

**LOCAL FUND AUDIT, JHARSUGUDA, ODISHA**

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 483668/AR/2019-2020-JHARSUGUDA

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Jharsuguda Municipality. Jharsuguda</b>
2	Year of Accounts under Audit :	<b>2018-2019</b>
3	Name of the Local Authority during the year of A/Cs :	SRI RAM CHANDRA PRADHAN
	Name of the Local Authority at the time of Audit :	SRI RAM CHANDRA PRADHAN
4	Duration of Audit :	21-06-2019 To 23-10-2019 (Mandays Consumed :- 67)
5	Name of the Auditors :	ASHADHU KISHAN - Lead Auditor(21-06-2019 to 23-10-2019) JAGANNATH BEHERA - Lead Auditor(25-06-2019 to 23-10-2019) SRI AMMU SITARAMA ANJANEYULU - Auditor(21-06-2019 to 23-10-2019) Arundeeep Bhumij - Auditor(20-10-2019 to 23-10-2019)
6	Name of the Reviewing Officer :	KISHOR CHANDRA BISWAL(District Audit Officer)
7	Date of submission of report by Reviewing officer :	14-11-2019
8	Entry Conference Date :	21-06-2019
9	Exit Conference Date :	27-11-2019
10	Name of the District Audit Officer :	KISHOR CHANDRA BISWAL
11	Date of approval of report by District Audit Officer :	28-11-2019

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand	21-06-2019	Nil	Nil	Page-56 of cashiers cash book	Nil
2	Cash in hand	21-06-2019	Nil	Nil	page-25 of OAP/ODP/MBPY cash book	Nil
3	Cash in hand	21-06-2019	Nil	Nil	page-8 of HCY cash book	Nil
4	Cash in hand	21-06-2019	Nil	Nil	page-08 of MDM cash book	Nil
5	Cash in hand	21-06-2019	Rs 1,65,900.00	Rs 1,65,900.00	page-50 of NSAP cash book	Nil
6	Cash in hand	21-06-2019	Nil	Nil	page-66 of SJSRY cash book	Nil
7	Cash in hand	21-06-2019	Nil	Nil	page-66 of Nulm cash book	Nil
8	Cash in hand	21-06-2019	Nil	Nil	page-29 of PACash book	Nil
9	Cash in hand	21-06-2019	Nil	Nil	page-55 of subsidiary cash book	Nil
10	Holding Tax Receipt Books	21-06-2019	30 nos	30 nos	SRP-153	Nil
11	Measurement Books	21-06-2019	Nil	Nil	SRP-194	Nil
12	ServicePostage Stamps	21-06-2019	Rs 987.00	Rs 987.00	SRP-52	Nil
13	Miscellaneous Receipt Books	21-06-2019	1 no	1 no	SRP-12	Nil
14	Cash in hand	21-06-2019	Nil	Nil	Page- of Acct cash book	Nil
15	Cash in hand	21.06.2019	0.00	0.00	page-33 of Aadhar cash book	Nil
16	Cash in hand	21.06.2019	Nil	Nil	page-16 of RTI cash book	Nil
17	Cash in hand	21.06.2019	Nil	Nil	page-12 of MDM cash book	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 21.06.2019 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	Stock account of Receipt Forms	Rule 196	Form L
2	Contract Agreement Form	Rule 341	Form W-III
3	Nominal Muster Roll (NMR)	Rule 340	Form W-II
4	Contract Certificate	Rule 343	Form W-IV
5	Miscellaneous Supply Bill	Rule 343	Form W-V
6	Stock & Store Register of Municipality	Rule 346	Form W-VII
7	Tax collector's daily collection register	Rule 192	Form K
8	Demand and Collection Register	Rule 178	Form B
9	Stock Register of Stationery	Rule 172	Form No. XLIV
10	Stamp Account	Rule 172	Form No. XLIV
11	Register of Grants	Rule 80	Form No. XLII
12	Daily Collection Register	Rule 171	Form No. XL
13	Miscellaneous Receipts	Rule 157	Form No. XXXIV
14	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
15	Advance Ledger	Rule 136	Form No. XVIII
16	Abstract Register of Expenditure	Rule 129	Form No. XVI
17	Abstract Register of Receipts	Rule 129	Form No. XV
18	Cash Book of the municipality	Rule 125	Form No. XIV
19	Periodical Increment Certificate	Rule 99	Form No. XI
20	Absentee Statement	Rule 97	Form No. X
21	Salary Bills	Rule 97	Form No. IX
22	Order Book	Rule 96	Form No. VIII
23	Register of Bills	Rule 96	Form No. VII
24	Challan	Rule 87	Form No. VI
25	Subsidiary Cash Book	Rule 128 A	Form No. V-A
26	Cashier's Cash Book	Rule 81	Form No. V
27	Schedule for the Budget Estimate	Rule 77	Form No. III
28	Abstract of the Budget Estimate	Rule 74	Form No. I-A
29	Budget Estimate	Rule 74	Form No. I
30	Measurement Book	Rule 365	Form W-VIII

