle Innova	1	0	0	1.00	1	SRP - 34
27	Hond Water Pump	2	0	0	2.00	2	SRP - 36
28	Office Generator	1	0	0	1.00	1	SRP - 38
29	Tree Cutter Machine Big	4	0	0	4.00	4	SRP - 40
30	Computer	12	0	0	12.00	12	SRP - 42
31	Printer	9	1	0	10.00	10	SRP - 45
32	Xerox Machine	1	0	0	1.00	1	SRP - 47
33	Cattle Catcher Trolley	1	0	0	1.00	1	SRP - 49
34	Small Dumping Container	0			0.00		SRP - 204

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 and 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 - 2017-2018

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	01-04-2017	109895.00	0.00	109895.00	0.00	31-03-2018	109895.00	31-03-2018	109895.00	0.00	
	GRAND TOTAL	109895.00	0.00	109895.00	0.00		109895.00		109895.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

As per Rule 148 (1) of O.M.Rules 1953 Investment register should have been maintained in the Municipality. But no such register has been maintained in this Municipality. Due to non maintenance of such an important register the present position of investment could not be ascertained. However basing upon the last audit report, the position of investment is furnished below:-

SI.No	Particulars	Date of Investment	Amount	Date of Maturity
112 years NP Certificates		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
		Total	895.00	
24 % Govt.Loan Bond CA -001178		19.08.1959	1000.00	19.08.1971
		Total	1000.00	
35.5 % 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		23.05.1965	100.00	23.08.1977
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
	Total		3000.00	
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
	Total		2000.00	
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
	Total		2000.00	
6	5.5 % Govt. Loan GA - 0025192	01.06.1969	100.00	01.09.1981
	5.5 % Govt. Loan GA - 0025193	01.06.1969	100.00	01.09.1981
	5.5 % Govt. Loan GA - 0025194	01.06.1969	100.00	01.09.1981
	5.5 % Govt. Loan GA - 0025195	01.06.1969	100.00	01.09.1981
	5.5 % Govt. Loan GA - 0025196	01.06.1969	100.00	01.09.1981
	Total		500.00	
7	5.5 % Govt. Loan GA - 002519	01.06.1969	100.00	01.09.1981
	5.5 % Govt. Loan GA - 002520	01.06.1969	100.00	01.09.1981
	5.5 % Govt. Loan GA - 002521	01.06.1969	100.00	01.09.1981
	5.5 % Govt. Loan GA - 002522	01.06.1969	100.00	01.09.1981
	5.5 % Govt. Loan GA - 002523	01.06.1969	100.00	01.09.1981
	Total		500.00	
8	District Co-Operative Market Society	03.05.1984	1,00,000.00	N/A
	Total		1,00,000.00	
	G.Total		1,09,895.00	

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

Para:7.1-Non – maintenance of Investment register

In spite of issue of objection memo in previous audit the Local Authority fails 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, - The said register will be maintained and the required information will be 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.

Para:7.2- Encashment of Investments (Mature)

During the period covered under Audit, it was noticed that year old mature Investment Certificates to the tune of Rs.1,09,895.00 are pending for encashment. Steps need be taken to en cash the same and compliance reported to audit

PARA: 8 ADVANCE

Jharsuguda Municipality. Jharsuguda - 2017-2018

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	01-04-2017	Accountant Cash Book	8199257.00	860000.00	9059257.00	4558990.00	31-03-2018	4500267.00	31-03-2018	4500267.00	0.00	
2	01-04-2017	SJSRY Cash Book	1429369.00	0.00	1429369.00	0.00	31-03-2018	1429369.00	31-03-2018	1429369.00	0.00	
	GRAND TOTAL		9628626.00	860000.00	10488626.00	4558990.00		5929636.00		5929636.00	0.00	

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 advances 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-up of outstanding advances

The year wise break- up of outstanding advances on the accounts of Jharsuguda Municipality as on 31.03.2018 is as follows:-

Sl.No	Year	Name of the Cash Book		Total
		Accountant	SJSRY	
1	Prior to 2010-11	12,65,042.00	0.00	12,65,042.00
2	2010-11	7,21,500.00	0.00	7,21,500.00
3	2011-12	10,73,350.00	0.00	10,73,350.00
4	2012-13	33,000.00	5,00,000.00	5,33,000.00
5	2013-14	4,38,000.00	8,57,900.00	12,95,900.00
6	2014-15	3,45,000.00	71,469.00	4,16,469.00
7	2015-16	0.00	0.00	0.00
8	2016-17	66,625.00	0.00	66,625.00
9	2017-18	5,57,750.00	0.00	5,57,750.00
	Total	45,00,267.00	14,29,369.00	59,29,636.00

Para-8.3- Advance paid during the year 2017-18 and prior to 2017-18 not adjusted by 31.03.2018

The following Advances have been paid during the year 2017-18 and prior to 2017-18 not adjusted by 31.03.2018.

Advance outstanding for 2012-13

Sl.No	Name of the advance holder	Vr.No/Date	Amount	Purpose	Sanctioning authority	Remarks
1	2	3	4	5	6	7
A	Accountant Cash Book					
1	Smt.Arati Mishra,W/O Sisir Mishra	624/19.10.2012	10,000.00	Pension Advance	Sri U.S.Pattanaik	
		871/21.12.2012	5,000.00	Pension Advance	Sri U.S.Pattanaik	

2	Sri Babaji Sia,JA	932/24.01.2013	3,000.00	Observation of Republic day	Sri U.S.Pattanaik	
3	Sri Ghanashyam Tripathy,Ex-JE	907/04.01.2013	15,000.00	Construction CC drain at Brahmanpada,Purunabasti	Sri U.S.Pattanaik	
		Total	33,000.00			
B	SJSRY Cash Book					
1	Sri Ghanashyam Tripathy,Ex-JE	38/31.12.2012	5,00,000.00	Development work	Sri M.Srinivas	
		Total	5,00,000.00			
		G.Total	5,33,000.00			
	2013-14					
A	Accountant Cash Book					
1	Sri Ghanashyam Tripathy,Ex-JE	452/06.08.2013	20,000.00	Maint.of Idgah Kabarsthan	Sri Ram Ch.Pradhan	
		496/07.08.2013	50,000.00	Reno.of Well near Tata Gali	Sri M.Srinivas	
		510/06.08.2013	15,000.00	Rep.of Platform at Gujurati Colony	Sri M.Srinivas	
		511/16.08.2013	10,000.00	Rep.of Toilet at Raigadia Gali	Sri M.Srinivas	
		512/16.08.2013	5,000.00	Constn.of brick tree guard at Pahadi Mandir	Sri M.Srinivas	
		513/16.08.2013	20,000.00	Rep.of Kabarsthan at Kalimandir burial ground	Sri M.Srinivas	
		607/16.09.2013	50,000.00	Constn.of drinking well at Gosala	Sri M.Srinivas	
		671/09.10.2013	30,000.00	Completion of Cemation ground at OMP	Sri M.Srinivas	
		1111/26.02.2014	45,000.00	Moorum spreading	Sri M.Srinivas	
		1131/26.02.2013	35,000.00	Rep.of Jhadeswar Temple	Sri M.Srinivas	
		1132/26.02.2013	12,000.00	Rep.of Pahadi Temple	Sri M.Srinivas	
2	Sri Deepak Kumar Naik,AT	502/08.08.2013	2,000.00	Observation of Independence day	Sri M.Srinivas	
		1050/30.01.2014	80,000.00	Election Expenditure	Sri M.Srinivas	
		1094/22.02.2014	20,000.00	Election Expenditure	Sri M.Srinivas	
		1188/11.03.2014	10,000.00	Exenditure for Biometric	Sri M.Srinivas	
		1234/26.03.2014	10,000.00	Exenditure for Biometric	Sri M.Srinivas	
		1261/31.03.2014	10,000.00	Exenditure for Biometric	Sri M.Srinivas	
3	Sri Babaji Sia,JA	1029/29.01.2014	5,000.00	Observation of Republic day	Sri M.Srinivas	
4	Smt.Laxmi Bohidar,Sweepress	1220/15.03.2014	9,000.00	Marriage of daughter	Sri M.Srinivas	
		Total	4,38,000.00			
B	SJSRY Cash Book				Sri M.Srinivas	
1	Sri Ghanashyam Tripathy,Ex-JE	01/05.10.2013	3,00,000.00	Works Expenditure	Sri M.Srinivas	
		N A/26.02.32014	2,60,900.00	Works Expenditure	Sri M.Srinivas	
		N A/08.03.32014	2,97,000.00	Works Expenditure	Sri M.Srinivas	
		Total	8,57,900.00			
		G.Total	12,95,900.00			
	2014-15					
A	Accountant Cash Book				Sri M.Srinivas	
1	Sri Ghanashyam Tripathy,Ex-JE	263/24.06.2014	25,000.00	Reno.of Well near Tata Gali	Sri M.Srinivas	
2	Sri Rashmi Ranjan Mohanty,JA	1065/15.12.2014	4,000.00	Medical Advance	Sri M.Srinivas	out of Rs 28000.00
3	Adra Consultancy Services,BBSr	679/30.09.2014	3,00,000.00	DPR	Sri M.Srinivas	
4	M/S Mahaveer printing	1129/22.12.20014	10,000.00	Serial number of Electric pole	Sri M.Srinivas	

	Works,Mungapada					
5	Sri Laxman Sahu,Peon	1130/22.12.2014	6,000.00	Marriage of daughter	Sri M.Srinivas	
		Total	3,45,000.00			
B	SJSRY Cash Book					
1	Sri Ghanashyam Tripathy,Ex-JE	NA/10.05.2014	71,469.00	Repair of latrine	Sri M.Srinivas	
		Total	71,469.00			
		G.Total	4,16,469.00			
	2015-16					
	Accountant Cash Book		Nil			
	2016-17					
	Accountant Cash Book					
1	Smt. Mamata Pandey	765/04.11.2016	9000.00	Education		out of Rs 30000/-
2	Sri Pradeep Ku. Mishra ,Peon	1028/08.02.2017	7500.00	Medical		out of Rs 40000/-
3	Sri Suresh Ch.Mohanty,Vecle I/C	1050/17.02.2017	17500.00	Medical		out of Rs 50000/-
4	Sri Aditya Patra,Cashier	1064/03.03.2017	15625.00	Medical		out of Rs 50000/-
5	Sri Mitrabhanu Panchbhaya,Sweeper	614/29.09.2016	9000.00	Festival Advance		out of Rs 10000/-
6	SriMuralidhar Sindria,Sweeper	614/29.09.2016	8000.00	Festival Advance		out of Rs 10000/-
		Total	66,625.00			
	2017-18					
	Accountant Cash Book					
1	Sri Babaji Sia,JA	02/06.04.2017	35000.00	Purchase of Jalacchatra Materials	Sri Ram Ch.Pradhan	
2	Sri Kailash Chandra Besan,Peon	03/06.04.2017	15000.00	Marriage of his daughter	Sri Ram Ch.Pradhan	Out of Rs 40000/-
3	Md Nasir,Peon	04/06.04.2017	10000.00	Marriage of his daughter	Sri Ram Ch.Pradhan	Out of Rs 35000/-
4	Sri Bishnu Kumar Padhi,JA	83/26.04.2017	18750.00	Medical treatment of his wife	Sri Ram Ch.Pradhan	Out of Rs 50000/-
5	Sri Suresh Kumar Sahu,Peon	175/17.05.2017	14000.00	Medical treatment of his wife	Sri Ram Ch.Pradhan	Out of Rs 20000/-
6	Sri Jaydev Mahar,Peon	177/19.05.2017	8000.00	Higher study of his daughter	Sri Ram Ch.Pradhan	Out of Rs 20000/-
7	Sri Kasi Prasad Yadav,Peon	224/02.06.2017	6000.00	Higher study of his son	Sri Ram Ch.Pradhan	Out of Rs 30000/-
8	Sri Dillip Kumar Pradhan,Peon	320/13.07.2017	6000.00	Higher study of his son	Sri Ram Ch.Pradhan	Out of Rs 20000/-
9	Sri Jagannath Patel,TC	639/09.10.2017	85000.00	Marriage of his daughter	Sri Ram Ch.Pradhan	Out of Rs 100000/-
10	Smt.Kamini Sahu,Peon	761/22.11.2017	24000.00	Funeral Ceremony of her father	Sri Ram Ch.Pradhan	Out of Rs 30000/-
11	Sri Prafulla Pradhan, Peon	818/12.12.32017	26000.00	Medical treatment of his wife	Sri Ram Ch.Pradhan	Out of Rs 30000/-
12	Sri Deepak Kumar Naik,AT	919/25.01.2018	30000.00	Observation of Republic day	Sri Ram Ch.Pradhan	
13	Sri Suresh Ch.Mohanty,Vecle I/C	938/25.01.2018	30000.00	Repair of Vehicle	Sri Ram Ch.Pradhan	
14	Sri Anandita Naik,Peon	995/16.02.2018	100000.00	Marriage of his daughter	Sri Ram Ch.Pradhan	
15	Sri Thabir Rout,Peon	1049/15.03.2018	30000.00	Repairing of his dwelling house	Sri Ram Ch.Pradhan	
16	Sri Buddhuram Sahu,Peon	1083/17.03.2018	10000.00	Marriage of his nephew	Sri Ram Ch.Pradhan	
17	Sri Kishore Kumar Naik,TC	1106/23.03.2018	100000.00	Marriage of his son	Sri Ram Ch.Pradhan	
18	Sri Arjun Behera, Peon	1110/29.03.2018	10000.00	Higher study of his son	Sri Ram Ch.Pradhan	
		Total	5,57,750.00			

Para- 8.4- Advance paid and adjusted

(A) - Advance paid and adjusted during the year 2017-18

SI No	Name of the Advance holder	Advance paid		Advance adjusted	
		Vr.No/Date	Amount	Vr.No/Date	Amount

1	Sri Kailash Ch.Besan,Peon	03/06.04.2017	40000.00	5/17 to 2/18	25000.00
2	Md.Nasir,Peon	04/06.04.2017	35000.00	5/17 to 2/18	25000.00
3	Sri Bishnu Kumar Padhi,JA	84/26.04.2017	50000.00	5/17 to 2/18	31250.00
4	Sri Buddhu ram Sahu,Peon	84/26.04.2017	10000.00	5/17 to 8/17	10000.00
5	Sri Suresh Kumar Sahu,Peon	175/17.05.2017	20000.00	12/17 to 2/18	6000.00
6	Sri Jaydev Mahar,Peon	177/19.05.2017	20000.00	9/17 to 2/18	12000.00
7	Sri Kashi Pd.Yadav,Peon	224/02.06.2017	30000.00	7/17 to 2/18	24000.00
8	Sri Dillip Kumar Pradhan,Peon	320/13.07.2017	20000.00	8/17 to 2/18	14000.00
9	Sri Deepak Ku.Naik,AT	446/11.08.2017	20000.00	532/14.09.2017	20000.00
10	Sri Suresh Ch.Mohanty,TC	460/23.08.2017	10000.00	558/15.09.2017	10000.00
11	Sri Deepak Ku.Naik,AT	462/29.08.2017	80000.00	560/16.09.2017	80000.00
12	Sri Suresh Ch.Mohanty,TC	671/27.10.2017	20000.00	695/07.11.2017	20000.00
13	Sri Jagannath Patel,TC	639/09.10.2017	100000.00	12/17 to 2/18	15000.00
14	Smt.Kamini Sahu,Peon	761/22.11.2017	30000.00	12/17 to 2/18	6000.00
15	Sri Prafulla Pradhan,Peon	818/12.12.2017	30000.00	1/18 to 2/18	4000.00
Total			5,15,000.00		3,02,250.00

(B)- Advance adjusted during the year 2017-18 which were paid before 01.04.2017

Accountant Cash Book					
Prior to 2010-11					
1	Sri Prabhat Ku.Sahoo,Ex-JE	538/17.10.2007	25000.00	87/02.05.2017	25000.00
	-do-	537/17.10.2007	12000.00	88/02.05.2017	12000.00
	-do-	840/16.03.2007	50000.00	89/02.05.2017	50000.00
	-do-	665/02.01.2007	200000.00	90/02.05.2017	200000.00
	-do-	460/01.10.2007	100000.00	90/02.05.2017	100000.00
	-do-	571/06.11.2007	60000.00	90/02.05.2017	60000.00
	-do-	1064/28.01.2009	50000.00	90/02.05.2017	50000.00
	-do-	945/13.01.2005	300.00	148/11.05.2017	300.00
	-do- -	1090/04.03.2005	5000.00	148/11.05.2017	5000.00
	-do-	1091/04.03.2005	10000.00	148/11.05.2017	10000.00
	-do-	45/20.04.2005	400.00	148/11.05.2017	400.00
	-do-	148/25.05.2005	10000.00	148/11.05.2017	10000.00
	-do-	623/25.10.2005	30000.00	148/11.05.2017	30000.00
	-do-	855/24.01.2006	30000.00	148/11.05.2017	30000.00
	-do-	847/16.01.2006	30000.00	148/11.05.2017	30000.00
	-do-	922/01.02.2006	30000.00	148/11.05.2017	30000.00
	-do-	159/17.05.2006	40000.00	149/11.05.2017	40000.00
	-do-	511/12.10.2007	30000.00	149/11.05.2017	30000.00
	-do-	1062/24.01.2009	2000.00	149/11.05.2017	2000.00
	-do-	1068/29.01.2009	20000.00	149/11.05.2017	20000.00
2	Sri S.K.Didwania,Contractor	567/02.09.2008	200000.00	91/02.05.2017	200000.00
	-do-	1065/28.09.2008	100000.00	91/02.05.2017	100000.00

3	Sri Kailash Khuntia, Contractor	164/03.05.2009	50000.00	92/02.05.2017	50000.00
	-do-	543/24.09.2009	30000.00	92/02.05.2017	30000.00
4	Sri Rajendra Ku. Sriwas, Contractor	862/25.01.2010	300000.00	802/08.12.2017	300000.00
	-do-	1066/24.01.2009	150000.00	803/08.12.2017	150000.00
	-do-	1207/03.03.2009	200000.00	803/08.12.2017	200000.00
	-do-	1327/31.03.2009	200000.00	803/08.12.2017	200000.00
5	Sri Cheru Sandh, Sweeper	340/28.09.2011	10000.00	823/16.12.2017	10000.00
6	Sri Deepak Naik, AT	453/23.08.2010	50000.00	855/30.12.2017	50000.00
	-do-	468/26.08.2010	80000.00	855/30.12.2017	80000.00
		Total	21,04,700.00		21,04,700.00
	2015-16				
1	Sri Rupananda Gardia, Peon	214/12.06.2015	5000.00	From Salary 3/17 to 6/17	5000.00
		Total	5,000.00		5,000.00
	2016-17				
1	Sri Prasanna Pradhan, Contractor	1035/13.02.2017	1500000.00	09/06.04.2017	1500000.00
2	Sri Suresh Ch. Mohanty, Vehicle I/C	505/27.08.2016	30000.00	567/23.09.2017	30000.00
3	Smt Pramila Luha, Peon	112/07.05.2016	500.00	From Salary 3/17	500.00
4	Sri Hiradhar Pradhan, Peon	218/09.06.2016	12000.00	From Salary 3/17 to 2/18	12000.00
5	Smt. Kamini Sahu, Peon	241/20.06.2016	12000.00	From Salary 3/17 to 2/18	12000.00
6	Sri Prafulla Ku. Pradhan, Peon	286/27.06.2016	14000.00	From Salary 3/17 to 9/17	14000.00
7	Sri Jaydev Mahar, Peon	485/19.08.2016	12000.00	From Salary 3/17 to 8/17	12000.00
8	Smt. Binodini Banchhor	570/15.09.2016	29165.00	From Salary 3/17 to 9/17	29165.00
9	Smt. Mamata Pandey, JA	765/04.11.2016	27000.00	From Salary 3/17 to 2/18	18000.00
10	Sri Gouri Shankar Naik, Peon	1027/08.02.2017	18000.00	From Salary 3/17 to 2/18	18000.00
11	Sri Pradeep Ku. Mishra, Peon	1028/08.02.2017	37500.00	From Salary 3/17 to 2/18	30000.00
12	Sri Suresh Ch. Mohanty, TC	1050/17.02.2017	47500.00	From Salary 3/17 to 2/18	30000.00
13	Sri Aditya Ku. Patra, TC	1064/03.03.2017	50000.00	From Salary 4/17 to 2/18	34375.00
14	Sri Pratap Ch. Patel, TC	1065/03.03.2017	30000.00	From Salary 3/17 to 2/18	30000.00
15	Sri Kailash Ch. Pradhan, JA	1142/24.03.2017	20000.00	From Salary 5/17 to 2/18	20000.00
16	Sri Mogal Bhainsa, Peon	318/02.07.2016	3000.00	From Salary 3/17 to 5/17	3000.00
17	Sri J.C. Rout, Driver	318/02.07.2016	3000.00	From Salary 3/17 to 5/17	3000.00
18	Sri Muktar Ahmmed, Driver	318/02.07.2016	3000.00	From Salary 3/17 to 5/17	3000.00
19	Sri Arjun Mistry, Sweeper	318/02.07.2016	3000.00	From Salary 3/17 to 5/17	3000.00
20	Sri Shyamlal Bajai, Peon	318/02.07.2016	3000.00	From Salary 3/17 to 5/17	3000.00
21	Sri Kailash Ch. Pradhan, JA	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
22	Sri Rashmi Ranjan Mohanty, JA	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
23	Sri Rupesh Ray, JA	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
24	Sri Subash Ch. Pradhan, JA	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
25	Sri Pradipta Ku. Sahu, JA	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
26	Sri Pratap Ch. Patel, TC	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
27	Sri Harihar Pradhan, TC	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
28	Sri Dillip Ku. Jena, TC	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
29	Sri Babaji Ch. Sia, TC	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00

30	Sri Iswar Bag,Park Mali	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
31	Md.Manan,Driver	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
32	Smt.Fultuli Bhainsa,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 9/17	6000.00
33	Smt.Kamini Sahu,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
34	Sri Suresh Sahu,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
35	Sri Thabir Rout,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
36	Sri Dillip Ku.Pradhan,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
37	Sri Sart Ch. Keshari,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
38	Sri Jaydev Mahar,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
39	Sri Balaram Rout,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
40	Sri Hiradhar Pradhan,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
41	Sri Kailash Ch. Besan,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
42	Sri Pradeep Ku. Mishra ,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
43	Sri Gopal Chandra Nath,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
44	Sri Kasi Prasad Yadav,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
45	Md.Iqbal,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
46	Sri Bansidhar Sunani,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
47	Sri Kishore Bag,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
48	Sri Prafulla Ku.Pradhan,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
49	Sri Purna Chandra Rout,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
50	Sri Kamal Das,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
51	Sri Dillip Ku.Kharsel,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
52	Sri Makardhwaj Patel,Zamadar	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
53	Sri Khelakar Pandey	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
54	Sri Parameswar Patel,Driver	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
55	Sri Rabin Suna,Driver	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
56	Sri Arjun Behera,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
57	Sri Kishore Kalet,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
58	Smt.Alita Behera,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
59	Sri Manas Ku.Dixit,MIS	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
60	Smt.Pramila Luha,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
61	Sri A.K.R.B. Pattanaik,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
62	Sri Mayadhar Suna,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
63	Sri Kanhu Deep,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
64	Sri Sreecharan Kalet,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
65	Sri Hadu Besar,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
66	Sri Suresh Suna,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
67	Sri Harachanda Sandh,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
68	Sri Ashok Ku.Kumbhar,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
69	Sri Dhiraj Sindria,Sweeper	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
70	Smt.Muni Kumbhar,Sweepress	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
71	Smt.Sita Sandha,Sweepress	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
72	Smt. Subhadra Sindria,Sweepress	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00

73	Smt. Kasala Suna,Sweepress	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
74	Smt.Mithila Suna,Sweepress	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
75	Smt. Bela Kumbhar,Sweepress	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
76	Smt.Nitasha Gardia ,Comp.optr.	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
77	Smt.Indira Gardia,Peon	614/29.09.2016	6000.00	From Salary 3/17 to 8/17	6000.00
		Total	2,196,665.00		21,47,040.00
		G.Total	48,21,365.00		45,58,990.00

Para-8.5 :- Advance outstanding more than one year (paid during 2016-17) but not adjusted as on 31.03.2018.

It was found from last audit report No356408/AR/2017-18 for the 2016-17 that advance to the tune of Rs 22,13,665.00 was outstanding as on 31.03.2017.During the 2017-18 Rs 21,47,040.00 has been adjusted. So the outstanding advances for the year 2016-17 is Rs 66,625.00.Further Rs 38,875.00 has been adjusted from the salary of the employees from March 2018 to July 2018 out of Rs 66,625.00 So the actual outstanding advances relates to the year 2016-17 is Rs 27,750.00 As per Finance Department Order No.2221/F., dtd.08.03.2002 and Letter No.15179/DLFA., dtd.28.09.2013 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.Hence the outstanding advances for more than one year are recoverable. But as the process of recovery is continuing the amount not suggested for recovery and kept under objection till adjustment fully.

The local local authority is suggested to recover/adjust the outstanding advances from the salary of the employees and compliance reported to audit. The details are as follows:-

Sl.No.	Name of the Advance holder	Vr.No/Date	Advance outstanding as on 31.03.2018	Adv. adjusted from 03/2018 to 07/18	Balance	Total Advance Sanctioned	Purpose	Name of the EO
1.	Smt. Mamata Pandey,JA	765/04.11.2016	9000.00	7500.00	1500.00	30000.00	Education	Sri Ram Ch.Pradhan
2.	Sri Pradeep Ku.Mishra,Peon	1028/08.02.2017	7500.00	7500.00	0.00	40000.00	Medical	-do-
3.	Sri Suresh Ch.Mohanty,Vehicle I/C	1050/17.02.2017	17500.00	12500.00	5000.00	50000.00	Medical	-do-
4.	Sri Aditya Kumar Patra,TC	1064/03.03.2017	15625.00	9375.00	6250.00	50000.00	Medical	-do-
5.	Sri Mitra bhanu Panchbhaya,Sweeper	614/29.09.2016	9,000.00	9,000.00	9,000.00	10000.00	Festival Adv.	-do-
6.	Sri Muralidhar Sindria,Sweeper	614/29.09.2016	8,000.00	2,000.00	6,000.00	10000.00	Festival Adv.	-do-
		Total	66,625.00	38,875.00	27,750.00			

PARA: 9 **GRANTS**

Jharsuguda Municipality. Jharsuguda - 2017-2018

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	01-04-2017	446569089.00	295377450.00	741946539.00	175198080.00	31-03-2018	566748459.00	
	GRAND TOTAL	446569089.00	295377450.00	741946539.00	175198080.00		566748459.00	

Comments :

Sl.No	Head of Account	GoNo/Date	OB as on 01.04.2017	Grant received during the year 2017-18	Total	Grant utilized during the year 2017-18	Balance as on 31.03.2018	% of utilization
1	Octroi Compensation grant	13736/HUD/19.06.2017		40060000.00				
		30385/HUD/23.12.2017		19950000.00				
		5214/HUD/23.02.2018		19950000.00				
		Total	-6911761.00	79960000.00	73048239.00	61612158.00	11436081.00	84.34%
2	Pension Grant	20539/HUD/07.09.2017		18538000.00				
		5632/HUD/26.02.2018		18485000.00				
		Total	0.00	37023000.00	37023000.00	15954765.00	21068235.00	43.09%
3	Road Maintenance			0.00				
		Total	110551.00	0.00	110551.00	0.00	110551.00	0%
4	Road Development			0.00				
		Total	2734645.00	0.00	2734645.00	143782.00	2590863.00	5.25%
5	13th FCA			0				
		Total	40172047.00	0.00	40172047.00	15515690.00	24656357.00	38.62%
6	14 th FCA	18473/HUD/16.08.2017		21127000.00				
		30505/HUD/26.12.2017		20899000.00				
		Total	52103099.00	42026000.00	94129099.00	18989802.00	75139297.00	20.17%
7	M.V. Tax	18979/HUD/19.08.2017		3933000.00				
		3415/HUD/05.02.2018		3933000.00				
		Total	8906205.00	7866000.00	16772205.00	8191822.00	8580383.00	48.84%
8	Devolution Fund	18503/HUD/16.08.2017		13376000.00				
		3435/HUD/05.02.2018		13375000.00				
		Total	52547298.00	26751000.00	79298298.00	17542687.00	61755611.00	22.12%
9	ET Grant			0.00				
		Total	50000.00	0.00	50000.00	0.00	50000.00	0%
10	Creation of Capital Asset	20278/HUD/04.09.2017		949000.00				
		5562/HUD/26.02.2018		949000.00				
		Total	6336018.00	1898000.00	8234018.00	0.00	8234018.00	0%

11	Maintenance of Capital Asset	19682/HUD/29.08.2017		453000.00				
		5576/26.02.2018		453000.00				
		Total	0.00	906000.00	906000.00	0.00	906000.00	0%
12	SUDA for repair			0.00				
		Total	733100.00	0.00	733100.00	0.00	733100.00	0%
13	MLALAD	DPMU JSG		100000.00				
		Total	1921659.00	100000.00	2021659.00	0.00	2021659.00	0%
14	MPLAD			0.00				
		Total	5805783.00	0.00	5805783.00	795408.00	5010375.00	13.70%
15	Special Problem Fund			0.00				
		Total	727044.00	0.00	727044.00	0.00	727044.00	0%
16	AWC Fund	739/DSWO/03.03.2016		115000.00				
		126/DSWO/13.01.2017		588000.00				
		1798/DSWO/11.10.2017		700000.00				
		1801/DSWO/11.10.2017		1400000.00				
		2253/DSWO/07.12.2017		14000.00				
		DSWO /JSG		60000.00				
		Total	1562596.00	2877000.00	4439596.00	507103.00	3932493.00	11.42%
17	BRGF			0.00				
		Total	-662860.00	0.00	-662860.00	5410136.00	-6072996.00	100%
18	P.D.Fund			0.00				
		Total	4819325.00	0.00	4819325.00	0.00	4819325.00	0%
19	Election/Census	1404/SC-JSG/20.03.2018		448000.00				
		Total	505918.00	448000.00	953918.00	612000.00	341918.00	64.15%
20	Performance based Incentive			0.00				
		Total	-2843299.00	0.00	-2843299.00	0.00	-2843299.00	0%
21	IHSDP			0.00				
		Total	61321638.00	0.00	61321638.00	3669647.00	57651991.00	5.98%
22	Conservation of Water bodies			0.00				
		Total	291260.00	0.00	291260.00	0.00	291260.00	0%
23	Maintenance of Roads & Bridges	3488/HUD/06.02.2018		5089000.00				
		Total	8836558.00	5089000.00	13925558.00	1156632.00	12768926.00	8.30%
24	Building Repair(Original)			0.00				
		Total	-974381.00	0.00	-974381.00	0.00	-974381.00	0%
25	Road repair(Original)			0.00				
		Total	-3083262.00	0.00	-3083262.00	0.00	-3083262.00	0%
26	Maintenance of Non-residential Building	3498/HUD/06.02.2018		474000.00				
		Total	626755.00	474000.00	1100755.00	0.00	1100755.00	0%
27	UIDSSMT			0.00				
		Total	155829021.00	0.00	155829021.00	0.00	155829021.00	0%
28	WODC	306/DPMU/12.04.2017		10000000.00				
		348/DPMU/18.04.2017		13200000.00				
		DPMU JSG/01.09.2017		500000.00				
		1008/DPMU/18.10.2017		7085000.00				

		1043/DPMU/25.10.2017		148000.00				
		1076/DPMU/02.11.2017		18800000.00				
		DPMU/JSG		7000000.00				
		202/07.02.2018		500000.00				
		Total	18656072.00	57233000.00	75889072.00	19635461.00	56253611.00	25.87%
29	City Dev Plan			0.00				
		Total	658430.00	0.00	658430.00	658430.00	0.00	100%
30	Constn.of Rest Shed			0.00				
		Total	1791161.00	0.00	1791161.00	0.00	1791161.00	0%
31	Const. of Public Toilet			0.00				
		Total	1385100.00	0.00	1385100.00	0.00	1385100.00	0%
32	Hon/TA/DA to CP/VCP	17435/HUD/01.08.2017		79200.00				
		Total	107300.00	79200.00	186500.00	76500.00	110000.00	41.01%
33	Swachch Bharat Mission	2357/AMD/25.01.2018		575250.00				
		5351/AMD/24.02.2018		1072000.00				
		Total	27200069.00	1647250.00	28847319.00	4726057.00	24121262.00	16.38%
34	Solid Waste Management			0.00				
		Total	3721000.00	0.00	3721000.00	0.00	3721000.00	0%
35	Protection of Govt.Land			0.00				
		Total	1585000.00	0.00	1585000.00	0.00	1585000.00	0%
36	UNNATI	252/PD DUDA/29.01.2018		15000000.00				
		Total	0.00	15000000.00	15000000.00	0.00	15000000.00	0%
37	Dist. Mineral Fund	104/PD DRDA/07.04.2017		15000000.00				
		Total	0.00	15000000.00	15000000.00	0.00	15000000.00	0%
38	Educational Development	1363/DM&C/21.10.2017		944000.00				
		26.02.2018		56000.00				
		Total	0.00	1000000.00	1000000.00	0.00	1000000.00	0%
		G.Total	446569089.00	295377450.00	741946539.00	175198080.00	566748459.00	23.61%

PARA -9.1- Low Utilization of Govt.Grant OSP - 31-33

On checking of Grant Position it was noticed that there was unspent grant of Rs 44,65,69,089.00 at the beginning of the year i.e.as on 01.04.2017. During the year under audit a total sum of Rs 29,53,77,450.00 was received under the following schemes. So the total grant available for utilization was Rs 74,19,46,539.00. Only Rs17,51,98,080.00 has been spent out of Rs 74,19,46,539.00 during the year 2017-18 leaving a balance of Rs 56,67,48,459.00 as on 31.03.2018 for utilization. The percentage of utilization of grants is 23.61% which is very low in comparison to the grants available for utilization. This indicates that the Govt. money released to this Municipality are not being utilized for the intended purpose in time. Due to delay in implementation of development 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 its sanctioned. The unspent grant of the previous year is either to be surrendered to Govt. or it has to be taken into accounts in subsequent year grant with prior approval of the sanctioning authority. The details are furnished below :-

Sl.No	Head of Account	OB as on 01.04.2017	Grant received during the year 2017-18	Total	Grant utilized during the year 2017-18	Balance as on 31.03.2018	% of utilization
1	Pension Grant	0.00	37023000.00	37023000.00	15954765.00	21068235.00	43.09%
2	Road Maintenance	110551.00	0.00	110551.00	0.00	110551.00	0%

3	Road Development	2734645.00	0.00	2734645.00	143782.00	2590863.00	5.25%
4	13th FC	40172047.00	0.00	40172047.00	15515690.00	24656357.00	38.62%
5	14th FC	52103099.00	42026000.00	94129099.00	18989802.00	75139297.00	20.17%
6	MV Tax	8906205.00	7866000.00	16772205.00	8191822.00	8580383.00	48.84%
7	Devolution Fund	52547298.00	26751000.00	79298298.00	17542687.00	61755611.00	22.12%
8	ET Grant	50000.00	0.00	50000.00	0.00	50000.00	0%
9	Creation of Capital Asset	6336018.00	1898000.00	8234018.00	0.00	8234018.00	0%
10	Maintenance of Capital Asset	0.00	906000.00	906000.00	0.00	906000.00	0%
11	SUDA for Repair	733100.00	0.00	733100.00	0.00	733100.00	0%
12	MLALAD	1921659.00	100000.00	2021659.00	0.00	2021659.00	0%
13	MPLAD	5805783.00	0.00	5805783.00	795408.00	5010375.00	13.70%
14	Special Problem Fund	727044.00	0.00	727044.00	0.00	727044.00	0%
15	AWC Building	1562596.00	2877000.00	4439596.00	507103.00	3932493.00	11.42%
16	PD Fund	4819325.00	0.00	4819325.00	0.00	4819325.00	0%
17	IHSDP	61321638.00	0.00	61321638.00	3669647.00	57651991.00	5.98%
18	Conservation of Water Bodies	291260.00	0.00	291260.00	0.00	291260.00	0%
19	Maintenance of Roads & Bridges	8836558.00	5089000.00	13925558.00	1156632.00	12768926.00	8.30%
20	Maintenance of Non-Residential Building	626755.00	474000.00	1100755.00	0.00	1100755.00	0%
21	UIDSSMT	155829021.00	0.00	155829021.00	0.00	155829021.00	0%
22	WODC	18656072.00	57085000.00	75741072.00	19635461.00	56105611.00	25.87%
23	Construction of Rest Shed	1791161.00	0.00	1791161.00	0.00	1791161.00	0%
24	Construction of Public Toilet	1385100.00	0.00	1385100.00	0.00	1385100.00	0%
25	Hon/TA/DA/to CP/VCP	107300.00	79200.00	186500.00	76500.00	110000.00	41.01%
26	Swachh Bharat Mission	27200069.00	1647250.00	28847319.00	4726057.00	24121262.00	16.38%
27	Solid Waste Management	3721000.00	0.00	3721000.00	0.00	3721000.00	0%
28	Protection of Govt.Land	1585000.00	0.00	1585000.00	0.00	1585000.00	0%
29	UNNATI	0.00	15000000.00	15000000.00	0.00	15000000.00	0%
30	Dist. Mineral Fund	0.00	15000000.00	15000000.00	0.00	15000000.00	0%
31	Educational Development	0.00	1000000.00	1000000.00	0.00	1000000.00	0%
	G.Total	45,98,80,304.00	21,48,21,450.00	67,47,01,754.00	10,69,05,356.00	56,77,96,398.00	

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

1 – What is the reason behind for low/less / non utilization of grants ?

2 –What are the obstacle for utilization of grants in time ?

3- What steps have been taken for quick utilization of unspent grants ?

In response to audit objection statement the local authority replied that:- Maximum grants were received at the fag end of the year and the same will be utilized in the next year. Adequate and dedicated contractors are not participated in e - tender process.

The reply of the local authority was 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 of expenditure and to achieve the target at the end of the year

.How ever 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 maximum portion of outstanding grants for the bonafide purposes in accordance with the instruction laid down the sanction order. So that the purpose of the Government behind release of grants will be fulfilled and the people will get the benefit.