**B : List of Records/Registers not Maintained**

Sino	List Records/Register	Rules	Form No
1	Warrant register	Rule 202	Form R
2	Form of inventory & Notice	Rule 203	Form Q
3	Distrain Warrant Register	Rule 202	Form P
4	Register of Distrained property & sales	Rule 204	Form S
5	Register of writes off of demands	Rule 190	Form J
6	Tax Receipt Form	Rule 188	Form I
7	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
8	Jamabandi Register	Rule 170	Form No. XXXVII
9	Stock account of License Number Plates	Rule 155	Form No. XXXII
10	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
11	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
12	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
13	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
14	Establishment Audit Register	Rule 146	Form No. XXV
15	Register of Investments	Rule 148	Form No. XXVI
16	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
17	Register of Quarterly & Annual	Rule 144	Form No. XXII

	account of Receipt		
18	Register of outstanding deposits	Rule 143	Form No. XXI
19	Deposit Ledger	Rule 142	Form No. XX
20	Register of Outstanding Advances	Rule 140	Form No. XIX
21	Register of adjustments	Rule 132	Form No. XVII
22	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
23	Permanent Advance Account	Rule 108	Form No. XII

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

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

## D : List of Records/Registers not Required

S/no	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 - 2018-2019

Sno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant Cash book	01-04-2018	8543241 14.15	34868594 7.29	12030100 61.44	53704002 9.53	31-03-2019	6659700 31.91	31-03-2019	6659700 31.91	0.00	
2	NSAP cash book	01-04-2018	3794424 8.00	29227404. 00	67171652. 00	22227400. 00	31-03-2019	4494425 2.00	31-03-2019	4494425 2.00	0.00	
3	MDM Cash book	01-04-2018	2670.48	106.00	2776.48	0.00	31-03-2019	2776.48	31-03-2019	2776.48	0.00	
4	SJSRY cash book	01-04-2018	678208.3 5	26272.00	704480.35	0.00	31-03-2019	704480.3 5	31-03-2019	704480.3 5	0.00	
5	NULM cash book	01-04-2018	407011.7 6	480227.00	887238.76	329880.00	31-03-2019	557358.7 6	31-03-2019	557358.7 6	0.00	
6	RTI cash book	01-04-2018	3876.00	137.40	4013.40	0.00	31-03-2019	4013.40	31-03-2019	4013.40	0.00	
7	Harischandra Sahayata cash book	01-04-2018	243511.8 0	601499.00	845010.80	699050.50	31-03-2019	145960.3 0	31-03-2019	145960.3 0	0.00	
8	NFSA/Aadhar card cash book	01-04-2018	1450.79	51.17	1501.96	0.00	31-03-2019	1501.96	31-03-2019	1501.96	0.00	
9	Election cash book	01-04-2018	1093.55	38.71	1132.26	0.00	31-03-2019	1132.26	31-03-2019	1132.26	0.00	
10	Biju Yuva Vahani	01-04-2018	0.00	1132145.0 0	1132145.0 0	740123.90	31-03-2019	392021.1 0	31-03-2019	392021.1 0	0.00	
11	Odisha Land Rights cash book	01-04-2018	0.00	101627.00	101627.00	27112.00	31-03-2019	74515.00	31-03-2019	74515.00	0.00	
	<b>GRAND TOTAL</b>		<b>8936061 84.88</b>	<b>38025545 4.57</b>	<b>12738616 39.45</b>	<b>56106359 5.93</b>		<b>7127980 43.52</b>		<b>7127980 43.52</b>	<b>0.00</b>	

**Comments**

**PARA - 4.1 - Cash Book wise details of Closing Balance as on 31.03.2019**

The details of closing balance of different cash books as on 31.03.2019 is furnished below.