Para 9.2 - Year wise break up of unspent grants

It would seen that by the end of the financial year 2017-18 i.e. as on 31.03.2018 there is unspent grant of Rs.56,67,48,459.00.00. Due to improper maintenance of Grant register, the year wise break up of unspent grants under different schemes could not be worked out. However basing upon last audit report and other records available to audit the year wise break up of un-utilized grants is furnished below:-

Year	Amount	Remarks
Up -to 2015-16	26,31,63,282.00	
2016-17	8,68,60,121.00	
2017-18	21,67,25,056.00	
Total	56,67,48,459.00	

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

PARA: 10 UTILISATION CERTIFICATE

Jharsuguda Municipality. Jharsuguda - 2017-2018

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2017	408288143.00	175198080.00	583486223.00	169843297.00	31-03-2018	413642926.00	
	GRAND TOTAL	408288143.00	175198080.00	583486223.00	169843297.00		413642926.00	

Comments :

PARA -10.1- Details of submission of UCs during the year 2017-18

Sl. No	Letter No/Date	Amount	Year of Grant	To Whom submitted	Scheme
1.	512/06.03.2018	500000.00	2005-06	DPMU,Jharsuguda	WODC
2.	512/06.03.2018	498000.00	2006-07	DPMU,Jharsuguda	WODC
3.	1041/08.05.2017	500000.00	2006-07	ADM,Jharsuguda	PD Fund (MCL)
4.	1041/08.05.2017	500000.00	2007-08	ADM,Jharsuguda	PD Fund (MCL)
5.	2493/12.10.2017	100000.00	2009-10	DPMU,Jharsuguda	MLALAD
6.	1034/08.05.2017	450745.00	2011-12	P.D.DRDA,Jharsuguda	13 th FC
7.	1034/08.05.2017	46294.00	2012-13	P.D.DRDA,Jharsuguda	13 th FC
8.	2549/21.10.2017	714266.00	2013 - 14	P.D.DRDA,Jharsuguda	13 th FC
9.	2551/21.10.2017	79898.00	2013-14	P.D.DRDA,Jharsuguda	Dev.Fund
10.	791/19.03.2018	185835.00	2014-15	P.D.DRDA,Jharsuguda	13 th FC (R&B)
11.	1028/08.05.2017	495934.00	2014-15	P.D.DRDA,Jharsuguda	Dev.Fund
12.	1042/08.05.2017	1922300.00	2014-15	DPMU,Jharsuguda	WODC
13.	514/06.03.2018	98784.00	2014-15	DPMU,Jharsuguda	WODC
14.	1031/08.05.2017	143782.00	2015-16	P.D.DRDA,Jharsuguda	Road Dev.
15.	1031/08.05.2017	247418.00	2015-16	P.D.DRDA,Jharsuguda	Maint.(R&B)
16.	1036/08.05.2017	395477.00	2015-16	P.D.DRDA,Jharsuguda	14 th FC
17.	1128/11.05.2017	5000000.00	2015-16	P.D.DRDA,Jharsuguda	14 th FC
18.	2553/21.10.2017	3534755.00	2015-16	P.D.DRDA,Jharsuguda	14 th FC
19.	787/19.03.2018	11716137.00	2015-16	P.D.DRDA,Jharsuguda	4 th SFC,Dev.
20.	732/16.03.2018	503709.00	2015-16	P.D.DRDA,Jharsuguda	MVTax
21.	1032/08.05.2017	993017.00	2015-16	P.D.DRDA,Jharsuguda	MVTax
22.	2555/21.10.2017	8971000.00	2015-16	P.D.DRDA,Jharsuguda	Pension Grant
23.	2453/09.10.2017	98466.00	2015-16	DSWO,Jharsuguda	AWC Fund
24.	517/06.03.2018	400000.00	2015-16	DSWO,Jharsuguda	AWC Fund
25.	1880/17.07.2017	600000.00	2015-16	DPMU,Jharsuguda	MPLAD
26.	1042/08.05.2017	1011800.00	2015-16	DPMU,Jharsuguda	WODC
27.	2414/03.10.2017	92000.00	2015-16	DPMU,Jharsuguda	WODC
28.	1031/05.05.2017	909214.00	2015-16	P.D.DRDA,Jharsuguda	Maint.(R&B)
29.	1036/08.05.2017	3951214.00	2015-16	P.D.DRDA,Jharsuguda	14 th FC
30.	1128/11.05.2017	5600000.00	2015-16	P.D.DRDA,Jharsuguda	14 th FC
31.	2553/21.10.2017	5862707.00	2015-16	P.D.DRDA,Jharsuguda	14 th FC
32.	789/19.03.2018	933125.00	2015-16	P.D.DRDA,Jharsuguda	14 th FC
33.	787/19.03.2018	8617024.00	2015-16	P.D.DRDA,Jharsuguda	4 th SFC,Dev.
34.	732/16.03.2018	1146440.00	2015-16	P.D.DRDA,Jharsuguda	MVTax
35.	2557/21.10.2017	787775.00	2015-16	P.D.DRDA,Jharsuguda	MVTax
36.	1130/11.05.2017	1581639.00	2015-16	P.D.DRDA,Jharsuguda	MVTax
37.	1132/08.05.2017	2195456.00	2015-16	P.D.DRDA,Jharsuguda	MVTax
38.	2559/21.10.2017	33358000.00	2015-16	P.D.DRDA,Jharsuguda	Octroi Grant
39.	1042/08.05.2017	1013553.00	2015-16	DPMU,Jharsuguda	WODC
40.	2414/03.10.2017	5167323.00	2015-16	DPMU,Jharsuguda	WODC
41.	514/06.03.2018	2061908.00	2015-16	DPMU,Jharsuguda	WODC
42.	3276/27.12.2017	378122.00	2015-16	DSWO,Jharsuguda	AWC Fund
43.	516/06.03.2018	209878.00	2015-16	DSWO,Jharsuguda	AWC Fund
44.	786/13.04.2017	4197674.00	2015-16	DPMU,Jharsuguda	MPLAD

45.	2559/21.10.2017	40600000.00	2017-18	P.D.DRDA,Jharsuguda	Octroi Grant
46.	1042/08.05.2017	5519440.00	2017-18	DPMU,Jharsuguda	WODC
47.	2414/03.10.2017	2238482.00	2017-18	DPMU,Jharsuguda	WODC
48.	514/06.03.2018	3714706.00	2017-18	DPMU,Jharsuguda	WODC
Total		16,98,43,297.00			

PARA - 10.2 - Year wise submission of UCs

Sl.No.	Year	Amount
1.	2005-06	5,00,000.00
2.	2006-07	9,98,000.00
3.	2007-08	5,00,000.00
4.	2009-10	1,00,000.00
5.	2011-12	4,50,745.00
6.	2012-13	46,294.00
7.	2013-14	7,94,164.00
8.	2014-15	27,02,853.00
9.	2015-16	11,16,78,613.00
10.	2016-17	0.00
11.	2017-18	5,20,72,628.00
Total		16,98,43,297.00

PARA -10.3 - Year-wise break -up of Pending UCs

Sl.No	Year	UC Pending as on 31.03.2018
1.	Up-to 2012-13	13,42,64,415.00
2.	2013-14	8,34,64,167.00
3.	2014-15	4,65,17,354.00
4.	2015-16	2,62,71,538.00
5.	2016-17	0.00
6.	2017-18	12,31,25,452.00
Total		41,36,42,926.00

PARA - 10.4 - Low /less submission of UCs OSP - 44

On checking of UC files and last year audit report No-356408/AR/2017-18 for the year 2016-17 it was noticed that the Utilization Certificate pending for submission was Rs 40,82,88,143.00 as on 01.04.2017. During the year 2017-18 grant to the tune of Rs 17,51,98,080.00 was spent on different developmental works ,payment of salary to staff and other maintenance .So the total UC due for submission was Rs 58,34,86,223.00. But UC to the tune of Rs 16,98,43,297.00 has been submitted to proper quarter on different schemes during the year under audit leaving a balance of Rs 41,36,42,926.00. for submission as on 31.03.2018.

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 objection statement to comply the following audit queries

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

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

.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- credit of collection amount OSP 23 - 24				
<p>On checking of Holding Tax receipt books with reference to DCR it was noticed that Rs.32,053.00 has been collected by Sri Kashi Prasad Yadav, TC through Holding Tax money receipts on different dates, but the said amount has not been deposited into the Municipal exchequer soon after collection. Due to non -deposit of collection amount the Municipality sustained a loss of Rs 32,053.00 The details are as follows:-</p>				
Sl. No.	MR No(Book No)/ Date	Amount	From whom collected	Remarks
1.	54857(549)11.4.18	200.00	Niral Dadal	
2.	54858(549)11.4.18	303.00	Rusa Kacchap	
3	54859(549)11.4.18	403.00	Jaganath Khandewal	
4	54860(549)11.4.18	645.00	Kaushala Lakhwa	
5	54861(549)12.4.18	744.00	Rajendra Yadav	
6	54862(549)12.4.18	1,221.00	Jayanti Minakshi	
7	54863(549)12.4.18	1,895.00	Sanatan Aind	
8	54864(549)13.4.18	387.00	Salman Christan	
9	54865(549)13.4.18	801.00	Lalit Mohan Panda	
10	54866(549)13.4.18	168.00	Smt. Alaka Das	
11	54867(549)13.4.18	57.00	Manu Prasad Gupta	
12	54868(549)13.4.18	332.00	Rajendra Pal	
13	54869(549)13.4.18	185.00	E. Tirkey	
14	54870(549)16.4.18	185.00	N.J.Oommen	
15	54871(549)16.4.18	1,139.00	Sultan Ahemed Khan	
16	54872(549)17.4.18	587.00	Smt. Santilata Choudhury	
17	54873(549)17.4.18	476.00	Tikam Upadhaya	
18	54874(549)17.4.18	109.00	Tikam Upadhaya	
19	54875(549)17.4.18	92.00	Bishal Naik	
20	54876(549)17.4.18	760.00	Smt Sita Devi	
21	54877(549)17.4.18	136.00	Smt Sita Devi	
22	54878(549)18.4.18	1,241.00	Bijay Kumar Kalet	
23	54879(549)18.4.18	108.00	Kishor Sahu	
24	54880(549)18.4.18	1,259.00	Smt.T. Sarada Rao	
25	54881(549)19.4.18	121.00	Bihari Sharma	
26	54882(549)19.4.18	1,172.00	Smt.Swaprava Samata	
27	54883(549)19.4.18	314.00	S.K.Mustak	
28	54884(549)19.4.18	1,663.00	Pradeep Kr.Hati	
29	54885(549)20.4.18	1,169.00	Smt.Kasturi Panigrahi	
30	54886(549)20.4.18	1,864.00	Kishor krushal Hemram	
31	54887(549)20.4.18	1,854.00	Bishal Tapno	
32	54888(549)20.4.18	1,145.00	B. Bhaskar Rao	
33	54889(549)20.4.18	154.00	T. Prasad	
34	54890(549)28.4.18	2,539.00	Duth nath Chaubey	
35	54891(549)28.4.18	136.00	Smt. Ambuja Acharya	
36	54892(549)28..4.18	189.00	Thakurdas Biswas	
37	54893(549)28.4.18	1,175.00	K . Kameswar	
38	54894(549)30.4.18	706.00	Sukanti Kumar	
39	54895(549)30..4.18	170.00	Birkishor Mohanty	
40	54896(549)30.4.18	153.00	Birkishor Mohanty	
41	54897(549)30.4.18	2,768.00	Martin Mery	
42	54898(549)30.4.18	967.00	Babu Rao	
43	54899(549)30.4.18	202.00	Mansa Jal	
44	54900(549)30.4..4.18	159.00	Mansa Jal	
		Total	32,053.00	

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

1-.Why the amount will not be treated as misappropriation of cash ?.

2-Why the amount will not be recovered from the person responsible for such loss ?

In response to objection statement No 16 dtd.22.05.2018 the local authority replied,- The amount of Rs 32053.00 has been deposited on 22.05.2018 in HDFC Bank Jharsuguda A/C No- 50100033948103.

The amount so deposited was verified with reference to Cashier's Cash Book,Subsidiary Cash Book and Bank Pass Book and found correct. Hence the para was dropped.

However the local authority is suggested to watch over day to day collection and direct Sri Yadav TC not to repeat such practice hence forth.

11.2 - Non- credit of collection amount OSP - 25

On checking of Misc. receipt books with reference to DCR it was noticed that Rs **8,000.00** has been collected by Sri Somanath Patel, SA through money receipts on different dates, but the said amount has not been deposited into the Municipal exchequer soon after collection. Due to non - deposit of collection amount the Municipality sustained a loss of Rs 8,000.00 The details are as follows:-

Sl.No.	MR No (Book No)/Date	Amount	From whom collected
1.	16434(165)/03.04.2018	2000.00	Ram Swami
2.	16435(165)/03.04.2018	4000.00	Md.Manan
3.	16439(165)/30.01.2018	2000.00	Sushil Gupta
		8000.00	

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

1-Why the amount will not be treated as misappropriation of cash ?.

2-Why the amount will not be recovered from the person responsible for such loss ?

In response to objection statement No 17 dtd.22.05.2018 the local authority replied,- The amount of Rs 8000.00 has been deposited on 24.05.2018 in HDFC Bank Jharsuguda A/C No- 50100033948103.

The amount so deposited was verified with reference to Cashier's Cash Book,Subsidiary Cash Book and Bank Pass Book and found correct. Hence the para was dropped.

However the local authority is suggested to watch over day to day collection and direct Sri Patel Sr.Asst. not to repeat such practice hence forth.

11.3 - Excess expenditure shown in MBPY/IGNOAP/IGNDP Acquittance Roll than the actual Disbursement OSp - 78

On checking of the of OAP/IGNOAP/ODP acquittance roll for the year 2017-18 it was noticed that a sum of Rs 4600.00 has been shown excess expenditure than the actual disbursement by the following disbursing persons.The details are as follows:-

Sl No	Scheme	Month	Amount shown disbursed	Amount Actual disbursed	Excess	Name of the disbursing official
1.	IGNOAP	August-17	15,000.00	14,700.00	300.00	Lalbahadur Singdeo
2	MBPY	August-17	58,700.00	58,400.00	300.00	-do-
3.	MBPY	March-18	49,000.00	48,100.00	900.00	-do-
4.	IGNDP	February - 18	10,900.00	9,900.00	1,000.00	Brushaba Dehury
5	MBPY W.No-19	June-17	17,300.00	17,000.00	300.00	Upendra Naik
6	MBPY W.No-19	October-17	15,100.00	13,900.00	1200.00	-do-
7	NOAP W.No 20	February-18	6,400.00	5,800.00	600.00	-do-
				Total	4,600.00	

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

1-Why the amount will not be treated as misappropriation of cash ?.

2-Why the amount will not be recovered from the person responsible for such loss ?

In response to objection statement No 53 dtd.25.07.2018 the local authority replied,- The amount has been recovered vide MR No -23684 to 23686 dt 04.08.2018.

The details of recovery are as follows:-

Sl.No	MR No/Date	Amount	Name of the person
1.	23684 (237)/04.08.2018	2100.00	Sri Upendra Naik ,TC
2.	23685 (237)/04.08.2018	1000.00	Sri Brushaba Dehury TC
3.	23686 (237)/04.08.2018	1500.00	Sri Lala bahadur Singhdeo,TC
	Total	4600.00	

The amount recovered from the disbursing officers has been deposited in Axis Bank Jharsuguda A/C No -914020021381122 as follows:-

Sl.No	Date of deposit	Amount
1.	04.08.2018	3115.00
2.	09.08.2018	1485.00
	Total	4600.00

The amount so deposited was verified with reference to Cashier's Cash Book,Subsidiary Cash Book and Bank Pass Book and found correct. Hence the para was dropped.

However the local authority is suggested to direct the incharge of NSAP Section to verify the genuineness of disbursement of each month to avoid such type of practice in future.

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Stock & Stores
No loss of stock & store was found during the year under audit

PARA: 13 AUDIT OF RECEIPTS

13.1 - Position of Taxes - OSP 14
(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 are 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 2017 -18 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	7	8	9	10	11	12
A	General House hold										
1	Holding Tax	4645541.05	1560774.30	6206315.35	426601.00	793062.00	51535.00	1271198.00	4218940.05	716177.30	4935117.35
2	Light Tax	878962.47	801613.85	1680576.32	268077.00	502143.00	28080.00	798300.00	610885.47	271390.85	882276.32
3	Water Tax	720210.17	552259.80	1272469.97	179282.00	337331.00	18863.00	535476.00	540928.17	196065.80	736993.97
4	Sanitation	843408.98	363788.70	1207197.68	93136.00	168552.00	9402.00	271090.00	750272.98	185834.70	936107.68
	Total	7088122.67	3278436.65	10366559.32	967096.00	1801088.00	107880.00	2876064.00	6121026.67	1369468.65	7490495.32
B	VEDANT										
1	Holding Tax	8863637.00	8863637.00	17727274.00	8863637.00	8863637.00	0.00	17727274.00	0.00	0.00	0.00
2	Light Tax	5318181.00	5318181.00	10636362.00	5318181.00	5318181.00	0.00	10636362.00	0.00	0.00	0.00
3	Water Tax	3545455.00	3545455.00	7090910.00	3545455.00	3545455.00	0.00	7090910.00	0.00	0.00	0.00
4	Sanitation	1772727.00	1772727.00	3545454.00	1772727.00	1772727.00	0.00	3545454.00	0.00	0.00	0.00
	Total	19500000.00	19500000.00	39000000.00	19500000.00	19500000.00	0.00	39000000.00	0.00	0.00	0.00

(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
1	2	3	4	5	6	7	8	9	10	11	12
	Other than House hold (Fees/Fines)										
1	Tenaments/Slum staff Quarter Rent	684662.00	19090.00	703752.00	0.00	0.00	0.00	0.00	684662.00	19090.00	703752.00
2	Ground Rent	1191353.50	662400.00	1853753.50	223448.00	179250.00	0.00	402698.00	967905.50	483150.00	1451055.50
3	Bus Stand Shop & Plot	375600.00	0.00	375600.00	0.00	0.00	0.00	0.00	375600.00	0.00	375600.00
4	Bus Parking Fee	0.00	330358.00	330358.00	0.00	330358.00	0.00	330358.00	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. & Trade License	0.00	286985.00	286985.00	0.00	286985.00	0.00	286985.00	0.00	0.00	0.00
7	Weekly Market(Mangal Bazar)	0.00	205128.00	205128.00	0.00	205128.00	0.00	205128.00	0.00	0.00	0.00
	Total	2251615.50	3104050.00	5355665.50	223448.00	2601810.00	0.00	2825258.00	2028167.50	502240.00	2530407.50

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	7	8	9	10	11	12
A	General House	7088122.67	3278436.65	10366559.32	967096.00	1801088.00	107880.00	2876064.00	6121026.67	1369468.65	7490495.32

	hold			2			0		7	5	
B	VEDANT	19500000.0	19500000.0	39000000.0	19500000.0	19500000.0	0.00	39000000.0	0.00	0.00	0.00
C	Fees/Fines	2251615.50	3104050.00	5355665.50	223448.00	2601810.00	0.00	2825258.00	2028167.5	502240.00	2530407.50
	Grand Total	28839738.1	25882486.6	54722224.8	20690544.0	23902898.0	107880.0	44701322.0	8149194.1	1871708.6	10020902.8

13.2 - Assessment of Holding tax on railway land ,agricultural land- OSP 14 -15

As per provision contained under section 131(2) (a) &(b) of OM Act 1950 municipality shall levy holding tax on annual value of Agricultural land and Railway land situated within the municipality which are not used for agricultural purpose and are not occupied by or adjacent and appurtenant to any Building.

Objection statement was issued to the local authority to furnish compliance on the following points:-

i)-The area of railway land situated in the Municipality area.

ii)-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.

iii)-Whether any assessment has been done by the Executive Officer as per OM Rule 518(10) of OM Rules 1953.

iv)-Whether holding tax has been levied on the lands situated within the Municipal area and used exclusively for agricultural purpose as per section 131(3)(a) of the OM Act 1950.

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

The local authority is suggested to adhere to the above rule to form a committee for assessment and imposing of holding tax on Railway land.

13.3 - Assessment of New Holdings

The local authority was asked to furnish the list of assessment of new holdings made during the year 2017-18 in the following format along with DCB register.

Sl. No	No. of new Holding assessed	No. of new Holding Completed	No of new Electricity connections provided to the newly constructed building (can be collected from local electricity Office)	Remarks

In response to objection statement the local authority replied,- New assessment is going on.

However the the authority is suggested to filalize the assessment very soon and produce the list along with demand in next audit positively.

13.4 - Lease of Municipal Property

The local authority was asked to produced the files/ register of properties belongs to Municipality transferred to any person on lease under Section 127 of OM Act 1950.

In response to objection statement the local authority replied,- Mangal Bazar weekly market has been transferred on lease.

The lease file was verified and found that Rs 2,05,128.00 has been collected from market which has been furnished in DCB position of other

than house hold.

13.5 - Installation of Mobile Towers OSP - 16

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 was found that a sum of Rs.7,10,500.00 has been received during the year 2017-18 towards renewal and installation fees of Mobile towers from different service providers. The files are also not maintained properly. The letters received from companies towards deposit of installation / renewal fees are also not found in the files. However basing upon the figures of above records the amount received is furnished below:-

Sl.No	Name of the Company	No of Towers	Installation Charges	Renewal Fee	Total	BD /Cheque No & Date	Year	Area
1.	Reliance JIO Infocom Ltd.Bhubaneswar	1	75000.00	7500.00	82500.00	491578/01.08.2017	2017 - to 2019-20	BuromalKhata No -1212/289Plot No -3410
2.	-do-	1	75000.00	7500.00	82500.00	491579/01.08.2017	2017 - to 2019-20	EkataliKhata No -596Plot No -409
3.	-do-	1	75000.00	7500.00	82500.00	491580/01.08.2017	2017 - to 2019-20	MalimundaKhata No -11Plot No -536/2166
4.	-do-	1	75000.00	7500.00	82500.00	491581/01.08.2017	2017 - to 2019-20	DebadihKhata No -536/839 & 539/493Plot No -166/5226
5.	-do-	1	75000.00	7500.00	82500.00	491582/01.08.2017	2017 - to 2019-20	SarbahalKhata No -466/1112Plot No -6116/6141
6.	-do-	1	75000.00	7500.00	82500.00	491583/01.08.2017	2017 - to 2019-20	BalijoriKhata No -747/891 & 892Plot No -2063/734
7.	-do-	1	75000.00	7500.00	82500.00	491585/01.08.2017	2017 - to 2019-20	EkataliKhata No -5491212/289Plot No -2705/3523
8.	ATC Telecom,Bhubaneswar	1	0.00	9500.00		513645/09.11.2017	2013-14 to 2017-18	Purunabasti,JSG Khata No -747/1264Plot No -2299/6676
9.	-do-	1	0.00	9500.00	9500.00	513647/09.11.2017	2013-14 to 2017-18	Patel BagichaKhata No 208Plot No -2807
10.	-do-	1	0.00	9500.00	9500.00	719050/20.11.2017	2013-14 to 2017-18	HotelYogendra,J SGKhata No -Plot No -568
11.	-do-	1	0.00	9500.00	9500.00	719051/20.11.2017	2013-14 to 2017-18	Cox Colony,JSGKhata No- 7471Plot No -587/8076
12.	-do-	1	0.00	9500.00	9500.00	719052/20.11.2017	2013-14 to 2017-18	Income Tax Office,JSG Khata No -545 Plot No - 3115
13.	-do-	1	0.00	9500.00	9500.00	719053/20.11.2017	2013-14 to 2017-18	Main RoadJSGKhata No-1067/5801063/835Plot No -3275/5490
14.	-do-	1	0.00	9500.00	9500.00	719054/20.11.2017	2013-14 to 2017-18	BTM Road,JSGKhata No -1067/580Plot No -538/7250
15.	-do-	1	0.00	9500.00	9500.00	719055/20.11.2017	2013-14 to	Sarbahal

						17	2017-18	JSGKhata No -466/579Plot No -854
16.	-do-	1	0.00	9500.00	9500.00	719056/20.11.2017	2013-14 to 2017-18	EkataliKhata No -1067/261Plot No -288
17.	-do-	1	0.00	9500.00	9500.00	719057/20.11.2017	2013-14 to 2017-18	Kali Mandir Road,JSGKhata No -1212/1474Plot No -735
18.	-do-	1	0.00	9500.00	9500.00	719060/20.11.2017	2013-14 to 2017-18	JSG.Bus standKhata No -1212/570Plot No -914/7550
19.	-do-	1	0.00	9500.00	9500.00	719061/20.11.2017	2013-14 to 2017-18	Vedanta Steel SiteKhata No -1212/2546Plot No -5792/9202
20.	-do-	1	0.00	9500.00	9500.00	719062/20.11.2017	2013-14 to 2017-18	Purunabasti,JSG Khata No -929/1197Plot No -543/5687
21.	-do-	1	0.00	9500.00	9500.00	719063/20.11.2017	2013-14 to 2017-18	Beheramal,JSGKhata No -747/294Plot No -2725/6651
		Total	14		7,10,500.00	7,10,500.00.00		

13.6 - Late deposit of Collection Amount OSP 80 - 81

On checking of Misc. receipt books with reference to DCR,Cashier's Cash Book, Accountant Cash Book and Bank Pass Book it was noticed that Rs 2,85,357.00 and Rs 17,000.00 collected by Sri Aditya Kumar Patra, Cashier and by Sri Suresh Chandra Mohanty, Dealing Asst. respectively through money receipts on different dates have not been deposited into the Municipal Fund soon after collection. The amount has been deposited after lapse of 3 to 4 months from the date of collection which is irregular. As per Rule -3 of OGFR all transactions to which any officer of Govt. is a party in his official capacity must be brought to account without delay and as per Rule -81 of OM Rules 1953, the cashier shall maintain a cash book in Form No.V in which he shall enter immediately all sums received by him on account of the municipality. But the relevant rules have been violated. The details of receipts and date of deposits are furnished below:-

Sl No	Book No	MR No/Date	Amount	Date of Deposit	Name of the Person
1	213	21226 to 228 dt.4.2.18	7,000.00	15.5.18	Sri Aditya Kumar Patra
2		21229 dt. 12.2.18	1,000.00	15.5.18	-do-
3		21230 to 21232 dt.16.2.18	3,000.00	15.5.18	-do-
4		21233 dt 17.2.18	2,000.00	15.5.18	-do-
5		21234 to 21237 dt.26.2.18	5,500.00	15.5.18	-do-
6		21238 to 21239 dt 27.2.18	7,000.00	15.5.18	-do-
7		21241 to 21247 dt.6.3.18	10,000.00	15.5.18	-do-
8		21248 to 21270 dt.7.3.18	76,162.00	15.5.18	-do-
9	226	22287 to 22289 dt.26.2.18	7,350.00	10.5.18	-do-
10		22290 to22291 dt. 3.3.18	4,500.00	10.5.18	-do-
11	221	22001 to 22026 dt.7.3.18	54,050.00	01.6.18	-do-
12		22029 to 22033 dt.7.3.18	24,496.00	01.6.18	-do-
13		22035 to 22045 & 220450 dt 15.3.18	47,089.00	01.6.18	-do-
14		22051 dt.19.3.18	2,800.00	1.6.18	-do-
15		22052 to 22054 & 22061dt20.3.18	11,800.00	1.6.18	-do-
16		22062 dt.23.3.18	2,010.00	1.6.18	-do-
17		22063 dt.24.3.18	7,000.00	1.6.18	-do-
18		22064 to 22065 dt.27.3.18	3,750.00	1.6.18	-do-
19		22067 to 22069 dt.27.3.18	3,350.00	1.6.18	-do-
20		22071 to 22072 dt.27.3.18	3,250.00	1.6.18	-do-
21		22073 dt.31.3.18	2,250.00	1.6.18	-do-

		TOTAL	2,85,357.00		-do-
22	216	21588 to 21589 19.3.18	1,300.00	4.5.18	Sri Suresh Ch.Mohanty
23		21590 to 21592 dt 20.3.18	1,600.00	4.5.18	-do-
24		21593 to 21595 dt.21.3.18	4,800.00	4.5.18	-do-
25		21596 dt 22.3.18	1,000.00	4.5.18	-do-
26		21597 to 21599 dt23.3.18	1,600.00	4.5.18	-do-
27		21600 dt 24.3.18	1,000.00	4.5.18	-do-
28	223	22301 to 22303 27.3.18	1,600.00	9.5.18	-do-
29		22304 to 22308 dt 28.3.18	2,600.00	9.5.18	-do-
30		22309 to 22311 dt29.3.18	1,200.00	9.5.18	-do-
31		22312 dt 31.3.18	300.00	9.5.18	-do-
		TOTAL	17,000.00		-do-
		GRAND TOTAL	3,02,357.00		

The local authority is suggested to watch the credit of daily collections into Municipal Fund and direct the Dealing Assts.to adhere the prescribed rules. Further they may be instructed to discontinue such practice hence forth. Because late deposit of collection amount may lead to temporary mis-appropriation of Municipal Fund.

In response to audit suggestion the local authority replied,-As pointed out by audit the concerned D.A.s will be warned by issuing order not to repeat such mistakes further.Filing which action as deemed proper will be taken.However the authority is once again suggested to enhance the power of internal control mechanism and entrust the duty of checking to one efficient officer to watch the daily collection with reference to all concerned documents,so that such type of practice may be checked.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Staff Position					
The staff position of Jharsuguda Municipality for the year 2017 - 18 is furnished below:-					
SL.No.	Category of Post	Sanctioned Strength	Men in Position	Vacancy	Remarks
1	2	3	4	5	6
1.	Executive Officer	1	1	0	
2.	Municipal Engineer	1	1	0	
3.	Asst.Executive Engineer	1	1	0	
4.	Head Asst.	1	0	1	
5.	Senior Asst.	5	3	2	
6.	Junior Asst.	10	8	2	
7.	Junior Engineer	2	2	0	
8.	Junior Engineer (BRGF)	1	1	0	Contractual
9.	Comm. Organizer	4	3	1	Contractual - 2
10.	Homeopathy Doctor	2	2	0	
11.	Sweeper/Sweeppress	21	18	3	
12.	Zamadar	1	1	0	
13.	Work Sarkar	1	1	0	
14.	Tax Collector	6	6	0	
15.	Peon / Choukidar	8	8	0	
16.	Mali	1	1	0	
17.	Amin	1	1	0	
18.	Octroi Moharir	11	11	0	
19.	Octroi Peon	4	4	0	
20.	Night Guard	1	1	0	
21.	Adhoc Driver	-	2	0	Excess - 2
22.	Accountant	-	1	0	Excess - 1
23.	MIS Officer	-	1	0	Excess - 1
24.	Data Operator	-	2	0	Excess - 2
25.	WorkCharged(Driver,Zamadar,Lightman,Peon,Sw eeper/Sweeppress)	-	33	0	Excess -33
26.	Homeopathy Doctor (Consolidated)	-	1	0	Excess - 1
	Total	83	114	9	40

14.2 - Arrear Salary paid to Work Charge Employee,DLR/NMR under ORSP 2008 OSP - 17

Objection statement was issued to the local authority to furnish information towards payment of salary to work charge employee,DLR/NMR on the following points.

1-Whether 6th Pay arrear salary under ORSP 2008 has been paid to work charge employee ,DLR/NMR employees w.e.from 1.1.2006 out of Octroi Compensation grant.

2- Whether TI has been paid to the employee(s)who is/are appointed under rehabilitation assistance scheme .

3- Whether payment of medical allowance to Municipal Staff including EO has been made during the year 2017-18 (As per letter No. 14965/HUD dt 27.5.2008. the salary of Municipal staff cannot be more than that of State Govt. employees, as there is no provision to pay medical allowance to the State Govt. employees.) If paid,the information is to be furnished in the following format.

Sl.No	Name of the Staff	Rate of Medical allowance	Total medical allowance paid during the year	Remarks
-	-	-	-	-

In response to objection statement the local authority replied,-No arrear has been paid to DLR/NMR and Work Charged Employees.

14.3 - Engagement of CLRs/DLRs/NMRs appointed after 19.5.1997 without approval. OSP 17-18

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

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

Objection statement was issued to furnish the information towards appointment of the CLRs/DLRs/NMRs after 19.5.1997 without Govt. approval in the following format:-

Sl.No	Name of the CLRs/DLRs/NMRs	Date of appointment	Monthly Remuneration	Total	Remarks
-	-	-	-	-	-

In response to objection statement the local authority replied,-No DLR/NMR has been engaged after 19.05.1997.

14.4 - Irregular/inadmissible payment of House rent allowance to Sri Narayan Prasad Hoi,JE OSP 42 - 43

It was learnt from L.No 2144 dtd.06.04.2018 of Executive Officer Balasore Municipality that Sri Narayan Prasad Hoi, JE was transferred to Jharsuguda Municipality in pursuance to Govt. in H&UD Deptt. Order No -20565/HUD/dtd.26.08.2016 and relieved from Balasore Municipality on 08.09.2016 vide office order No 4855 dtd.23.09.2016. Accordingly Sri Hoi has joined in this Municipality on 27.12.2016. As per above letter of EO Balasore Municipality Sri Hoi has not vacated the Municipal Staff Quarter No -3 allotted to him till 06.04.2018.On the other hand House Rent Allowance has been paid to Sri Hoi since his joining in this municipality i.e. from 27.12.2016 to date. Further he has availed leave for 110 days (Commuted leave30 days and Earned leave 80 days) from 08.09.2016 to 26.12.2016. During this period house rent allowance has also been sanctioned in favour of Sri Hoi by the authority of Jharsuguda Municipality vide O/O No -399 dt.27.02.2018. As per O.M. No. 55376/F dtd. 26.12.2008, HRA will not be admissible to a state govt.employee who is provided with accommodation owned, controlled or aided by Local body/ Central /State govt. So HRA paid to Sri Hoi from December 2016 to May 2018 is irregular and inadmissible. The details of payments are as follows:-

Sl.No.	Month	Vr.No/Date	Amount
1.	December-2016	1019/07.02.2017	224.00

2.	January -2017	1002/07.02.2017	1391.00
3.	February - 2017	1077/09.03.2017	1391.00
4.	March - 2017	16/07.04.2017	1391.00
5.	April -2017	121/08.05.2017	1391.00
6.	May -2017	197/02.06.2017	1391.00
7.	June -2017	292/07.07.2017	1391.00
8.	July -2017	352/05.08.2017	1391.00
9.	August -2017	510/08.09.2017	1391.00
10.	September -2017	577/26.09.2017	1391.00
11.	October -2017	706/08.11.2017	1391.00
12.	November -2017	781/06.12.2017	1391.00
13.	December -2017	866/06.01.2018	1391.00
14.	January -2018	965/13.02.2018	1391.00
15.	February -2018	1059/15.03.2018	1391.00
16.	March - 2018	22/13.04.2018	1476.00
17.	April - 2018	70/10.05.2018	1476.00
18.	May - 2018	175/08.06.2018	1476.00
19.	From 08.09.2016 to 26.12.2016	1076/15.03.2018	5015.00
Total			29,141.00

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

1- Under what circumstances HRA has been sanctioned infavour of Sri Narayan Prasad Hoi,JE ?

2 - Why the amount will not be treated as excess payment and not to be recovered from Sri Hui ?

In response to objection statement the local authority replied,- Communication has been made vide Lr.No 2432 dt.26.06.2018 to EO Balasore Municipality to get a confirmation the amount received by Sri Hoi towards House Rent or vacation of quarter. After getting the confirmation from Balasore Municipality necessary action will be taken.

It came to the notice of audit that Sri Hoi had occupied the Govt quarter at Balasore Municipality and simultaneously he had claimed the HRA at Jharsuguda Municipality which is a misconduct and not at all desirable from a Govt Servant under Odisha Govt Servant Conduct Rules. So the amount claimed in the Jharsuguda Municipality cannot be admitted in audit. Hence Rs 29,141.00 is suggested for recovery from Sri Narayan Prasad Hoi,JE and compliance reported to audit.

The EO is also suggested to be vigilant in sanctioning such claims to the applicants.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Narayan Prasad Hoi	JE	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	29141

14.5 - Irregular and inadmissible payment towards catching of Street Cattle OSP 47- 49

On scrutiny of the file of control of street cattle the following irregularities are noticed:-

(A) - Catching and Driving of Cattle

1- It was seen from Note Sheet page -1 dtd.26.06.2017 that the order of Executive Officer and Chairperson was obtained for 6nos. of labourers to catch the street cows and shift them to Gosala. Accordingly labourers were engaged from 18.07.2017 to 25.07.2017 and caught 46 nos. of street cows and kept them at Gosala.

2- It was found from page -2 that the Dealing Asst. has put up the file to the E.O. on 24.07.2017 to take action as follows:-

(i) - A auction sale of kept cattle may be done.

(ii) - A Mike announcement may be conducted for this purpose and for owner of cattle to get released of their pet cattle kept in Gosala by paying fine and feeding charges.

(iii) - Date of auction may be fixed on 28.07.2017 at 3.00 PM

The E.O. endorsed the file on 24.07.2017 and sent the same to the Chairperson for his approval. But no approval of CP was obtained in this regards. The above proposals were put up by the D.A. on 24.07.2017. But labour charges of Rs 9,600.00 has been paid to 6 nos. of labourers for 8 days i.e. from 18.07.2017 to 25.07.2017 vide Vr.No. 843 dt 01.08.2017. So labour charges paid for 25.07.2017 amounting to Rs 1200 (9600.00/8) is irregular and inadmissible.

3 - It was seen from Note Sheet Page -3 that the DA has put up the file to the EO for orders to drive away the street cows from 02.08.2017 to onwards. The EO and Chairperson have approved the proposal of the DA. But Payment of Rs 24,000.00 has been made to 8 nos. of labourers for 15 days i.e. from 01.08.2017 to 15.08.2017. Hence payment made for dt. 01.08.2017 without approval amounting to Rs 1600.00 (24000.00/15) is irregular and inadmissible.

(B)- Payment of Feeding and Cleaning Charges

1- It was noticed from Note Sheet Page -5 that authority of Srikrishna Gosala submitted bill of Rs 24420.00 towards feeding charges for the period from 19.07.2017 to 07.08.2017. Accordingly the amount has been paid vide Vr.No - 459 dt. 23.08.2017. In the said Note Sheet it was found that Cleaning Charges of Gosala i.e. Rs 12000.00 has been paid to 3 nos. of labourers for the above period vide Vr.No - 457 dt. 23.08.2017. As per Note Sheet Page -2 Auction was to be conducted on 28.07.2017 at 3.00 PM to disposed off kept the cattle.

Hence the local authority was asked to comply on the following points.

(i) - Why auction was not conducted on 28.07.2017 to release the kept cattle ?

(ii) - Why the cattle kept from 29.07.2017 to 07.08.2017 ?

(iii) - Why feeding charges and cleaning charges for the period from 29.07.2017 to 07.08.2017 of Rs 17460.00 will not be treated as irregular expenditure ?

1- Feeding Charges - Rs 11,460.00

2 - Cleaning Charges - Rs 6,000.00

Total - Rs 17,460.00

2- It was noticed from Note Sheet Page -9 it was noticed that vide Vr.No - 644 dtd. 10.10.2017 Rs 25,200.00 and Vr.No - 645 dtd. 10.10.2017 Rs 31,830.00 has been paid towards cleaning of Gosala and feeding charges of cattle respectively from 08.08.2017 to 18.09.2017. No approval of the authority was obtained to keep and feed the cattle at Gosala from 08.08.2017 to 18.09.2017. So the amount spent for the purpose is treated as irregular and inadmissible.

Further the local authority was asked to comply on the following points.

1- Why the cows caught and kept at Gosala without order and approval of the authority ?

2 - Why auction was conducted in between 29.07.2017 to 18.09.2017 ?

3- Whether the cows were disposed off after 18.09.2017 ?

4- Why an amount of Rs 77,290.00 (1,200.00+1,600.00+17,460.00+25,200.00+31,830.00) will not be recovered from the responsible person(s) for such irregular payment ?

In response to objection statement the local authority replied, - During rainy season the cattle occupy roads of the town for their safe occupation from rain and mud which creates hundred of accident and cause serious problem to traffic. That's why after having Council decision the cattle were kept in Gosala. But the owners did not take the cattle even mike announcement on payment of prescribed fees. At last the butchers from other state had asked to take them away at a nominal rate. The butcher of other states had an intention to sell their meats. Hence the authority decided to save the cattle and released the cattle. Hence the objection may be dropped.

The reply of the local authority was examined and the audit reached its conclusion as follows:-

1- The local authority has not furnished any reply towards excess payment of Rs 2800.00 (1200.00+1600.00) for catching and driving of cattle. So the objection holds good.

2- The local authority replied, - Mike announcement has been done for auction of cattle.

But no mike announcement has been done. If Mike announcement done payment should have been made to any owner of the sound system.

3- The local authority replied, Butcher of outside state were asked to take the cows by paying nominal rate.

But no recorded evidence like advertisement was found to call for the butchers from out side state.

4- The local authority replied,-The cattle were not handed over to the butchers that they might sell them for the meat. So finding no ways the cattle were released to save their lives.

It is obvious that the butchers would have killed the cows for their meat. So they should not be asked for disposal of cattle. If the owners of the cattle did not come to take them they should be released after 28.07.2017. But the cattle were detained from 29.07 2017 to 18.09.2017 without valid reason.