Sl.No	Name of Cash book	In Cash	In PL	In Bank	Total
1	Accountant Cash book	-	265,074,695.45	400,895,336.46	665,970,031.91
2	NSAP Cash book	-	-	44,944,252.00	44,944,252.00
3	MDM Cash book	-	-	2,776.48	2,776.48
4	SJSRY Cash book	-	-	704,480.35	704,480.35
5	NULM Cash book	-	-	557,358.76	557,358.76
6	RTI Cash book	-	-	4,013.40	4,013.40
7	Harischandra Sahayata Cash book	-	-	145,960.30	145,960.30
8	Aadhar card Cash book	-	-	1,501.96	1,501.96
9	Election Cash book	-	-	1,132.26	1,132.26
10	Biju Yuva Vahini Cash book	-	-	392,021.10	392,021.10
11	Odisha Land Rights	-	-	74,515.00	74,515.00
	<b>Total</b>	-	<b>265,074,695.45</b>	<b>447,723,348.07</b>	<b>712,798,043.52</b>

## **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- Non submission of Budget :- (POMP-9)**

As per Section 106 of OM Act 1950 the budget estimate for the year 2018-19 was placed by the Chairperson in the council meeting held on 02.04.2018. 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 suggestions / objection from the inhabitants of the Jharsuguda Municipality were 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 07.07.2018 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. But the EO did not submit the budget to the proper quarter which is highly irregular. So the EO is asked to explain on the following questions.

1. Why the budget passed by the Council was not transmitted to proper quarter?

2. Who will be held responsible for such irregularities.

However the rough budget was prepared for receipt and expenditure amounting to Rs 36,23,67,800.00 & Rs 17,83,04,067.00 respectively.

Sl.No.	Head of Account	Original rough budget estimate for the year 2018-19	Actual amount received during the year 2018-19	Remarks
1	2	3	4	5
<b>A</b>	<b><u>Receipts</u></b>			
1	Rates & Taxes	3,50,00,000.00		
2	Assigned revenue and compensation	-		
3	Rental Income from Municipal Properties	15,86,000.00		
4	Fees & Users Charges	28,70,000.00		
5	Sale & Hire Charges	7,00,000.00		
6	Interest Earned	2,50,00,000.00		
8	Other Income	30,00,000.00		
9	Grants & Contribution (Capital & Revenue)	29,42,11,800.00		
	<b>Total</b>	<b>36,23,67,800.00</b>	<b>38,02,55,454.57</b>	
<b>B</b>	<b><u>Expenditure</u></b>			
	Establishment Expenses	8,37,94,200.00		
	Administrative Expenses	60,85,000.00		
	Operations/Maintenance/Sanitation	7,34,45,000.00		
	Grants and Contribution (Capital & Revenue)	-		
	Others	1,49,79,867.00		
	<b>Total</b>	<b>17,83,04,067.00</b>	<b>56,10,63,595.93</b>	

Receipts			Expenditure		
As per rough Budget	Actual	Percentage of Variation	As per rough Budget	Actual	Percentage of Variation
36,23,67,800.00	<b>38,02,55,454.57</b>	4.93%	17,83,04,067.00	<b>56,10,63,595.93</b>	214.66%

## **Para : 4.4-Asset and Liabilities**

The position of liquid assets and liabilities of this Municipality for the year 2018-19 is furnished below:-

Liabilities	Value	Assets	Value
Unspent balance of Grants	54,98,20,642.00	Cash in hand / in Treasury/in Bank/in post office	71,27,98,043.52
Loan refundable	93,52,500.00	Investment	1,09,895.00
Unremitted Govt. dues (VAT, Cess, Royalty, IT, etc)	1,09,985.00	Advance recoverable	63,26,911.00
Unpaid Salary,wages and pension	27,35,292.00	Outstanding taxes, rents and rates etc recoverable	81,02,985.00

Refundable deposits(SD/EMD)	1,26,90,200.00	Others (Name of liquids assets to be specified)	680.00
Unpaid Bill	21,860.00	Amount Surcharged	2,32,165.00
Contributions payable		Festival advance recoverable	9,10,000.00
Street Light charges	70,95,677.00		
Sanitation service	29,25,161.00		
<b>Total</b>	<b>58,47,51,317.00</b>	<b>Total</b>	<b>72,84,80,679.52</b>
Excess Asset over Liabilities	14,37,29,362.52		-
<b>Grand Total</b>	<b>72,84,80,679.52</b>	<b>Grand Total</b>	<b>72,84,80,679.52</b>