So it is conclude that the public money has not been spent in an economic manner. So the objection holds good and amount spent for the purpose is suggested for recovery from the responsible persons as follows:-

1- Sri Madanananda Seth ,SI I/C - 25,764.00

2- Sri Suresh Kumar Pradhan,Actt. - 25,763.00

3 - Sri Ram Chandra Pradhan E.O. - 25,763.00

Total - 77,290.00

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Madanananda Seth	Sanitary Inspector	At - Jharsuguda Municipality P.O.-Jharsuguda Dist -Jharsuguda	25764
2	Sri Suresh Kumar Pradhan	Accountant	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	25763
3	Sri Ram Chandra Pradhan	EO	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	25763

PARA: 15 AUDIT ON WORKS

15.1 - Position of Works Case Records

The position of works case records produced and verified during the year under audit is furnished below:-

Particulars	No	Amount
Total no of works case records due for verification	140	7,88,21,840.00
Works case records verified by audit	140	7,88,21,840.00
Balance works case records could not verified	Nil	Nil

15.2 - Excess payment made towards excess excavation of earth work OSP 52 -54

On checking of the following works case records it was noticed that excess payment has been made due to excess execution of earth work than the admissible.The details are as follows:-

1.	Name of the work	Construction of Balance portion WBM Road from Gudurimunda Chhak towards Jhulgindhipa in Ward No -9
	H/A	BRGF (Int. Money)
	EC	6,00,000.00
	Vr.No	4/23.08.2017
	MB No & Page No	481, 136 to 149

Name of the Contractor	Sri Deepak Kumar Patel
Name of the JE	Smt.Leena Naik

On checking of the above work case record with ref.to connected MB it was noticed that earth work has shown executed with a length of 520mtr,breadth 4.30mtr and height (depth) 0.30 mtr including berm. Moorum sub-base and Metal spreading shown with a length of 520mtr,breadth 3.70 mtr and height (depth) 0.10 mtr. Binding Road surface with moorum(Berm portion) shown with a length of 520mtr,breadth 0.30mtr and height (depth) 0.10 mtr. As the height of moorum spreading shown with 0.10 mtr there was no need to execute earth work with a depth of 0.30 mtr for berm portion of the road. Because the moorum remain below 0.20 mtr from the top of the road which is irregular and inadmissible. Thus there occurred excess payment as follows:-

As per Execution	As per Admissible	Excess
Road & Berm = 520m x 4.30m x 0.30m = 670.80 cum	Road = 520m x 3.70m x 0.30m = 577.00 cum	
	Berm = 2 x 520m x 0.30m x 0.10m = 31.20 cum	
Total = 670.80 cum	Total = 608.40 cum	62.40 cum

Excess paid = 62.40 x 98.90 = 6171.36 or say Rs 6171.00

2.	Name of the work	Construction of WBM Road from Bhainsapada Main Road towards RD Main Road in Ward No -12
	H/A	BRGF (Int. Money)
	EC	3,50,000.00
	Vr.No	8/30.12.2017
	MB No & Page No	481, Page -151 to 163
	Name of the Contractor	Sri Arjun Bhengra
	Name of the JE	Smt.Leena Naik

On checking of the above work case record with ref.to connected MB it was noticed that earth work has shown executed with a length of 297 mtr,breadth 4.40 mtr and height (depth) 0.30 mtr. including berm. Moorum sub-base and Metal spreading shown with a length of 297 mtr,breadth 3.80 mtr and height (depth) 0.10 mtr. Binding Road surface with moorum(Berm portion) shown with a length of 297mtr,breadth 0.30mtr and height (depth) 0.10 mtr. As the height of moorum spreading shown with 0.10 mtr. So there was no need to execute earth work with a depth of 0.30 mtr for berm portion of the road. Because the moorum remain below 0.20 mtr from the top of the road which is irregular and inadmissible. Thus there occurred excess payment as follows:-

As per Execution	As per Admissible	Excess
Road & Berm = 297m x 4.40m x 0.30m = 392.04 cum	Road = 297m x 3.80m x 0.30m = 338.58 cum	
	Berm = 2 x 297m x 0.30m x 0.10m = 17.82 cum	
Total = 392.04 cum limited to 390.87 cum	Total = 356.40 cum	34.47 cum

Excess paid = 34.47 x 98.90 = 3409.08 or say Rs 3409.00

3.	Name of the work	Construction of WBM Road from Orampada to RMC Gate in Ward No -13
	H/A	Devolution Fund
	EC	7,00,000.00
	Vr.No	14/24.4.2017
	MB No & Page No	533, Page -1 to 16
	Name of the Contractor	Sri Prabin Kumar Nayak
	Name of the JE	Smt.Leena Naik

On checking of the above work case record with ref.to connected MB it was noticed that earth work has shown executed with a length of 592.50 mtr,breadth 4.50 mtr and height (depth) 0.30 mtr. including berm. Moorum sub-base and Metal spreading shown with a length of 297 mtr,breadth 3.80 mtr and height (depth) 0.10 mtr. Binding Road surface with moorum (Berm portion) shown with a length of 592.50 mtr,breadth 0.30 mtr and height (depth) 0.10 mtr. As the height of moorum spreading shown with 0.10 mtr, there was no need to execute earth work with a depth of 0.30 mtr for berm portion of the road. Because the moorum remain below 0.20 mtr from the top of the road which is irregular and inadmissible. Thus there occurred excess payment as follows:-

As per Execution	As per Admissible	Excess
Road & Berm = 592.50m x 4.50m x 0.30m = 799.87cum	Road = 592.50m x 3.90m x 0.30m = 693.22 cum	
	Berm = 2 x 592.50m x 0.30m x 0.10m = 35.55 cum	
Total = 799.87 cum	Total = 728.77cum	71.10 cum

Excess paid = 71.10 x 98.90 = 7031.79 or say Rs 7032.00

In total Rs 16,612.00 ((6171.00 + 3409.00 + 7032.00)) has been paid in excess to the contractors which cannot be admitted in audit.

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

1 - Why excess earth work shown beyond admissible ?

2- Why the amount paid will not be treated as excess payment ?

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

In response to audit objection the local authority replied,-The amount will be recovered from the SD of the contractor.

However Rs 16,612.00 was recovered from the following persons as detailed below.

Sl. No	From whom amount recovered	Recovery amount	MR/VR No/Date
1	Sri Deepak Kumar Patel, Contractor	6,171.00	566/11.10.2018
2	Sri Arjun Bhangra, Contractor	3,409.00	568/11.10.2018
3	Sri Prabin Kumar Nayak, Contractor	7,032.00	568/11.10.2018
	Total	16,612.00	

. The recovery was verified during exit conference and found correct. Hence para dropped.

15.3 - Inadmissible payment allowed towards Laboratory Testing OSP -55

Name of the work	Completion of Samaleswari Temple at Malimunda in Ward No -12
H/A	WODC
EC	4,60,000.00
Vr.No	68/13.4.2017
MB No & Page No	499, Page - 33 to 55
Name of the Contractor	Sri S.K.Didwania
Name of the JE	Smt.Leena Naik

On checking of the above work case record with ref.to connected MB it was noticed that Rs 5280.00 has been allowed in the bill towards Laboratory Testing Charges. As per Schedule of Rates 2013 & 2014 Laboratory Testing of materials is to be borne by the contractor out of Over Head Charges allowed to him. So amount allowed for Laboratory Testing Charges cannot be admitted in audit.

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

1 - Why Laboratory Testing Charges allowed separately in the bill ?

2- Why the amount paid will not be treated as excess payment ?

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

In response to audit objection the local authority replied,-The amount will be recovered from the SD of the contractor.

However the amount of Rs 5,280.00 was recovered from Sri Sudhir Kumar Didwania, Contractor by deduction from SD amount of the concerned case record vide voucher no-566/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.4 - Excess payment made towards M.S. Rod OSP - 56

Name of the work	Construction of Community Centre at Malimunda in Ward No -12
H/A	14 th FC
EC	10,00,000.00
Vr.No	23/24.06.2017
MB No & Page No	543, Page - 1 to 5,10 to 13,18 to 23,39 to 43,48 to 55,64 to73
Name of the Contractor	Sri Ram Chandra Oram
Name of the JE	Smt.Leena Naik

On checking of the above work case record with ref.to connected MB it was noticed that RCC M20 with 20mm down grade crusher broken hard granite chips hoisting and laying all cost of materials has shown executed for 28.29 cum. But M.S.Rod has been provided 29.00 Qtls .As per estimated provision and condition of agreement 1 qtl. Rod is to be used for 1 cum of RCC work. So 28.29 qtls of rod was required for the said RCC work. But 0.71 (29.00 - 28.29)qtl. rod has been allowed in excess than the admissible.Thus excess payment of Rs 4453.00 (0.71 x 6272.50) has been made to the contractor cannot be admitted in audit.

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

- 1 - Why excess quantity of Rod allowed by deviating Estimate and agreement provision ?
- 2- Why the amount paid will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons responsible for such excess payment ?

In response to audit objection the local authority replied,-The amount will be recovered from the SD of the contractor.

However the amount of Rs 4,453.00 was recovered from Sri Ram Chandra Oram, Contractor by deduction from SD amount of the concerned case record vide voucher no-553/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.5 - Excess payment made towards M.S. Rod OSP -57

Name of the work	Construction of Community Centre at Zamidarpada in Ward No -12
H/A	14 th FC
EC	10,00,000.00
Vr.No	30/11.07.2017
MB No & Page No	543, Page - 5 to 9,14 to 17,23 to 28,34 to 39,43 to 47,56 to 63,73 to 82
Name of the Contractor	Sri Ram Chandra Oram
Name of the JE	Smt.Leena Naik

On checking of the above work case record with ref.to connected MB it was noticed that RCC M20 with 20mm down grade crusher broken hard granite chips hoisting and laying all cost of materials has shown executed for 28.29cum. But M.S.Rod has been provided 29.51 Qtls.As per estimate provision and condition of agreement 1 qtl. Rod is to be used for 1 cum of RCC work. So 28.29qtls rod was required for said RCC work . But in violation to estimated provision 29.51qtls rod has shown utilized which is in excess of 1.22 (29.51-28.29)qtl than the admissible.Thus there occurred excess payment of Rs 7652.00 (1.22x 6272.50) which cannot be admitted in audit.

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

- 1 - Why excess Rod allowed by deviating Estimate and agreement provision ?
- 2- Why the amount paid will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons responsible for such excess payment ?

In response to audit objection the local authority replied,-The amount will be recovered from the SD of the contractor.

However the amount of Rs 7,652.00 was recovered from Sri Ram Chandra Oram, Contractor by deduction from SD amount of the concerned case record vide voucher no-552/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.6 - Excess payment made towards Metal Concrete OSP - 58

Name of the work	Construction of C.C. Drain at Luhuradhipa, Debadhi in Ward No -13
H/A	Devolution Fund
EC	3,00,000.00
Vr.No	92/24.03.2018
MB No & Page No	532, Page - 14 to 25
Name of the Contractor	Sri Jagendra Biruli
Name of the JE	Smt.Leena Naik

On checking of the above work case record it was noticed that provision was made in the estimate to execute C.C.(1:4:8) with a thickness of 0.10 mtr. But in concerned MB at Page 17, (12th & 13th lines) the thickness of C.C. has shown 0.15 mtr. by deviating estimated provision. Thus there occurred excess payment as follows:-

As per Measurement	As per Estimated provision	Excess
Line 12 th = 30m x 1.04m x 0.15m = 4.68 cum	Line 12 th = 30m x 1.04m x 0.10m = 3.12 cum	
Line 13 th = 4.45m x 1.09m x 0.15m = 0.73 cum	Line 13 th = 4.45m x 1.09m x 0.10m = 0.48 cum	
Total = 5.41 cum	Total = 3.60 cum	1.81 cum

Excess paid = 1.81 x 2925.50 = 5295.15 or say Rs 5295.00

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

- 1 - Why excess thickness allowed by deviating Estimated provision ?
- 2- Why the amount paid will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons responsible for such excess payment ?

In response to audit objection the local authority replied,-The amount will be recovered from the SD of the contractor.

However the amount of Rs 5,295.00 was recovered from Sri Jogendra Biruli, Contractor by deduction from SD amount of the concerned case record vide voucher no-551/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.7 - Excess payment made towards centering and shuttering OSP - 59

Name of the work	Construction of C.C. Road at Gountiapada Galli from Himansu Patel House to Lukeswar Patel House in Ward No -08
H/A	14th FC
EC	7,00,000.00
Vr.No	27/26.06.2017
MB No & Page No	477, Page - 186 to 198
Name of the Contractor	Sri Naresh Kumar Patel
Name of the JE	Smt.Leena Naik

On checking of the above work case record with ref. to connected MB it was noticed that C.C.(1:2:4) has shown executed with a length of 174.20 mtr. But length of centering and shuttering shown 204.20 mtr. which is irregular and inadmissible. Thus there occurred excess payment as follows:-

Execution of Centering and Shuttering work (Ref.MB Page -194)

As per Execution	As per Admissible	Excess
2x 33.70m x 0.15m = 10.11 Sqm	2x 33.70m x 0.15m = 10.11 Sqm	
2 x 120.00m x 0.20m = 48.00 Sqm	2 x 120.00m x 0.20m = 48.00 Sqm	
2 x 20.50m x 0.20 m = 8.20 Sqm	2 x 20.50m x 0.20 m = 8.20 Sqm	
1 x 23.20m x 0.20m = 4.64 Sqm		
6 x 2.80m x 0.075m = 1.26 Sqm		
23 x 4.00m x 0.10m = 9.20 Sqm		
Total = 81.41 Sqm Limited to 79.60 Sqm	Total = 66.31 Sqm	13.29 Sqm

Excess paid = 13.29 x 99.57 = 1323.28 or say Rs 1323.00

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

- 1 - Why excess length shown in comparison to C.C. work ?
- 2- Why the amount paid will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons responsible for such excess payment ?

In response to audit objection the local authority replied,-The amount will be recovered from the SD of the contractor.

However the amount of Rs 1,323.00 was recovered from Sri Naresh Kumar Patel, Contractor by deduction from SD amount of the concerned case record vide voucher no-547/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.8 - Excess payment made due to exhibition of excess quantity OSP -60

Name of the work	Construction of C.C. Road from Hanuman Mandir to Savitri Kisan House in Ward No -01
H/A	14th FC
EC	3,72,000.00
Vr.No	01/13.04.2017
MB No & Page No	530, Page - 31 to 41
Name of the Contractor	Sri Raju Bag
Name of the JE	Sri Subash Ch.Pradhan

On checking of the above work case record with ref. to connected MB it was noticed that actually C.C.in (1:2:4) has shown executed for 45.00 cum. But as per calculation actual quantity comes 36.52 cum. Thus there occurred excess payment for 8.48 (45.00-36.52)cum as follows:-

Execution of C.C. in (1:2:4) work by using 12mm CBHG Chips (Ref. MB Page -35 to 36)

Quantity as per Measurement	Quantity as per Actual	Excess
14 m x 4.90 m +2.90 m /2 x 0.10 m = 6.38 cum	14 m x 4.90 m +2.90 m /2 x 0.10 m = 5.46cum	
17 m x 3.45 m+3.20 m /2 x 0.10 m = 7.01 cum	17 m x 3.45 m+3.20 m /2 x 0.10 m = 5.65 cum	
4.90 m x 4.80 m x 0.10 m = 2.94 cum	4.90 m x 4.80 m x 0.10 m = 2.35 cum	
27.30 m x 3.55 m x 0.10 m = 12.11 cum	27.30 m x 3.55 m x 0.10 m = 9.69 cum	
5.40 m x 9.20 m +4.90 m/2 x 0.10 m = 4.75 cum	5.40 m x 9.20 m +4.90 m/2 x 0.10 m = 3.80 cum	
11.50 m x 4 m+4.55 m + 3.70 m/3 x 0.10 m = 5.86 cum	11.50 m x 4 m+4.55 m + 3.70 m/3 x 0.10 m = 4.69 cum	
6.00 m x 3.70 m + 4.80 m /2 x 0.10 m = 3.18 cum	6.00 m x 3.70 m + 4.80 m /2 x 0.10 m = 2.55 cum	
3.70 m x 5.10 m +7.75 m /2 x 0.10 m = 2.74 cum	3.70 m x 5.10 m +7.75 m /2 x 0.10 m = 2.37 cum	
3.10 m x 1.00 m x 0.10 m = 0.38 cum	3.10 m x 1.00 m x 0.10 m = 0.31 cum	
Total = 45.35 cum	Total = 36.87 cum	8.48 cum

Excess paid = $8.48 \times 5447.00 = 46,190.56$ or say 46,191.00

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

1- Why excess quantity shown in MB than the actual ?

2 - Why the amount paid in excess due to wrong calculation will not be recovered from the persons who are responsible for such payment ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD of the contractor.

However Rs 46,191.00 was recovered from the following persons as detailed below.

Sl. No	From whom amount recovered	Recovery amount	MR/VR No/Date
1	Sri Raju Bagh, Contractor	9,208.00	554/11.10.2018
2	Sri Raju Bagh, Contractor	10,894.00	555/11.10.2018
3	Sri Raju Bagh, Contractor	12,422.00	556/11.10.2018
4	Sri Raju Bagh, Contractor	13,667.00	557/11.10.2018
	Total	46,191.00	

The recovery was verified during exit conference and found correct. Hence para dropped.

15.9 - Excess payment made due to exhibition of excess quantity OSP - 61

Name of the work	Construction of Balance Portion of C.C. Road near Lodha Dharamsala in Ward No -03
H/A	14th FC
EC	2,52,000.00
Vr.No	51/03.02.2018
MB No & Page No	530, Page -63 to 67
Name of the Contractor	Sri Ashok Ku.Rout
Name of the JE	Sri Subash Ch.Pradhan

On checking of the above work case record with ref. to connected MB it was noticed that actually 13.59 cum of C.C.in (1:2:4) work has been executed. As against actual execution of 13.59 cum, 15.60 cum has been exhibited in MB. So excess exhibition of 2.00 (15.60 - 13.60) cum cannot be admitted in audit. Thus there occurred excess payment as follows:-

Execution of C.C. in (1:2:4) work by using 12mm CBHG Chips (Ref. MB Page -65. 11th Line

Quantity as per Measurement	Quantity as per Actual	Excess
1 x30 m x 4.00 m +3.50 m + 6.10 m /3 x 0.10 m = 15.60 cum	1 x30 m x 4.00 m +3.50 m + 6.10 m /3 x 0.10 m = 13.60 cum	2.00 cum

Excess Paid = $2 \times 5447.00 = 10,894.00$

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

1- Why excess quantity shown in MB than the actual ?

2 - Why the amount paid in excess due to wrong calculation will not be recovered from the persons who are responsible for such payment ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD of the contractor.

However the amount of Rs 10,894.00 was recovered from Sri Ashok Kumar Rout, Contractor by deduction from SD amount of the concerned case record vide voucher no-559/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped..

15.10 - Excess payment made towards centering and shuttering OSP - 62

Name of the work	Construction of C.C. Road from Suraj Mundra House to Narasingha House in Ward No -02
H/A	14th FC
EC	5,00,000.00
Vr.No	07/13.04.2017
MB No & Page No	530, Page -37 to 41
Name of the Contractor	Sri Hrudananda Rohidas
Name of the JE	Sri Subash Ch.Pradhan

On checking of the above work case record with ref. to connected MB it was noticed that C.C.(1:4:8) and C.C.(1:2:4) has been executed with a thickness of 0.10 mtr for each item, but the height of centering and shuttering has been provided with 0.30 mtr which is in admissible. As the total concrete work has been executed with 0.20 mtr the height of centering and shuttering was to be provided with 0.20 mtr. Thus there occurred excess payment as follows:-

Execution of centering and shuttering (Ref. MB Page - 41)

Quantity as per Measurement	Quantity Admissible	Excess
2 x77 m x 0.30 m = 46.20 sqm	2 x77 m x 0.20 m = 30.80 sqm	15.40 sqm

Excess Paid = 15.40 x 99. 57 = 1533.37 or say 1533.00

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

1- Why excess height shown beyond admissible ?

2 - Why the amount paid beyond admissible will not be treated as excess payment ?

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

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD of the contractor.

However the amount of Rs 1,533.00 was recovered from Sri Hrudananda Rohidas, Contractor by deduction from SD amount of the concerned case record vide voucher no-564/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.11 - Excess payment made towards excess transportation of earth OSP -63

On checking of the following work case records it was noticed that the Municipal Engineer has check measured the excavated earth and recommended 2/3 volume for transportation. But in deviation to recommendation of ME, excess quantity of earth shown transported the bill cannot be admitted in audit. Thus there occurred excess payment as follows:-

Sl.No	Name of the work	Earth work Executed	Recommended for transportation (i.e. 2/3 of Excavation)	Earth transported	Excess	Excess paid	Name of the contractor
1.	Construction of C.C.Road and Drain from Ram Krushna Chhak to Lily Complex in W.No -06	182.58 cum	121.72 cum	164.32 cum	42.60 cum	6603.00 (42.60 x155.00)	Sri Deepak Ku.Rout

	H/A - 14th FC Vr.No -08/13.04.2017 MB No -530 Page -24 to 30						
2.	Construction of C.C.Road and Drain from Sahajee House to Munnalal Yadav House in W.No -04 H/A - 14th FC Vr.No -05/13.04.2017 MB No -529 Page -31 to 36	49.32 cum	32.88 cum	44.39 cum	11.51 cum	1800.00 (11.51 x 156.40)	Sri Jay Joshi
					Total	8403.00	

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

- 1- Why excess quantity shown transported beyond admissible ?
- 2 - Why the amount paid beyond admissible will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons who are responsible for such payment ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD of the contractor.

However Rs 8,403.00 was recovered from the following persons as detailed below.

Sl. No	From whom amount recovered	Recovery amount	MR/VR No/Date
1	Sri Dipak Kumar Rout,Contractor	6,603.00	563/11.10.2018
2	Sri Jay Joshi,Contractor	1,800.00	562/11.10.2018
	Total	8,403.00	

The recovery was verified during exit conference and found correct. Hence para dropped.

15.12 - Excess payment made centering and shuttering OSP - 64

Name of the work	Construction of C.C. Road from Sukaram to Gouranga Shankar in Ward No -03
H/A	4 th SFC (MVT)
EC	5,00,000.00
Vr.No	55/21.10.2017
MB No & Page No	524, Page -137 to 142
Name of the Contractor	Sri Joy Joshi
Name of the JE	Sri Subash Chandra Pradhan

On checking of the above work case record with ref. to connected MB it was noticed that C.C.(1:4:8) and C.C.(1:2:4) has been executed with a thickness of 0.10 mtr for each item, but the height of centering and shuttering has been provided with 0.30 mtr which is in admissible. As the total concrete work has been executed with a height of 0.20 mtr the height of centering and shuttering was to be provided with 0.20 mtr as per estimated provision.Thus there occurred excess payment as follows:-

Execution of centering and shuttering (Ref. MB Page -142)

Quantity as per Measurement	Quantity	Excess
2 x 62m x 0.30 m = 37.20 sqm	2 x 62 m x 0.20 m = 24.80 sqm	12.40 sqm

Excess Paid = $12.40 \times 99.57 = 1234.66$ or say 1235.00

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

- 1- Why excess height shown beyond admissible ?
- 2 - Why the amount paid beyond admissible will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons who are responsible for such payment ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD of the contractor.