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



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

Jharsuguda Municipality. Jharsuguda - 2018-2019

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	Try pass book	10	01-04-2018	265074695.45	31-03-2019	265074695.45	0.00	PL Account
2	PNB,Jharsuguda	2218000100013989	01-04-2018	298752.47	31-03-2019	295752.47	3000.00	MF
3	UBI,Jharsauguda	3540020100009510	01-04-2018	2565566.60	31-03-2019	2565566.60	0.00	MPLAD
4	UBI,Jharsauguda	3540020100009511	01-04-2018	7979.00	31-03-2019	7979.00	0.00	IDSMT
5	UBI,Jharsauguda	3540020100009512	01-04-2018	17674569.86	31-03-2019	17662169.86	12400.00	IDSMT
6	UBI,Jharsauguda	354002010107004	01-04-2018	13927266.40	31-03-2019	13927266.40	0.00	BRGF
7	Uco bank,Jharsugusa	06360100003978	01-04-2018	5453263.24	31-03-2019	5453263.24	0.00	Incentive grant
8	Uco bank,Jharsugusa	06360110008645	01-04-2018	40444862.00	31-03-2019	39999754.00	445108.00	IHSDP
9	Uco bank,Jharsugusa	06360110031001	01-04-2018	48289.00	31-03-2019	48289.00	0.00	PDVEDANTA
10	Uco bank,Jharsugusa	06360110058206	01-04-2018	5138127.96	31-03-2019	5138127.96	0.00	WODC
11	OBC,Jharsuguda	11482011000778	01-04-2018	5698951.00	31-03-2019	5698951.00	0.00	MPLAD
12	OBC,Jharsuguda	11482011000785	01-04-2018	26365571.15	31-03-2019	26365571.15	0.00	WODC
13	OBC,Jharsuguda	11482011001713	01-04-2018	4269332.00	31-03-2019	4269332.00	0.00	12TH CFC
14	OBC,Jharsuguda	11482011004608	01-04-2018	232631.00	31-03-2019	232631.00	0.00	RD
15	Syndicate bank,Jharsuguda	80462200000193	01-04-2018	325483.23	31-03-2019	325483.23	0.00	MVT
16	Syndicate bank,Jharsuguda	80462200009147	01-04-2018	356557.13	31-03-2019	356557.13	0.00	MF
17	SBI,Jharsuguda	30310639600	01-04-2018	222964.50	31-03-2019	222964.50	0.00	Pension
18	BOI,Jharsuguda	557010110006204	01-04-2018	3730120.30	31-03-2019	3730120.30	0.00	R and B
19	BOI,Jharsuguda	557010110006205	01-04-2018	34022.90	31-03-2019	34022.90	0.00	Incentive
20	ICICI Bank,Jharsuguda	046801001093	01-04-2018	2980713.00	31-03-2019	2980713.00	0.00	SPF
21	ICICI Bank,Jharsuguda	046801001197	01-04-2018	27524.00	31-03-2019	27524.00	0.00	MF
22	ICICI Bank,Jharsuguda	046801001669	01-04-2018	1107178.00	31-03-2019	1107178.00	0.00	Pension
23	ICICI Bank,Jharsuguda	046805001358	01-04-2018	1000001.00	31-03-2019	1000001.00	0.00	Minority infrastructure
24	ICICI Bank,Jharsuguda	046801001077	01-04-2018	236241.00	31-03-2019	236241.00	0.00	MF
25	Canara bank,Jharsuguda	2805101002840	01-04-2018	41337345.00	31-03-2019	41284547.00	52798.00	14th FCA
26	Canara bank,Jharsuguda	2805101003116	01-04-2018	805170.00	31-03-2019	805170.00	0.00	RD
27	Canara	280510100274	01-04-2018	8789.75	31-03-2019	8789.75	0.00	MF

	bank,Jharsuguda	2						
28	IDBI,Jharsuguda	740104000008334	01-04-2018	6588398.00	31-03-2019	6584921.00	3477.00	Misc ac
29	IDBI,Jharsuguda	7401040000060826	01-04-2018	6856049.00	31-03-2019	4950049.00	1906000.00	MF
30	Andhra bank,Jharsuguda	10641010074154	01-04-2018	3753934.00	31-03-2019	3753934.00	0.00	MVT
31	BOB,Jharsuguda	3010010000428	01-04-2018	33717.50	31-03-2019	17868.50	15849.00	MF
32	UGB,Jharsuguda	1208506000916	01-04-2018	3693.08	31-03-2019	3693.08	0.00	MF
33	Bandhan bank,Jharsuguda	501800244405722	01-04-2018	24065492.00	31-03-2019	24065492.00	0.00	
34	Axis bank,Jharsuguda	913010011074979	01-04-2018	6824730.00	31-03-2019	6824730.00	0.00	Devolution
35	Axis bank,Jharsuguda	913010015528319	01-04-2018	20986015.00	31-03-2019	20986015.00	0.00	UIDSSMT
36	Axis bank,Jharsuguda	913010015606707	01-04-2018	1113667.00	31-03-2019	1113667.00	0.00	RD
37	Axis bank,Jharsuguda	913010013999717	01-04-2018	5223722.95	31-03-2019	5223722.95	0.00	MF
38	Axis bank,Jharsuguda	913010017456700	01-04-2018	17957467.00	31-03-2019	17860258.00	97209.00	EMD and TP
39	Axis bank,Jharsuguda	913010019021926	01-04-2018	552411.00	31-03-2019	552411.00	0.00	PDF
40	Axis bank,Jharsuguda	913010019050487	01-04-2018	602373.00	31-03-2019	602373.00	0.00	Incentive
41	Axis bank,Jharsuguda	913010031730015	01-04-2018	7280905.00	31-03-2019	7280905.00	0.00	AWC
42	Axis bank,Jharsuguda	913010038019838	01-04-2018	4081442.00	31-03-2019	4081442.00	0.00	CC Road
43	Axis bank,Jharsuguda	913010045573619	01-04-2018	1394243.00	31-03-2019	1394243.00	0.00	Octroi compension
44	Axis bank,Jharsuguda	914010021761990	01-04-2018	9769706.00	31-03-2019	9769706.00	0.00	Octroi compensation
45	Axis bank,Jharsuguda	914010000948945	01-04-2018	6433811.50	31-03-2019	6376624.50	57187.00	Devolution
46	Axis bank,Jharsuguda	917010018742912	01-04-2018	15612401.00	31-03-2019	15612401.00	0.00	DMF
47	HDFC bank,Jharsuguda	501800033948103	01-04-2018	1914413.94	31-03-2019	1153210.94	761203.00	MF
48	HDFC bank,Jharsuguda	501800040041373	01-04-2018	3879581.00	31-03-2019	3879581.00	0.00	Devolution
49	HDFC bank,Jharsuguda	501800081687952	01-04-2018	2083854.00	31-03-2019	2083854.00	0.00	Rest Shed
50	HDFC bank,Jharsuguda	50100040889302	01-04-2018	18401849.00	31-03-2019	18401849.00	0.00	UIDSSMT
51	HDFC bank,Jharsuguda	50100095745544	01-04-2018	409028.00	31-03-2019	79814.00	329214.00	City Dev Plan
52	HDFC bank,Jharsuguda	50100234803595	01-04-2018	49093281.00	31-03-2019	49081145.00	12136.00	WODC
53	Uco bank,Jharsugusa	0636010049235	01-04-2018	15744128.00	31-03-2019	15377461.00	366667.00	SBM
54	UGB,Jharsuguda	12085063779	01-04-2018	1975.13	31-03-2019	1975.13	0.00	MDM
55	UBI,Jharsauguda	1403010100796	01-04-2018	801.35	31-03-2019	801.35	0.00	MDM
56	SBI,Jharsuguda	11346780665	01-04-2018	255404.72	31-03-2019	255404.72	0.00	SJSRY
57	Uco bank,Jharsugusa	06360100005306	01-04-2018	449075.63	31-03-2019	449075.63	0.00	SJSRY
58	Syndicate bank,Jharsuguda	80462210004997	01-04-2018	4013.40	31-03-2019	4013.40	0.00	RTI
59	Bank of Maharastra	60146166214	01-04-2018	956.00	31-03-2019	956.00	0.00	HCY
60	Uco bank,Jharsugusa	06360110063231	01-04-2018	145004.30	31-03-2019	145004.30	0.00	HCY