However the amount of Rs 1,235.00 was recovered from Sri Jay Joshi, Contractor by deduction from SD amount of the concerned case record vide voucher no-562/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.13 - Excess payment made towards earth work OSP - 65 - 66

Name of the work	Construction of C.C. Drain near Jagannath Mandir in Ward No -01
H/A	4 th SFC (MVT)
EC	10,00,000.00
Vr.No	03/13.04.2017
MB No & Page No	529, Page -43 to 49
Name of the Contractor	Sri Raju Bag
Name of the JE	Sri Subash Ch.Pradhan

On checking of the above work case record it was noticed that provision was made in the estimate to execute earth work with a height of 1.00 mtr. But in deviation to estimated provision earth work shown executed with a height of 1.05 mtr. cannot be admitted in audit. Thus there occurred excess payment as follows:-

Execution of earth work (Ref. MB No - 44)

Work shown executed	Provision as per Estimate	Excess	Excess Paid
1 st Line = $2 \times 1.20 \times 1.05\text{m} = 2.52 \text{ cum}$	1 st Line = $2 \times 1.20 \times 1.00\text{m} = 2.40 \text{ cum}$		
2 nd Line = $6 \times 30 \times 1.20 \times 1.04\text{m} = 226.00 \text{ cum}$	2 nd Line = $6 \times 30 \times 1.20 \times 1.00\text{m} = 216.00 \text{ cum}$		
3 rd Line = $28 \times 1.20 \times 1.05 \text{ m} = 35.28 \text{ cum}$	3 rd Line = $28 \times 1.20 \times 1.00\text{m} = 33.60 \text{ cum}$		
Total = 263.80 cum	Total = 252.00 cum	11.80 cum	2391.00 (11.80 x 202.64)

Admissible rate of earth work including transportation (For 1 cum)

Particulars	No	Rate	Amount
Man Mulia	21.50 No	200/-	4300.00
Woman Mulia	21.50 No	200/-	4300.00
Contractor's Profit and OHC	15 % (7.5% + 7.5%)		1290.00
Rate for 1 cum of earth work (A)			98.90
Transportation of earth up -to 5 Kms.		156.40	
Deduct Loading Charges (within 50m Lead)	79.00 x 2/3	(-) 52.66	
Total Transportation (B)		103.74	103.74
Rate for 1 cum (A+B)			202.64

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

- 1- Why excess depth shown beyond estimated provision ?
- 2 - Why the amount paid beyond admissible will not be treated as excess payment ?

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

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD of the contractor.

However the amount of Rs 2,391.00 was recovered from Sri Raju Bagh, Contractor by deduction from SD amount of the concerned case record vide voucher no-557/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.14 - Non-deduction of penalty due to delay in execution of work OSP - 67

Name of the work	Construction of C.C. Drain from Jhupudipada to OCP Ward No -10
H/A	14 th FC
EC	10,00,000.00
Vr.No	09/13.04.2017 Rs 9,97,063.00
MB No & Page No	520, Page - 62 to 67
Name of the Contractor	Sri Diptimayee Padhi
Name of the JE	Sri Subash Ch.Pradhan

On checking of the above work case record it was noticed that work order was issued to Smt. Diptimayee Padhi,contractor on 20.08.2013 with a condition to execute and complete the work within 45 days. But Smt. Padhi was not started and completed the work from 20.08.2013 to 01.05.2016 by taking the plea of site clearance. On 02.05.2016 she applied for extension of time to complete the work by 31.07.2016,still she failed to complete the work by this time as revealed from the Letter No. 2086 dt.06.08.2016 issued by the Executive Officer to the Principal, Jharsuguda Engg.School for testing of cement, metal, chips etc. However the work has been completed on 21.11.2016 as revealed from the check measurement of the Municipal Engineer and payment was made vide Vr.No 09 dt.13.04.2017.As the work not completed in stipulated/grace period penalty @1% of gross payment was to be realized from the contractor. But no penalty has been realized from Smt.Padhee due to delay in execution of work.

Thus the contractor Smt. Padhee has been paid an extra financial benefit of Rs 9,971.00 (9,97,063.00 x 1%) which cannot be admitted in audit.

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

- 1- Why penalty amount was realized from the contractor ?
- 2 - Why an extra financial benefit was allowed to the contractor as she did not complete the work within the stipulated period ?
- 3- Who are responsible for non-deduction of penal amount ?
- 4- Why the amount paid will not be recovered from the responsible persons ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD of the contractor.

However the amount of Rs 9,971.00 was recovered from Smt Diptimayee Padhi, Contractor by deduction from SD amount of the concerned case record vide voucher no-565/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.15 - Non-deduction of penalty due to delay in execution of work OSP - 68

Name of the work	Construction of C.C. Drain from Jigyasa Ice Parlor towards Kutch Gujarati Samaj
H/A	13 th FC (General Area Basic Grant)
EC	5,00,000.00
Vr.No	10/13.04.2017 Rs 4,97,039.00

MB No & Page No	528, Page - 38 to 42
Name of the Contractor	Sri Diptimayee Padhi
Name of the JE	Sri Subash Ch.Pradhan

On checking of the above work case record it was noticed that work order was issued to Smt. Diptimayee Padhi, contractor on 20.08.2013 with a condition to execute and complete the work within 45 days. But Smt. Padhi was not started and completed the work from 20.08.2013 to 01.05.2016 by taking the plea of site clearance. On 02.05.2016 she applied for extension of time to complete the work by 31.07.2016, still she failed to complete the work by this time as revealed from the Letter No. 2096 dt.08.08.2016 issued by the Executive Officer to the Principal, Jharsuguda Engg.School for testing of cement, metal, chips etc. However the work has been completed on 21.03.2017 as revealed from the check measurement of the Municipal Engineer and payment was made vide Vr.No 09 dt.13.04.2017. As the work not completed in stipulated/grace period penalty @1% of gross payment was to be realized from the contractor Smt.Padhee due to delay in execution of work.

Thus the contractor Smt.Padhee has been paid an extra financial benefit of Rs 5,970.00 (5,97,039.00 x 1%) which cannot be admitted in audit.

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

- 1- Why penalty amount was realized from the contractor ?
- 2 - Why an extra financial benefit was allowed to the contractor as she did not complete the work within the stipulated period ?
- 3- Who are responsible for non-deduction of penal amount ?
- 4- Why the amount paid will not be recovered from the responsible persons ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD of the contractor.

However the amount of Rs 5,970.00 was recovered from Smt Diptimayee Padhi, Contractor by deduction from SD amount of the concerned case record vide voucher no-565/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.16 - Excess payment made due to exhibit excess quantity OSP - 69

Name of the work	Construction of RCC Slab for upcoming in Jharsuguda Municipality for 2017-18
H/A	Devolution Fund
EC	5,79,000.00
Vr.No	80/03.02.2018 Rs 1,55,000.00
MB No & Page No	548, Page - 31 to 32 & 37 to 38
Name of the Contractor	Sri Joy Joshi
Name of the JE	Sri Fakir Charan Pradhan

On checking of the above work case record it was noticed that provision was made in estimate to execute 10.80 cum RCC M20 work. Accordingly the contractor was signed the agreement to execute the work as per estimate. But in deviation to estimated provision the work has shown executed for 11.70 cum which cannot be admitted in audit. Thus excess payment has been made for 0.90(11.70 - 10.80) cum as follows:-

(Ref. MB Page No -37 to 38)

Quantity as per Execution	Quantity as per Estimate/Agreement	Excess	Excess Paid
60 x0.90 x 0.60 x 0.15 m = 4.86 cum	80 x0.90 x 0.60 x 0.15 m = 6.48 cum		
40 x0.60 x 0.60 x 0.10 m = 1.44 cum	120 x0.60 x 0.60 x 0.10 m = 4.32 cum		
40 x0.90 x 0.60 x 0.15 m = 3.24 cum			
60 x0.60 x 0.60 x 0.10 m = 2.16cum	-		
Total = 11.70 cum	Total = 10.80 cum	0.90 cum	4634.00 (0 .90 x 5148.59)

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

- 1- Why excess quantity of work shown executed beyond admissible ?

2 - Why the amount paid beyond admissible will not be treated as excess payment ?

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

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD amount of the contractor.

However the amount of Rs 4,634.00 was recovered from Sri Jay Joshi, Contractor by deduction from SD amount of the concerned case record vide voucher no-599/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.17 - Excess payment made towards transportation of earth OSP - 70

Name of the work	Construction of C.C. Drain near house of Pratap Mohanty Housing Board Ward No -07
H/A	14 th FC
EC	5,79,000.00
Vr.No	54/03.02.2018 Rs 5,73,760.00
MB No & Page No	546, Page - 75 to 79
Name of the Contractor	Sri Dillip Kumar Behera
Name of the JE	Sri Fakir Charan Pradhan

On checking of the above work case record it was noticed that earth work in hard soil has been executed for 211.41 cum.As per estimated provision earth was to be transported 90% of total excavation. But in deviation to estimated provision 211.41 cum earth shown transported cannot be admitted in audit.Thus there occurred excess payment as follows:-

Earth work done = 211.41 cum

Earth was to be transported 90% of total excavation = 211.41 x 90% = 190.27 cum

Excess = 211.41 cum - 190.27 cum = 21.14 cum

Excess paid = 21.14 x 156.40 = 3306.29 or say 3306.00

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

1- Why excess quantity of earth work shown transported beyond estimated provision ?

2 - Why the amount paid beyond admissible will not be treated as excess payment ?

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

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD amount of the contractor.

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

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Fakir Charan Pradhan	JE	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	827
2	Sri Manoj Kumar Patra	ME	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	827
3	Sri Suresh Kumar Pradhan	Accountant	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	826
4	Sri Ram Chandra Pradhan	EO	At-Jharsuguda	826

Municipality
P.O.-Jharsuguda
Dist-Jharsuguda

15.18 - Excess payment made due to non-deduction of differential cost of cement OSP - 71

Name of the work	Improvement of Purunabasti Samsan Ghar in Jharsuguda Ward No -15
H/A	BRGF (Int.Money)
EC	10,00,000.00
Vr.No	18/30.03.2018 Rs 6,53,627.00
MB No & Page No	547, Page - 78 to 96
Name of the Contractor	Sri Sudhir Kumar Didwania
Name of the JE	Sri Fakir Charan Pradhan

On checking of the above work case record it was noticed that 307 bags of cement has shown utilized in this project. Out of 307 bags 77 bags of cement found purchased from local market@264.70 per bag and utilized in this project (Ref.Invoice No 049 dt.24.10.2017of Shiv PrasadShyamsundar,Jharsuguada). On the other hand the rate of cement i.e. Rs 316.70 per bag has been allowed in the estimate to derive the rate. As the market rate of cement is less than the estimated rate,the differential cost of cement @52/-bag (316.70 - 264.70) was to be realized from the contractor. But no differential cost has been realized. Due to non-realization the differential cost of cement Rs 4004.00(77 x 52.00) has been paid in excess to the contractor cannot be admitted in audit.

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

- 1- Why the differential cost of cement not realized from the contractor ?
- 2 - Why the amount paid beyond admissible will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons who are responsible for such payment ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD amount of the contractor.

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

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Fakir Charan Pradhan	JE	At-Jharsuguda Municipality P.O.-Jharsuguda Dist- Jharsuguda	1001
2	Ms Jyotirmayee Lakra	AEE	At-Jharsuguda Municipality P.O.-Jharsuguda Dist- Jharsuguda	1001
3	Sri Suresh Kumar Pradhan	Accountant	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	1001
4	Sri Ram Chandra Pradhan	EO	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	1001

15.19 - Excess payment made due to non-deduction of differential cost of cement OSP - 72

Name of the work	Construction of Road and Drain from Karma Mandap to Devkaran Shop Orampada in Ward No -17
H/A	4 th SFC (Devolution)
EC	3,00,000.00
Vr.No	82/03.03.2018 Rs3,00,000.00
MB No & Page No	547, Page - 63 to 76
Name of the Contractor	Sri Chulendra Badi
Name of the JE	Sri Fakir Charan Pradhan

On checking of the above work case record it was noticed that 315 bags of cement has shown utilized in this project. Out of 315 bags 65 bags of cement found purchased from local market @230.77 per bag and utilized in this project (Ref.Invoice No 037 dt.11.02.2018of Shiv PrasadShyamsundar,Jharsuguada). On the other hand the rate of cement i.e. Rs 316.70 per bag has been allowed in the estimate to derive the rate. As the market rate of cement is less than the estimated rate,the differential cost of cement @85.93 /-bag (316.70 - 230.77) was to be realized from the contractor. But no differential cost has been realized. Due to non-realization the differential cost of cement Rs 5585.00(65 x 85.93) has been paid in excess to the contractor cannot be admitted in audit.

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

- 1- Why the differential cost of cement not realized from the contractor ?
- 2 - Why the amount paid beyond admissible will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons who are responsible for such excess payment ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD amount of the contractor.

However the amount of Rs 5,585.00 was recovered from Sri Chulendra Badi, Contractor by deduction from SD amount of the concerned case record vide voucher no-598/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.20 - Excess payment made towards C.C. work OSP - 73

Name of the work	Construction C.C. Road and Drain from Chandramani House to Main Road,Buromal in Ward No -21
H/A	14 th FC
EC	6,00,000.00
Vr.No	32/11.08.2017 Rs 5,51,303.00
MB No & Page No	537, Page - 24 to 38
Name of the Contractor	Sri Rajesh Prasad Shah
Name of the JE	Sri Narayan Prasad Hoi

On checking of the above work case record it was noticed that provision was made in the estimate to execute CC (1:2:4) with a thickness of 0.10 mtr. But in deviation to estimated provision, thickness of the said item of work shown executed with 0.15mtr. So excess thickness of 0.05 (0.15 -0.10) mtr. shown cannot be admitted in audit. Thus there occurred excess payment as follows :-

(Ref. MB Page No -32,7th Line)

Thickness shown in MB	Provision of thickness as per Estimate	Excess	Excess paid
7.90m x (5.80m + 6.70m/2) x 0.15m = 7.41 cum	7.90m x (5.80m + 6.70m/2) x 0.10m = 4.94 cum	2.47 cum	13454.00

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

- 1- Why excess thickness shown in deviation to estimated provision?
- 2 - Why the amount paid beyond admissible will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons who are responsible for such payment ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD amount of the contractor.

However the amount of Rs 13,454.00 was recovered from Sri Rajesh Prasad Shah, Contractor by deduction from SD amount of the concerned case record vide voucher no-549/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.21 - Excess payment made towards C.C. work OSP - 74

Name of the work	Construction of C.C. Road from Police Lane Road up-to Ganapati Hotel Chowk in Ward No -20
H/A	BRGF
EC	4,00,000.00
Vr.No	03/23.08.2017 Rs,3,95,707.00
MB No & Page No	538, Page - 31 to 38
Name of the Contractor	Sri Sudhir Kumar Didwania
Name of the JE	Sri Narayan Prasad Hoi

On checking of the above work case record it was noticed that earth work followed by sand filling shown executed with a length 105.00 mtr, where as C.C.(1:2:4) has shown executed with a length of 109.30 mtr. So excess length of 4.30 (109.30 -105.00) mtr shown executed is violated to the provision made in the estimate. Thus there occurred excess payment as follows:-

(Ref. MB Page No - 32 to 33)

Length shown in MB	Provision of length as per Estimate	Excess	Excess paid
30m x (5.10m+5.45 m +5.30 m/3) x 0.12m =19.00cum	30m x(5.10m+ 5.45 m+5.30 m/3) x 0.12m =19.00 cum		
30m x(5.30m+ 5.45m +5.45 m/3) x 0.12m =19.44cum	30m x (5.30m+ 5.45 m +5.45 m/3) x 0.12m =19.44cum		
30mx (5.45m+ 5.05 m/2)x 0.12m = 19.71 cum	30m x(5.45m +5.05 m/2) x 0.12m = 19.71 cum		
19.30m x (5.50m +5.70 m/2) x 0.12m = 12.97 cum	15m x (5.50m+5.70 m/2) x 0.12m = 10.08 cum		
Total = 71.12 Limited to 68.97 cum	Total = 68.23 cum	0.74 cum	4031.00 (0.74x5447.03)

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

- 1- Why excess thickness shown in deviation to estimated provision ?
- 2 - Why the amount paid beyond admissible will not be treated as excess payment ?
- 3- Why the amount will not be recovered from the persons who are responsible for such payment ?

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD amount of the contractor.

However the amount of Rs 4,031.00 was recovered from Sri Sudhir Kumar Didwania, Contractor by deduction from SD amount of the concerned case record vide voucher no-570/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

15.22 - Excess payment made towards transportation of earth OSP - 75

On checking of the following work case records it was noticed that the excavated earth has been transported by mechanical means @ 156.40 per cum. But the loading charges, 2/3 of Rs 79.00 i.e.Rs 52.66 has not been deducted from transportation charges. Thus there occurred excess payment as follows:-

Sl.No	Name of the work	Earth transported	Rate allowed	Rate admissible	Excess	Excess paid	Name of the contractor
1.	Construction of C.C.Road and Drain from Sashi Tiwari House to Degu Mandal House in W.No -21	88.45 cum	156.40 cum	103.74 cum	52.66 cum	4658.00 (88.45 x52.66)	Gulam Warish

	H/A – Devolution Fund Vr.No -41/18.09.2017 MB No -541 Page -55 to 72						
2.	Construction of C.C.Road and Drain from Jiten Badi House to Tulasi Oram House Choukipada in W.No -17 H/A – 4 th SFC (Dev.Fund) Vr.No -42/18.09.2017 MB No -541 Page -74 to 91	86.68 cum	156.40 cum	103.74 cum	52.66 cum	4565.00 (86.68 x52.66)	Sri Raju Bag
3.	Construction of C.C. Drain from Shankar Bagicha Boundary to Babu Qureshi House in W.No -22 H/A – 4 th SFC (Dev.Fund) Vr.No – 68/14.12.2017 MB No -541 Page -105 to 114	57.60 cum	156.40 cum	103.74 cum	52.66 cum	3033.00 (57.60 x52.66)	Sri Ugrasen Bhaina
					Total	12256.00	

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

1- Why excess rate allowed than the admissible ?

2 – Why the amount paid beyond admissible will not be treated as excess payment ?

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

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD amount of the contractor.

However Rs 12,256.00 was recovered from the following persons as detailed below.

Sl. No	From whom amount recovered	Recovery amount	MR/VR No/Date
1	Gulam Waris, Contractor	4,658.00	550/11.10.2018
2	Sri Raju Bagh, Contractor	4,565.00	558/11.10.2018
3	Sri Ugrasen Bhainsa, Contractor	3,033.00	567/11.10.2018
	Total	12,256.00	

The recovery was verified during exit conference and found correct. Hence para dropped.

15.23 - Excess payment made due to allow cess amount twice OSP -77

Name of the work	Improvement of Smasanghat at BTM Ward No -07
H/A	4 th SFC (Devolution Fund)
EC	5,50,000.00
Vr.No	63/13.12.2017 Rs,3,43,991.00
MB No & Page No	548, Page - 11 to 22
Name of the Contractor	Sri Deepak Kumar Rout
Name of the JE	Sri Fakir Charan Pradhan

On checking of the above work case record, it was noticed that the approved rate has been derived by adding 1% labour cess of each item in the estimate. Accordingly a bill for Rs 3,43,991.00 has been prepared which included Cess amount of Rs 3,415.00. Again Rs 3,415.00 has been added separately in the bill towards Cess. As the cess amount has already been included with approved rate, there was no need to allow cess amount separately in the bill. Thus there occurred excess payment of Rs 3,415.00 which cannot be admitted in audit.

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

1- Why labour cess allowed twice in the bill ?

2 - Why the amount paid will not be treated as excess payment ?

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

In response to POM the EO replied that the amount will be recovered from the SD amount of the contractor.