61	Syndicate bank,Jharsuguda	80462200018470	01-04-2018	1501.96	31-03-2019	1501.96	0.00	Aadhar card
62	Syndicate bank,Jharsuguda	80462200008275	01-04-2018	1132.26	31-03-2019	1132.26	0.00	Election
63	SBI,Jharsuguda	35140148379	01-04-2018	557358.76	31-03-2019	557358.76	0.00	NULM
64	OBC,Jharsuguda	114820110001294	31-03-2019	1646414.00	31-03-2019	1646414.00	0.00	NSAP
65	Axis Bank,Jharsuguda	91301004004191	31-03-2019	83120.00	31-03-2019	83120.00	0.00	NSAP
66	Axis Bank,Jharsuguda	914020021381122	31-03-2019	10254825.00	31-03-2019	10254825.00	0.00	NSAP
67	HDFC Bank,Jharsuguda	50100040007166	31-03-2019	8273107.00	31-03-2019	8273107.00	0.00	NSAP
68	SBI,Jharsuguda	32715608771	31-03-2019	1961386.00	31-03-2019	1961386.00	0.00	NSAP
69	Axis Bank,Jharsuguda	917020083680956	31-03-2019	19496400.00	31-03-2019	19496400.00	0.00	NSAP
70	Axis Bank,Jharsuguda	917020084453010	31-03-2019	66000.00	31-03-2019	66000.00	0.00	NSAP
71	Axis Bank,Jharsuguda	917020084085044	31-03-2019	2310600.00	31-03-2019	2310600.00	0.00	NSAP
72	Axis Bank,Jharsuguda	91702008412258	31-03-2019	300000.00	31-03-2019	300000.00	0.00	NSAP
73	Axis Bank,Jharsuguda	917020084647590	31-03-2019	552400.00	31-03-2019	552400.00	0.00	NSAP
74	SBI,Jharsuguda	37762864937	31-03-2019	392021.10	31-03-2019	392021.10	0.00	BIJU YUVA VAHINI
75	HDFC,Jharsuguda	50100234803391	31-03-2019	74515.00	31-03-2019	74515.00	0.00	ODISHA LAND RIGHTS
GRAND TOTAL				716860291.52		712798043.52	4062248.00	

## Reconciliation

### Reason of difference

<b>1/A/C No-2218000100013989 of PNB, Jharsuguda</b>			
CB as per pass book			298,752.47
a	Deduct Cheque issued but not encashed as on 31.03.2019.		
	Cheque No/Date	Amount	Amount
	446862/18.03.17	2,000.00	
	447863/18.03.17	1,000.00	
	Total	3,000.00	(-) 3000.00
CB as per cash book			295,752.47
<b>2/A/C No-3540020100009512 of UBI, Jharsuguda</b>			
CB as per pass book			17,674,569.86
a	Deduct Cheque issued but not encashed as on 31.03.2019.		
	Cheque No/Date	Amount	Amount
	021474/25.01.17	5,400.00	
	008002/06.03.18	7,000.00	
	Total	12,400.00	(-) 12400.00
CB as per cash book			17,662,169.86
<b>3/A/C No-2805101002840 of Canara bank, Jharsuguda</b>			
CB as per pass book			41,337,345.00
a	Deduct Cheque issued but not encashed as on 31.03.2019.		
	Cheque No/Date	Amount	Amount
	948924/17.06.17	52,798.00	
	Total	52,798.00	(-) 52798.00
CB as per cash book			41,284,547.00
<b>4/A/C No-740104000008334 of IDBI Jharsuguda</b>			
CB as per pass book			6,588,398.00
a	Deduct Cheque issued but not encashed as on 31.03.2019.		
	Cheque No/Date	Amount	Amount
	123103/06.12.17	367.00	
	123136/11.10.18	329.00	
	123165/30.03.19	9,554.00	
	RTGS/30.03.19	2,781.00	

	<b>Total</b>	<b>13,031.00</b>	<b>(-) 13031.00</b>
<b>b</b>	<b>Add cheque shown receipt but credited in pass book after 31.03.19</b>		
	Cheque No/Date	Amount	
	00037/30.03.19	9,554.00	
	<b>Total</b>	<b>9,554.00</b>	<b>(+) 9554.00</b>
	<b>CB as per cash book</b>		<b>6,584,921.00</b>
	<b>5A/C No-740104000060826 of IDBI Jharsuguda</b>		
	<b>CB as per pass book</b>		<b>6,856,049.00</b>
<b>a</b>	<b>Deduct Cheque issued but not encashed as on 31.03.2019.</b>		
	Cheque No/Date	Amount	Amount
	167339/23.10.17	5,000.00	
	167410/23.10.17	2,000.00	
	167419/10.11.17	10,000.00	
	189451/27.10.18	175,000.00	
	189455/01.11.18	7,000.00	
	189468/22.11.18	3,000.00	
	194969/22.11.18	3,000.00	
	194974/22.11.18	5,000.00	
	195000/30.03.19	196,000.00	
	195001/30.03.19	1,500,000.00	
	<b>Total</b>	<b>1,906,000.00</b>	<b>(-) 1906000.00</b>
	<b>CB as per cash book</b>		<b>4,950,049.00</b>
	<b>6A/C No-3010010000428 of BOB, Jharsuguda</b>		
	<b>CB as per pass book</b>		<b>33,717.50</b>
<b>a</b>	<b>Deduct Cheque issued but not encashed as on 31.03.2019.</b>		
	Cheque No/Date	Amount	Amount
	00018/26.11.18	15,849.00	
	<b>Total</b>	<b>15,849.00</b>	<b>(-) 15849.00</b>
	<b>CB as per cash book</b>		<b>17,868.50</b>
	<b>7A/C No-913010017456700 of Axis bank, Jharsuguda</b>		
	<b>CB as per pass book</b>		<b>17,957,467.00</b>
<b>a</b>	<b>Deduct Cheque issued but not encashed as on 31.03.2019.</b>		
	Cheque No/Date	Amount	Amount
	246466/20.04.16	7,000.00	
	289076/09.07.16	9,000.00	
	300188/22.08.17	5,000.00	
	310156/07.11.17	5,000.00	
	310180/16.02.18	4,881.00	
	352186/15.03.19	7,660.00	
	352201/23.03.19	4,450.00	
	352204/26.03.19	5,000.00	
	352194/18.03.19	16,934.00	
	352206/26.03.19	2,500.00	
	352174/20.02.19	5,750.00	
	352175/20.02.19	5,000.00	
	352178/22.02.19	7,434.00	
	352187/15.03.19	6,350.00	
	352188/15.03.19	5,250.00	
	<b>Total</b>	<b>97,209.00</b>	<b>(-) 97209.00</b>
	<b>CB as per cash book</b>		<b>17,860,258.00</b>
	<b>8A/C No-914010000948945 of Axis bank, Jharsuguda</b>		
	<b>CB as per pass book</b>		<b>6,433,811.50</b>
<b>a</b>	<b>Deduct Cheque issued but not encashed as on 31.03.2019.</b>		
	Cheque No/Date	Amount	Amount
	328966/11.07.17	57,187.00	
	<b>Total</b>	<b>57,187.00</b>	<b>(-) 57187.00</b>
	<b>CB as per cash book</b>		<b>6,376,624.50</b>
	<b>9A/C No-501800033948103 of HDFC bank, Jharsuguda</b>		
	<b>CB as per pass book</b>		<b>1,914,413.94</b>
<b>a</b>	<b>Deduct Cheque issued but not encashed as on 31.03.2019.</b>		
	Cheque No/Date	Amount	Amount
	000708/22.07.16	4,900.00	
	000713/25.07.16	3,000.00	
	000827/10.11.16	3,000.00	
	001056/23.06.18	3,435.00	