As replied Rs 3,415.00 need be recovered from the following officials and compliance reported to audit

Sl. No	Name of the DO	amount	Remarks
1	Sri Fakir Charan Pradhan JE	854.00	
2	Sri Manoj Kumar Patra, ME	854.00	
3	Sri Suresh Kumar Pradhan Actt	853.00	
4	Sri Ram Chandra Pradhan EO	854.00	
	Total	3,415.00	

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ram Chandra Pradhan	EO	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	854
2	Sri Manoj Kumar Patra	ME	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	854
3	Sri Fakir Charan Pradhan	JE	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	854
4	Sri Suresh Kumar Pradhan	Accountant	At-Jharsuguda Municipality P.O.-Jharsuguda Dist-Jharsuguda	853

15.24 - Excess payment made by allowing excess rate of sand filling OSP 83 - 84

Name of the work	Construction of Proposed Cultural Auditorium Cum- Sports Hall at Jharsuguda
H/A	WODC
EC	2,04,40,000.00
Vr.No	768/30.11.2017 Rs,1,64,82,483.00 (Up -to 6 th R/A Bill)
MB No & Page No	546, Page - 48 to 63
Name of the Contractor	Sri Prasanna Pradhan
Name of the JE	Sri Fakir Charan Pradhan

On checking of the above work case record it was noticed that up -to 6th R/A Bill 3304.62 cum filling sand has shown utilized @ Rs 358.79 per cum. The rate allowed is in excess of Rs 50.07 than the admissible rate of Rs 308.72 per cum. The excess payment has been made by taking excess of quantity of sand in analysis of rate. Thus there occurred excess payment as per calculation furnished below:-

Details of Filling Sand used.

Vr.No	Particulars	Quantity	Name of the JE
105/04.05.2016	1 st R/A Bill	983.31 cum	Sri Ghanashyam Tripathy
376/15.07.2016	2 nd R/A Bill	0.00 cum	-do-
613/29.09.2016	3 rd R/A Bill	0.00 cum	Sri Subash Ch.Pradhan
09/06.04.2017	4 th R/A Bill	6.21 cum	-do-
272/07.07.2017	5 th R/A Bill	1786.92 cum	Sri Fakir Ch.Pradhan
768/30.11.2017	6 th R/A Bill	528.18 cum	-do-
	Total	3304.62 cum	

Admissible rate of filling sand (A/R-2006 Page 8, Item No - 15)

(Data for 100 cum)

Rate Allowed				Rate Admissible		
Particulars	Quantity	Rate	Amount	Quantity	Rate	Amount
Filling Sand	120 cum	48/- cum	5760.00	100 cum	48/- cum	4800.00
Man Mulia	12.36 No	200/- No	2472.00	12.36 No	200/- No	2472.00
Total			8232.00			7272.00
OHC & CP	7.5%		617.40	7.5% +7.5%		1090.80
Lead & Royalty	120 cum	229.84 per cum	27580.80	100 cum	229.84 per cum	22984.00
Total			36430.20			31346.80
Rate for 1 cum			364.30			313.46
1% Cess			3.64			3.14
Total			367.95			316.60
Less 2.49% of EC			9.16			7.88
Rate for 1 cum			358.79			308.72

Excess for 1 cum = 358.79 - 308.72 = 50.07

Excess paid = 3304.62 x 50.07 = 1,65,462.32 or say Rs 1,65,462.00

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

- 1- Under what circumstances the quantity of sand allowed in excess in analysis of rate ?
- 2 - Why the amount paid beyond admissible will not be treated as excess payment ?
- 3 - Why excess paid amount will not be recovered from the persons who are responsible for such payment ?
- 4 - If any revised analysis duly approved by works Deptt./ any other Deptt. is available may pl. be produced to audit for verification.

In response to audit objection the local authority replied,-The objection amount will be recovered from the SD amount of the contractor.

However the amount of Rs 1,65,462.00 was recovered from Sri Prasanna Pradhan, Contractor by deduction from SD amount of the concerned case record vide voucher no-574/11.10.2018. The recovery was verified during exit conference and found correct. Hence para dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - Audit on Units/Departments
No separate unit / department is found in Jharsuguda Municipality during the period covered under audit.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Thematic Audit on Procurement of Goods without following due Tender Process
Para 17.1.1 - Scope The records and registers like Stock register of materials, Paid vouchers and Tender Files on Procurement of Goods without following due Tender Process were verified from 2015- 16 to 2017 - 18.
Para 17.1.2. - Objectives

The objective of Thematic audit is to examine the records and ascertained as follows:-

- i- Whether due tender procedure have been adopted for procurement of high value goods/Equipment;
- ii- Whether sanction from competent authority for purchase of floating of tender has been obtained as per the provision of OGFR and Municipal/Corporation Rules and Acts;
- iii- Whether purchase orders have been split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders;
- iv- whether irregular purchase have been made according to previous year tender without floating fresh tender.

Para 17.1.3. - Criteria

The criteria has been derived as per Rule 53 & Rule 96 to 98 of OGFR Vol -I and Note -7 of Office Memorandum of Finance Deptt. No 4939/F dt.13.02.2012.

Para 17.1.4. - Audit Findings

The audit findings on Procurement of Goods without following due Tender Process is as follows:-

On checking of the paid vouchers with ref.to Accountant Cash Book and Electrical goods Stock register for the year 2017-18 it was noticed that goods have been procured basing on tender of previous year without inviting fresh tender. The previous year tender was approved on 19.08.2015. As per term and condition the valid period of the tender was one year from the date of its approval. So the valid period of the tender was ended on 19.08.2016. As per Rule 53 of OGFR Vol -I Note - 5, In cases of purchase of stores, a sanction shall be deemed to have acted upon if quotations of tenders have been accepted or the indent has been placed on the Central Purchasing Organization with the prescribed period of one year of the date of the issue of that sanction even if the payment in whole or in part has not been made during the said period. So after 19.08.2016 fresh tender was to be invited for procurement of goods from registered dealers. But without inviting fresh tender orders have been placed to the suppliers to supply goods as per previous year approved rate.

So it was found that no transparency has been made for procurement of goods during the year under audit. The details of goods procured and payment made are furnished below:-

Sl.No.	Date of Procurement(date of placing of order)	Reference to Voucher No/Date	Item(s) Purchased	Amount Purchase(In Rupees)	Reference to the year in which the tender was finalized
1.	557/22.03.2017	156/11.05.2017	GI Bend Pipe,Cement Pole,,Service wire etc.	1,36,316.00	2015-16
2.	1430/05.06.2017	271/06.07.2017	LED Flood Light Fitting	1,89,875.00	
3.	1367/29.05.2017	856/03.01.2018	TS Lamp,SV Lamp,T5Lamp,Electronic Choke etc.	5,31,853.00	
4.	1368/29.05.2017	916/18.01.2018	GI Bend Pipe,MS Clamp 40watt Tube Light,Service wire etc.	59,519.00	
			Total	9,17,563.00	

In this context the local asked through objection statement to comply to the following audit queries.

- 1- Why fresh tender was not invited for procurement of goods ?
- 2-Whether approval of the Council/Higher Authority has been obtained for procurement of goods as per the rate of previous year tender ?
- 3- Whether there was any exigency for purchase of goods without inviting fresh tender ?

In response to objection statement the local authority replied,-Approval of Council has been taken for procurement of electrical goods for maintenance of Street lights. However the objection may be dropped.

Para 17.1.5. - Suggestions and Recommendation

It would be seen from the above table that huge quantity of materials have purchased without inviting fresh tender. The local authority may purchase materials up - to Rs 15,000.00 without inviting quotations on the basis of a certificate to be recorded by the competent authority as per Note -7 of OM No -4939/F dt.13.02.2012. If purchase of goods costing above Rs 15,000.00 and up-to Rs 1,00,000.00 on each occasion may be made on the recommendations of duly constituted Local Purchase Committee consisting of three members of appropriate level as decided by the authorities Competent to Purchase Goods as per Note -8 of the said OM.

17.2 - Target & Achievement

The target and achievement (both Financial & Physical) of Jharsuguda Municipality for the year 2017-18 is furnished below:-

Sl.No	Name of the Scheme	OB	Financial achievement					Physical achievement					
			Funds receive during the year	Total fund available	Expenditure	Unspent balance at the end of the year	Percentage of expenditure to that of available fund	No of Spill over Project from Previous year	No of Projects planned for the current year as per annual action plan	Total	No of Projects completed during the year	No of Spill over Projects to the next year	Percentage of achievement
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Road Dev. Grant	2734645.00	0.00	2734645.00	143782.00	2590863.00	5.25%	3	3	6	2	4	33.33%
2.	13th FCA	26053047.00	0.00	26053047.00	4923244.00	21129803.00	18.89%	0	10	10	8	2	80%
3.	14 th FCA	52103099.00	42026000.00	94129099.00	18989802.00	75139297.00	20.17%	14	30	44	34	10	77.27%
4.	M.V. Tax	8906205.00	7866000.00	16772205.00	8191822.00	8580383.00	48.84%	1	14	15	11	4	73.33%
5.	Devolution Fund	52547298.00	26751000.00	79298298.00	17542687.00	61755611.00	22.12%	1	49	50	42	8	84%
6.	Asset Creation	6336018.00	1898000.00	8234018.00	0.00	8234018.00	0%	1	0	1	0	1	0%
7.	MLALAD	1921659.00	100000.00	2021659.00	0.00	2021659.00	0%	8	0	8	0	8	0%
8.	MPLAD	5805783.00	0.00	5805783.00	795408.00	5010375.00	13.70%	1	12	13	2	11	15.38%
9.	Spl. Problem Fund	727044.00	0.00	727044.00	0.00	727044.00	0%	0	0	0	0	0	0%
10.	AWC Fund	1562596.00	2877000.00	4439596.00	507103.00	3932493.00	11.42%	9	2	11	4	7	36.36%
11.	BRGF	-662860.00	0.00	-662860.00	5410136.00	-6072996.00	100%	9	0	9	9	0	100%
12.	PD Fund	4819325.00	0.00	4819325.00	0.00	4819325.00	0%	1	0	1	0	1	0%
13.	Performance Based Incentive	-2843299.00	0.00	-2843299.00	0.00	-2843299.00	0%	0	0	0	0	0	0%
14.	Maint. of Roads & Bridges	8836558.00	5089000.00	13925558.00	1156632.00	12768926.00	8.30%	0	15	15	3	12	20%
15.	WODC	18656072.00	57233000.00	75889072.00	19635461.00	56253611.00	25.87%	5	28	33	25	8	75.75%
	Total	187503190.00	143840000.00	331343190.00	78821840.00	252521350.00		53	163	216	140	76	

PARA: 18 MISCELLANEOUS

18.1 - Non -adjustment of Festival advance paid during the year 2017-18

On checking of the Advance ledger and Pay acquittance Roll it was noticed that Festival Advance to the tune of Rs 9,80,000.00 was paid vide Vr.No -569/26.09.2017, out of which Rs 3,82,000.00 has been adjusted from the salary of the employees during the year 2017-18 leaving a balance of Rs 5,98,000.00 for adjustment. The details are as follows:-

SL No	Vr No /Date	Name of the Advance Holder	Amount Paid	Amount Adjusted	Balance	Name of the Sanctioning Authority	Remarks
1	569/26.09.2017	Sri Bishnu K.Padhee,JA	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
2	569/26.09.2017	Smt.Mamata Pandey,JA	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
3	569/26.09.2017	Sri Kailash Ch.Pradhan,JA	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
4	569/26.09.2017	Sri Rashmi Ranjan Maty,JA	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
5	569/26.09.2017	Sri Manish Ku.Dixit,MIS	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
6	569/26.09.2017	Sri Somanath Patel,SA	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
7	569/26.09.2017	Sri RupeshRay,JA	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
8	569/26.09.2017	Sri Subash Ch.Pradhan,JE	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
9	569/26.09.2017	Sri Narayan Pd.Hoi,JE	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
10	569/26.09.2017	Sri Pradipta Ku.Sahu,JA	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
11	569/26.09.2017	Sri Aditya Ku.Patra,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
12	569/26.09.2017	Sri Suresh Ch.Mohanty,C	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
13	569/26.09.2017	Sri Kedar Ku.Patel,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
14	569/26.09.2017	Smt. Binodini Banchhor,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
15	569/26.09.2017	Sri Mogal Bhainsa, Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
16	569/26.09.2017	Sri Anandita Naik,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
17	569/26.09.2017	Sri Nepal Ch.Bhoi,Pon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
18	569/26.09.2017	Sri Upendra Naik,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
19	569/26.09.2017	Sri Kisore Ku.Naik,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
20	569/26.09.2017	Sri Brushaba Deheri,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
21	569/26.09.2017	Sri Biranchi Patel,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
22	569/26.09.2017	Sri Nala Rohidas,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
23	569/26.09.2017	Sri Abdhut Pradhan,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
24	569/26.09.2017	Sri Janakram Sahu,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
25	569/26.09.2017	Sri Ranjit Das,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
26	569/26.09.2017	Sri Pratap Ch.Patel,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
27	569/26.09.2017	Sri Harihar Pradhan,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
28	569/26.09.2017	Sri Dillip Ku.Jena,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
29	569/26.09.2017	Sri Ananta Pandey,TC	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
30	569/26.09.2017	Sri Rupananda Gardia,Peon	10000.00	0.00	10000.00	Sri R.C.Pradhan EO	
31	569/26.09.2017	Sri Babaji Sia,JA	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
32	569/26.09.2017	Sri Iswar Bag,Park Mali	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
33	569/26.09.2017	Md.Mannan,Driver	10000.00	0.00	10000.00	Sri R.C.Pradhan EO	
34	569/26.09.2017	Sri J.C.Rout,Driver	10000.00	0.00	10000.00	Sri R.C.Pradhan EO	
35	569/26.09.2017	Muktar Ahmed,Driver	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
36	569/26.09.2017	Smt.Fultuli Bhainsa,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
37	569/26.09.2017	Smt.Kuntala Kalet,Peon	10000.00	10000.00	0.00	Sri R.C.Pradhan EO	
38	569/26.09.2017	Smt.Keta Ghasiani,Sweepress	10000.00	3000.00	7000.00	Sri R.C.Pradhan EO	
39	569/26.09.2017	Ichha Bag,,Sweepress	10000.00	3000.00	7000.00	Sri R.C.Pradhan EO	
40	569/26.09.2017	Smt. Prema Kalet,Sweepress	10000.00	8000.00	2000.00	Sri R.C.Pradhan EO	

41	569/26.09.2017	Smt.Gurubari Behera,Sweepress	10000.00	2000.00	8000.00	Sri R.C.Pradhan EO	
42	569/26.09.2017	Smt.Kiran Nag,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
43	569/26.09.2017	Smt.Sandhya Mahananda,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
44	569/26.09.2017	Smt.Banchhian Ghasiani,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
45	569/26.09.2017	Smt.Budhubari kalet,Sweeperss	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
46	569/26.09.2017	Smt.Brundabati Bariha,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
47	569/26.09.2017	Smt.Kapeswari Ghasiani,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
48	569/26.09.2017	Sri Mangalu Bag,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
49	569/26.09.2017	Sri Niran Suna,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
50	569/26.09.2017	Sri Chaturbhuj Suna,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
51	569/26.09.2017	Sri China Luha,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
52	569/26.09.2017	Sri Arjun Mistry,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
53	569/26.09.2017	Sri Brahma Kuldeep,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
54	569/26.09.2017	Sri Kailash Maji ,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
55	569/26.09.2017	Smt. Kamini Sahu,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
56	569/26.09.2017	Sri Suresh Ku.Sahu,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
57	569/26.09.2017	Sri Thabir Rout,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
58	569/26.09.2017	Sri Sarat Ch.Keshari,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
59	569/26.09.2017	Sri Jaydev Mahar,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
60	569/26.09.2017	Sri Kailash Chandra Besan,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
61	569/26.09.2017	Sri Hiradhar Pradhan,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
62	569/26.09.2017	Sri Gopal Ch.Nath,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
63	569/26.09.2017	Sri Pradeep Ku. Mishra ,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
64	569/26.09.2017	Sri Kasi Prasad Yadav,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
65	569/26.09.2017	Sri Shyamlal Bajaj,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
66	569/26.09.2017	Md.Iqbal,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
67	569/26.09.2017	Sri Bansidhar Sunani,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
68	569/26.09.2017	Sri Ganesh Munda,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
69	569/26.09.2017	Sri Kishore Bag,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
70	569/26.09.2017	Sri Prafulla Ku.Pradhan,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
71	569/26.09.2017	Sri Kamal Das,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
72	569/26.09.2017	Sri Dillip Ku.Kharsel,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
73	569/26.09.2017	Sri Makardhwaj Patel,Zamadar	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
74	569/26.09.2017	Sri Khelakar Pandey	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
75	569/26.09.2017	Sri Parameswar Patel,Driver	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
76	569/26.09.2017	Sri Rabin Suna,Driver	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
77	569/26.09.2017	Sri Arjun Behera,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
78	569/26.09.2017	Sri Kishore Kalet,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
79	569/26.09.2017	Smt.Alita Behera,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
80	569/26.09.2017	Smt.Pramila Luha,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
81	569/26.09.2017	Sri.AKRB Pattanaik,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
82	569/26.09.2017	Sri Buddhuram Sahu,Peon	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
83	569/26.09.2017	Sri Laxman Sahu,Peon	10000.00	0.00	10000.00	Sri R.C.Pradhan EO	

84	569/26.09.2017	Sri Mayadhar Suna,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
85	569/26.09.2017	Sri Kanhu Deep,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
86	569/26.09.2017	Sri Suresh Suna,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
87	569/26.09.2017	Sri Sreecharan Kalet,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
88	569/26.09.2017	Sri Hadu Bisar,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
89	569/26.09.2017	Sri Harachanda Sandh,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
90	569/26.09.2017	Sri Ashok Ku.Kumbhar,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
91	569/26.09.2017	Sri Dhiraj Sindria,Sweeper	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
92	569/26.09.2017	Smt.Muni Kumbhar,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
93	569/26.09.2017	Smt.Sita Sandha,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
94	569/26.09.2017	Smt. Subhadra Sindria,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
95	569/26.09.2017	Smt. Kasala Suna,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
96	569/26.09.2017	Smt.Mithila Suna,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
97	569/26.09.2017	Smt. Bela Kumbhar,Sweepress	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
98	569/26.09.2017	Smt.Nitasha Gardia ,Comp.optr.	10000.00	4000.00	6000.00	Sri R.C.Pradhan EO	
Total			9,80,000.00	3,82,000.00	5,98,000.00	Sri R.C.Pradhan EO	

The local authority is suggested to recover/adjust the outstanding Festival Advance of Rs 5,98,000.00 and details of adjustment produce to next audit for verification.

Till adjustment Rs 5,98,000.00 is held under objection.

18.2 - Information on Municipality Quarters OSP - 6

Objection statement was issued to the local authority to furnish information on Municipality Quarters.

1-Total No. of Qtrs. - 29 No

2-No. of Qtrs. occupied by the employees -27 Nos (1No by EO,1No by ME,1 No -by one peon & 24 Nos retired employees and Outsiders)

3-No. of Qtrs. Vacant - 2 Nos

4-No of Qtrs. In damage condition - Nil

5-Rent of Qtrs per month - Not furnished

6-Rent realized during the year 2016-17.- Nil

7-Balance rent to be realized - Not furnished

In response to objection to objection statement the local authority furnished the above information.

However the local authority is suggested to calculate the monthly rent and from the occupants as per Rule 107(A) of OSC and compliance repoted.

18.3 - Non- Collection of Bus Stand Shop Rent Plot Rent

On checking of the DCB position of Bus stand Shop rent and Plot rent it was noticed that arrear demand up-to 31.03.2017 was Rs

375600.00. During the year 2017-18 no demand has been charged. Further no collection of arrear dues has been made during the year under audit.

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

1- Why current demand has not been charged in DCB position ?

2- Why the arrear demand rent not collected from Bus stand shop and Plot ?

In response to objection statement the local authority replied,- The Bus Stand Shops have been developed on Railway land and Railway demanded Rs 1,34,900.00 per annum against the current demand of Rs 93,900.00 per annum. Hence since 2014 Municipality did not collect the rent from shops developed on Railway land Bus Stand. Steps will be taken to collect the arrear dues up-to 2014.

As replied, effective steps need be taken to collect the arrear dues and compliance reported.

18.4 - Grievances OSP -18

The local authority was asked to produce the Grievance register along with the information in the following format for verification.

In response to objection statement the local authority produced the position of grievances as follows:-

Sl.No.	Particulars based on Complaint/Grievance Register	No of Complaints
1.	Complaints pending for disposal at the beginning of the year	03
2.	Complaints received during the year 2017-18	22
3.	Total	25
4.	Complaints disposed off during the year 2017-18	18
5.	Complaints pending for disposal at the end of the year	07

The local authority is suggested to dispose off the pending grievances as soon as possible and compliance reported.

18.5 - Production of Works Case Records for the Year 2016-17 OSP - 21

The following works case records related to the year 2016 -17 were not produced to audit for verification. on issue of objection statement the produced all the case records to present audit. So objection raised in Para No -15-2 of AR No - 356408/AR/ 2017-18 for the year 2016-17 was dropped. The details are as follows:-

Sl No.	Vr.No/Date	Scheme	Name of the Work	Gross Amount	Name of the Executant
1.	25/23.07.2016	14 th FC	Costn. of CC Drain from Dusmnta Pandey House to Debadihi Mandir,W ard No -13	1,00,000.00	Sri Bhojraj Bhoi
2.	59/18.04.2016	MF	Annual Maintenance of Sri Pahadeswar Temple , Ward No-16	20,000.00	Sri G.S.Tripathy,JE
3.	748/27.10.2016	MF	Development of Idol Immersion Site at Kulta Bandh and IB River	2,68,000.00	Sri S.K.Didwani
			Total	3,88,000.00	

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

19.1 - GOVT.DUES

The position of Govt.dues (Royalty,VAT,Labour Cess,IT etc) of Jharsuguda Municipality. for the year 2017-18 is furnished below:-

Particulars	Govt.Dues							
	Royalty	VAT	Labour Cess	IT	P.Tax	Service Tax	Others	Total
Dues outstanding for deposit at the beginning of the year i.e.01.04.2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amount Collected during the year 2017-18	1880363.00	1480545.00	812486.00	819968.00	193850.00	0.00	0.00	5187212.00
Total	1880363.00	1480545.00	812486.00	819968.00	193850.00	0.00	0.00	5187212.00
Amount remitted during the year 2017-18	1880363.00	1370560.00	812486.00	819968.00	193850.00	0.00	0.00	5077227.00
Balance to be remitted at the end of the year i.e.31.03.2018	0.00	109985.00	0.00	0.00	0.00	0.00	0.00	109985.00

PARA - 19-1-1- Less deposit of Govt.dues - OSP - 46

On checking of the information towards collection, deposit and balance position of Govt. dues (Royalty, VAT, Cess, IT,PT etc.) for the year 2017-18 it was noticed that Govt.dues to the tune of Rs 51,87,212.00 was collected, out of which Rs 50,77,227.00 has been deposited in Govt. ex- chequer through proper quarter leaving a balance of Rs1,09,985.00 as on 31.03.2018 towards VAT.

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

1- Why the amount of Rs 1,09,985.00 not deposited into Govt.ex- chequer ?

2- Whether the said amount has been deposited after 31.03.2018 ?

In response to objection statement the local authority simply replied,- The outstanding dues will be deposited.

However the local authority is suggested to deposit the outstanding Govt.dues in proper head of account very soon and compliance reported to audit.

Till deposit Rs 1,09,985.00 is held under objection.

19.2 - LOANS

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 for 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

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 2017-18 is furnished below:-

Sl.No	Particulars	Amount
1.	Outstanding deposit as on 01.04.2017	49,56,244.00
2.	Deposit made during the year 2017 -18	42,21,613.00
3.	Total	91,77,857.00
4.	Deposit refunded during the year 2017 -18	14,94,132.00
5.	Outstanding deposit as on 31.03.2018	76,83,725.00

19.4 - CPF and EPF Position of Staff

No CPF ledger/CPF cash book has been maintained by this Municipality since inception as required under Rule 436 of O.M.Rules 1953.The CPF and EPF position of staff for the year 2017-18 is furnished below as per information received from local authority through objection statement followed by verification with aquittance rolls and respective pass books of the staff.

Particulars	Position of CPF Account	Position of EPF Account
Opening Balance	0.00	0.00
Amount deducted during the Year	25,19,582.00	1826365.00
Total	25,19,582.00	1826365.00
Amount deposited during the year	25,19,582.00	1826365.00
Balance to be deposited	0.00	0.00

The Employee wise CPF position for the year 2017-18 is furnished below:-

Sl. No.	Name of the Employee & Designation	Designation	A/C No	Amount outstanding as on 01.04.2017	Amount deposited for the year 2017-18	Interest accrued for 2017-18	Total	Amount withdrawn for the year 2017-18	Amount outstanding as on 31.03.2018.	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Sri Rama Chandra Pradhan	E.O.	80462200044486	0.00	25000.00	250.30	25250.30	0.00	25250.30	
2	Sri Manoj Ku Patra	M.E.	804622000444490	277158.00	60000.00	13493.75	350651.75	0.00	350651.75	
3	Sri Sisir Kumar Patel	Sr. Asst	80462200044506	64563.00	62500.00	3378.26	130441.26	50000.00	80441.26	
4	Sri Suresh Kumar Pradhan	Sr. Asst	80462200044510	247700.50	60000.00	9452.35	317152.85	0.00	317152.85	Flexi A/C - 306343.00 Savings A/C -10809.85
5	Sri Bishu Kumar Padhee	Jr Asst.	80462200044525	38206.00	18000.00	2066.85	58272.85	0.00	58272.85	
6	Mrs. Mamata Pandey	Jr Asst.	80462200044530	131957.00	12000.00	4942.73	148899.73	0.00	148899.73	Flexi A/C - 138000.00 Savings A/C -10899.73
7	Mrs Kabita Sahu	Jr Asst.	80462200044544	65875.00	12000.00	3167.68	81042.68	0.00	81042.68	
8	Sri Pradipta Kumar Sahoo	Jr. Asst.	80462200044559	32802.00	30000.00	1531.53	64333.53	20000.00	44333.53	
9	Smt Bishnu Priya Mishra	CO	80462200044563	196666.00	231000.00	13632.64	441298.64	0.00	441298.64	
10	Sri Somnath Patel	Sr. Asst	80462200044578	84802.00	101500.00	4230.59	190532.59	110000.00	80532.59	
11	Sri Nepal Ch. Bhoi	TC	80462200044582	86883.00	30000.00	4476.77	121359.77	0.00	121359.77	
12	Dr. Aswini Kumar Naik	H Dr.	80462200044597	300640.00	36000.00	14127.35	350767.35	0.00	350767.35	

13	Dr.Sudipta Kumar Nayak	H Dr.	80462200044602	105888.64	46000.00	5736.27	157624.91	0.00	157624.91	
14	Sri Aditya Kumar Patra	TC	80462200045121	191913.00	24000.00	7411.00	223324.00	0.00	223324.00	Flexi A/C - 213000.00 Savings A/C - 10324.00
15	Sri SureshCh.Mohanty	TC	80462200045136	168800.00	48000.00	7702.87	224502.87	0.00	224502.87	Flexi A/C-214000.00 Savings A/C - 10502.87
16	Sri Kailash Ch.Pradhan	Jr Asst.	80462200045140	62015.00	12000.00	2993.88	77008.88	0.00	77008.88	
17	Sri Ramsaran Bahadur	NG	80462200045155	112859.00	12000.00	5276.86	130135.86	0.00	130135.86	
18	Sri Kedar Kumar Patel	Peon	80462200045160	89413.00	34000.00	4642.75	128055.75	0.00	128055.75	
19	Sri Lal Bahadur Singhdeo	Peon	80462200044617	93669.85	42000.00	4941.30	140611.15	0.00	140611.15	
20	Sri Janmajaya Kaudi	Peon	80462200044621	104423.00	53750.00	3207.86	161380.86	95000.00	66380.86	
21	Sri Mukteswar Mishra	Peon	80462200044636	161057.00	16000.00	6243.35	183300.35	50000.00	133300.35	
22	Sri Anandita Naik	Peon	80462200044655	54730.00	12000.00	2667.32	69397.32		69397.32	
23	Smt.Binodini Banchor	Peon	80462200045174	47649.00	55500.00	2209.29	105358.29	62000.00	43358.29	
24	Sri Mogal Bhainsa	Peon	80462200044660	111961.15	37000.00	4389.29	153350.44	40000.00	113350.44	
25	Sri Upendra Naik	TC	80462200044674	156915.00	24000.00	7464.99	188379.99	0.00	188379.99	
26	Sri Kishore Kumar Naik	TC	80462200044689	88528.00	42750.00	4194.29	135472.29	65000.00	70472.29	
27	Sri Brushaba Dehury	TC	80462200045189	118557.00	12000.00	5532.35	136089.35	0.00	136089.35	
28	Sri Biranchi Patel	TC	80462200044693	99771.00	24000.00	5007.22	128778.22	0.00	128778.22	
29	Sri Nala Rohidas	TC	80462200044709	115140.00	14000.00	5406.31	134546.31	0.00	134546.31	
30	Sri Abdhut Pradhan	TC	80462200044713	91550.00	12000.00	4320.21	107870.21	0.00	107870.21	
31	Sri Jagannath Patel	TC	80462200044728	145522.00	58000.00	5639.90	209161.90	140000.00	69161.90	
32	Sri Janakram Sahu	TC	80462200044732	99341.00	26000.00	5020.35	130361.35	0.00	130361.35	
33	Sri Ranjit Ku Das	TC	80462200044747	104764.00	12000.00	4913.38	121677.38	0.00	121677.38	
34	Sri Trilochan Tanty	TC	80462200045700	105362.00	11500.00	4391.89	121253.89	30015.00	91238.89	
35	Sri Om PrakashTripathy	Peon	80462200044751	1001.65	52000.00	109065.77	162067.42	18800.00	143267.42	
36	Sri Rupanand Gardia	Peon	80462200045715	43649.00	16200.00	2309.95	62158.95	5000.00	57158.95	
37	Sri Ananta Pandey	Peon	80462200044766	87092.00	21650.00	3234.10	111976.10	45000.00	66976.10	
38	Sri Basant Ku Mohanty	WS	80462200044770	119986.00	12000.00	5595.73	137581.73	0.00	137581.73	
39	Sri Prakash Tiwari	Amin	80462200044875	60310.00	12000.00	2917.54	75227.54	0.00	75227.54	
40	Sri GovindaCh.Magar	Peon	80462200044790	130479.00	12000.00	6062.40	148541.40	0.00	148541.40	
41	Md. Manna	Driver	80462200044810	10588.00	920.00	497.07	12005.07	0.00	12005.07	
42	Smt. Fultuli Bhainsa	Peon	80462200044839	21906.00	10750.00	1149.13	33805.13	0.00	33805.13	
43	Sri Kailash Majhi	Peon	80462200045117	86777.00	24000.00	4316.79	115093.79	0.00	115093.79	
44	Sri Hiradhar Pradhan	Peon	80462200044	39192.00	6000.00	1864.13	47056.13	0.00	47056.13	

			843							
45	Sri Kashi Pr. Yadav	Peon	80462200044858	39925.00	48367.00	10499.41	98791.41	35000.00	63791.41	
46	Sri Shyamlal Bajaj	Peon	80462200044862	39078.00	6000.00	1682.03	46760.03	25000.00	21760.03	
47	Sri Md. Nasir	Peon	80462200044881	58895.00	6000.00	2749.27	67644.27	0.00	67644.27	
48	Sri Md. Iqbal	Peon	80462200044896	62954.00	6000.00	2930.50	71884.50	0.00	71884.50	
49	Sri Ishwar Lal Gupta	Peon	80462200044901	60529.00	6000.00	2821.48	69350.48	0.00	69350.48	
50	Sri Narayan Banik	Peon	80462200044916	38121.00	6000.00	1820.37	45941.37	0.00	45941.37	
51	Sri Jai Kishan Singh	SI-In-charge	80462200044920	553066.00	114000.00	22303.76	689369.76	0.00	689369.76	Flexi A/C - 679000.00 Savings A/C - 10369.76
52	Smt Keta Sandha	Sweepers	80462200044940	41032.00	63000.00	2059.43	106091.43	60000.00	46091.43	
53	Surya Bag	Sweepers	80462200044954	60419.00	56000.00	2778.76	119197.76	75000.00	44197.76	
54	Smt Ichha Bag	Sweepers	80462200044969	29986.00	36500.00	1647.74	68133.74	20000.00	48133.74	
55	Smt Gurubari Behera	Sweepers	80462200044973	96673.00	41500.00	3832.49	142005.49	50000.00	92005.49	
56	Smt Bachhiyan Ghasiani	Sweepers	80462200044992	58963.00	51000.00	3865.70	113828.70	0.00	113828.70	
57	Smt Sandhya Mahananda	Sweepers	80462200045006	131270.00	42000.00	4374.76	177644.76	60000.00	117644.76	
58	Kiran Nag	Sweepers	80462200045010	97223.00	40500.00	5238.85	142961.85	50000.00	92961.85	
59	Smt Budhubari Kalet	Sweepers	80462200046065	107248.00	29500.00	3822.77	140570.77	95000.00	45570.77	
60	Smt Brundabati Barbiha	Sweepers	80462200045025	49961.00	36000.00	2977.11	88938.11	0.00	88938.11	
61	Smt Kapaswari Ghasiani	Sweepers	80462200045030	52230.00	48500.00	2391.38	103121.38	30000.00	73121.38	
62	Sri Manglu Bag	Sweepers	80462200045044	40059.95	31750.00	2195.58	74005.53	35000.00	39005.53	
63	Sri Niran Suna	Sweepers	80462200045059	35945.00	50550.00	2115.82	88610.82	45000.00	43610.82	
64	Sri Sukru Panchabiha	Sweepers	80462200045063	50956.00	37000.00	2784.61	90740.61	20000.00	70740.61	
65	Sri Chaturbhuj Suna	Sweepers	80462200045078	40807.00	19800.00	1615.47	62222.47	20000.00	42222.47	
66	China Luha	Sweepers	80462200045082	56883.00	46000.00	2943.43	105826.43	20000.00	85826.43	
67	Sri Arjun Mishtri	Sweepers	80462200045097	44537.00	45000.00	2259.12	91796.12	65000.00	26796.12	
68	Sri Brahmah Kuldeep	Sweepers	80462200045102	12521.00	14850.00	836.20	28207.20	0.00	28207.20	
69	Sri Jaychandra Rout	Driver	80462200044805	19815.50	5805.00	714.89	26335.39	10000.00	16335.39	
70	Sri Maihar Pr.Sharma	Driver	80462200044824	35476.00	440.00	1605.30	37521.30	0.00	37521.30	
71	Sri Mishra Bhainsa	Peon	80462200044640	86622.10	47750.00	4567.49	138939.59	118.00	138821.59	
72	Smt. Kuntala Kalet	Sweepers	80462200044935	65206.00	53750.00	2525.10	121481.10	35118.00	86363.10	
73	Smt.PremaKalet	Sweepers	80462200044988	53337.00	56000.00	3594.70	112931.70	118.00	112813.70	
			Total	6677800.34	2519582.00	426629.86	9624012.20	1481169.00	8142843.20	

19.5 -

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Result of Audit

As a result of this audit, Rs 8,25,141.00 is held under objection including Rs 1,17,156.00 suggested for recovery whereas Rs 1,17,156.00 is surcharged in the name of different persons responsible.. Further Rs 3,77,288.00 has been recovered on the spot in course of audit.

20.2 - Irregularities on General Audit of Jharsuguda Municipality for the year 2017-18

1. All the prescribed records and registers advised by the Government are not maintaining in this Institution.
2. 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.
3. All the bank accounts have not been converted into Flexi Accounts to accrue higher rate of interest money.
4. The local authority is not verifying the stock and stores at regular interval. His monitoring and supervision is not praiseworthy.
5. In spite of repeated remarks by audit the local authority has failed to recoup the invested amount of Rs.1,09,895.00.
6. An amount of Rs 59,29,636.00 is pending for adjustment of outstanding advances as on 31.03.2018.
7. There is unspent grant of Rs 56,67,48,459.00 at the end of the year 2017-18 i.e. as on 31.03.2018. The percentage of utilization of grants is just 23.61 % for the year under audit which is very low.
8. Utilization Certificates under different schemes worth of Rs 41,36,42,926.00 is pending for submission to Government as on 31.03.2018..
9. During the year under audit a sum of Rs.44,653.00 was misappropriated by different employees which has been recovered by audit on the spot. Yet it requires the attention of the higher authorities.
10. The collection of taxes, fees and fines in the municipality is not sound. So it needs improvement. In this regard the attention of the local authority as well as higher authorities is invited.
- 11- The local authority is suggested to watch daily collections to avoid temporary misappropriation of Municipal Fund.
- 12- The local authority is suggested to effect the recovery of works accounts.

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 in future.

As a result of this Audit transactions involving a sum of Rs 825141.00 are held under objection which include an amount of Rs 117156.00 suggested for recovery. Besides, a sum of Rs 377288 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	14.4	29141.00	29141.00	29141.00	0.00	0.00	
2	14.5	77290.00	77290.00	77290.00	0.00	0.00	
3	15.17	3306.00	3306.00	3306.00	0.00	0.00	
4	15.18	4004.00	4004.00	4004.00	0.00	0.00	
5	15.23	3415.00	3415.00	3415.00	0.00	0.00	
6	18.1	0.00	598000.00	0.00	0.00	0.00	
7	19.1	0.00	109985.00	0.00	0.00	0.00	
Total		117156.00	825141.00	117156.00	0.00	0.00	

Spot Recovery

SI No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11-3	23686/237	2018-08-04	1500	Sri Lalbahadur Singhdeo,TC
2	11-3	23685/237	2018-08-04	1000	Sri Brushaba Dehury,TC
3	11-3	23684/237	2018-08-04	2100	Sri Upendra Naik,TC
4	11-2	-	2018-05-24	8000	Sri Somanath Patel,Sr.Asst.
5	11-1	-	2018-05-22	32053	Sri Kashi Prasad Yadav,TC
6	Para-15-2/OSP-52-54	566	2018-10-11	6171	Sri Deepak Kumar Patel, Cont
7	Para-15-2/OSP-52-54	568	2018-10-11	3409	Sri Arjun Bhangra,Cont
8	Para-15-2/OSP-52-54	548	2018-10-11	7032	Sri Prabin Kumar Naik,Cont
9	Para-15-3/OSP-55	569	2018-10-11	5280	Sri Sudhir Ku Didwania,Cont
10	Para-15-4/OSP-56	553	2018-10-11	4453	Sri Ram Chandra Oram,Cont
11	Para-15-5/OSP-57	552	2018-10-11	7652	Sri Ram Chandra Oram,Cont
12	Para-15-6/OSP-58	551	2018-10-11	5295	Sri Jogendra Biruli,Cont
13	Para-15-7/OSP-59	547	2018-10-11	1323	Sri Naresh Ku Patel,Cont
14	Para-15-8/OSP-60	554	2018-10-11	9208	Sri Naresh Ku Patel,Cont
15	Para-15-8/OSP-60	555	2018-10-11	10894	Sri Naresh Ku Patel,Cont
16	Para-15-8/OSP-60	556	2018-10-11	12422	Sri Naresh Ku Patel,Cont
17	Para-15-8/OSP-60	557	2018-10-11	13667	Sri Naresh Ku Patel,Cont
18	Para-15-9/OSP-61	559	2018-10-11	10894	Sri Ashok Ku Rout,Cont
19	Para-15-10/OSP-62	564	2018-10-11	1533	Sri Hrudananda Rohidas,Cont
20	Para-15-11/OSP-63	563	2018-10-11	6603	Sri Deepak Ku Rout,Cont
21	Para-15-11/OSP-63	562	2018-10-11	1800	Sri Jay Joshi,Cont
22	Para-15-12/OSP-64	562	2018-10-11	1235	Sri Jay Joshi,Cont
23	Para-15-13/OSP-65-66	557	2018-10-11	2391	Sri Raju Bagh,Cont
24	Para-15-14/OSP-67	565	2018-10-11	9971	Smt Diptimayee Padhee,Cont
25	Para-15-15/OSP-68	565	2018-10-11	5970	Smt Diptimayee Padhee,Cont
26	Para-15-16/OSP-69	599	2018-10-11	4634	Sri Jay Joshi,Cont
27	Para-15-19/OSP-72	598	2018-10-11	5585	Sri Chulendra Badi,Cont
28	Para-15-20/OSP-73	549	2018-10-11	13454	Sri Rajesh Prasad Shah,Cont
29	Para-15-21/OSP-74	570	2018-10-11	4041	Sri Sudhir Ku Didwania,Cont
30	Para-15-22/OSP-75	550	2018-10-11	4658	Gulam Waris,Cont
31	Para-15-22/OSP-75	558	2018-10-11	4565	Sri Raju Bagh,Cont
32	Para-15-22/OSP-75	567	2018-10-11	3033	Sri Ugrasen Bhainsa,Cont
33	Para-15-24/OSP-83-84	574	2018-10-11	165462	Sri Prasanna Pradhan,Cont
Total				377288	

Audit Certificate

Cetrified that the accounts of Jharsuguda Municipality. Jharsuguda for the financial year 2017-2018 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

District Audit Officer
Local Fund Audit,JHARSUGUDA