	001211/22.12.18	10,000.00	
	001223/14.01.19	5,000.00	
	001240/08.02.19	7,000.00	
	001262/13.03.19	9,137.00	
	001264/15.03.19	5,600.00	
	001265/15.03.19	14,395.00	
	001266/15.03.19	2,225.00	
	001276/20.03.19	25,000.00	
	001282/27.03.19	3,511.00	
	001287/28.03.19	29,200.00	
	001288/28.03.19	29,200.00	
	001292/30.03.19	15,000.00	
	001291/30.03.19	591,600.00	
	<b>Total</b>	<b>761,203.00</b>	(-) 761203.00
	<b>CB as per cash book</b>		<b>1,153,210.94</b>
<b>10 A/C No-50100095745544 of HDFC bank, Jharsuguda</b>			
	<b>CB as per pass book</b>		<b>409,028.00</b>
a	Deduct Cheque issued but not encashed as on 31.03.2019.		
	Cheque No/Date	Amount	Amount
	00001/25.01.18	329,214.00	
	<b>Total</b>	<b>329,214.00</b>	(-) 329214.00
	<b>CB as per cash book</b>		<b>79,814.00</b>
<b>11 A/C No-50100234803595 of HDFC bank, Jharsuguda</b>			
	<b>CB as per pass book</b>		<b>49,093,281.00</b>
a	Deduct Cheque issued but not encashed as on 31.03.2019.		
	Cheque No/Date	Amount	Amount
	000011/11.10.18	2,582.00	
	000037/30.03.19	9,554.00	
	<b>Total</b>	<b>12,136.00</b>	(-) 12136.00
	<b>CB as per cash book</b>		<b>49,081,145.00</b>
<b>12 A/C No-0636010049235 of Uco bank, Jharsuguda</b>			
	<b>CB as per pass book</b>		<b>15,744,128.00</b>
a	Deduct Cheque issued but not encashed as on 31.03.2019.		
	Cheque No/Date	Amount	Amount
	051260/26.12.15	2,000.00	
	50532/29.01.16	2,000.00	
	95190/10.03.16	2,000.00	
	95207/10.03.16	2,000.00	
	95207/10.03.16	2,000.00	
	995356/28.03.16	2,000.00	
	995380/28.03.16	2,000.00	
	52231/28.03.16	2,000.00	
	52239/29.03.16	2,000.00	
	52286/29.03.16	2,000.00	
	52304/29.03.16	2,000.00	
	52305/29.03.16	2,000.00	
	52306/29.03.16	2,000.00	
	52307/29.03.16	2,000.00	
	52316/29.03.16	2,000.00	
	52318/29.03.16	2,000.00	
	52321/29.03.16	2,000.00	
	52322/29.03.16	2,000.00	
	52323/29.03.16	2,000.00	
	52324/29.03.16	2,000.00	
	52328/29.03.16	2,000.00	
	52344/30.03.16	2,000.00	
	52347/30.03.16	2,000.00	
	52368/30.03.16	2,000.00	
	52369/30.03.16	2,000.00	
	52370/30.03.16	2,000.00	
	52374/30.03.16	2,000.00	
	52375/30.03.16	2,000.00	
	52392/30.03.16	2,000.00	
	52393/30.03.16	2,000.00	
	52394/30.03.16	2,000.00	

	52400/20.04.16	2,000.00	
	52444/20.04.16	2,000.00	
	52454/20.04.16	2,000.00	
	52459/20.04.16	2,000.00	
	52484/20.04.16	2,000.00	
	52496/07.05.16	2,000.00	
	52507/07.05.16	2,000.00	
	52535/20.05.16	2,000.00	
	52563/20.05.16	2,000.00	
	998702/31.05.16	2,000.00	
	998703/31.05.16	2,000.00	
	998754/29.06.16	2,000.00	
	998762/29.06.16	2,000.00	
	998764/29.06.16	2,000.00	
	998772/29.06.16	2,000.00	
	998785/29.06.16	2,000.00	
	998792/29.06.16	2,000.00	
	998817/23.07.16	2,000.00	
	998822/23.07.16	2,000.00	
	998844/23.07.16	2,000.00	
	998858/30.07.16	2,000.00	
	998921/17.08.16	2,000.00	
	998923/17.08.16	2,000.00	
	998931/17.08.16	2,000.00	
	998952/17.08.16	2,000.00	
	998998/17.08.16	2,000.00	
	993024/17.08.16	2,000.00	
	993025/17.08.16	2,000.00	
	993027/17.08.16	2,000.00	
	993031/22.08.16	2,000.00	
	993088/22.08.16	2,000.00	
	994733/14.09.16	2,000.00	
	994745/14.09.16	2,000.00	
	994843/26.11.16	2,000.00	
	994846/26.11.16	2,000.00	
	994905/28.11.16	2,000.00	
	994908/28.11.16	2,000.00	
	994909/28.11.16	2,000.00	
	994910/28.11.16	2,000.00	
	994918/28.11.16	2,000.00	
	994928/28.11.16	2,000.00	
	994929/28.11.16	2,000.00	
	994935/28.11.16	2,000.00	
	012725/14.12.16	2,000.00	
	012758/28.12.16	2,000.00	
	012761/28.12.16	2,000.00	
	012783/04.02.17	2,000.00	
	012788/04.02.17	2,000.00	
	012789/04.02.17	2,000.00	
	012790/04.02.17	2,000.00	
	012812/04.02.17	2,000.00	
	001382/07.09.17	8,000.00	
	009052/21.05.18	6,667.00	
	017914/12.09.18	8,000.00	
	017922/12.09.18	8,000.00	
	019857/05.11.18	2,000.00	
	019868/05.11.18	2,000.00	
	019872/05.11.18	2,000.00	
	019874/05.11.18	2,000.00	
	019883/05.11.18	2,000.00	
	019884/05.11.18	2,000.00	
	019887/05.11.18	2,000.00	
	019890/05.11.18	2,000.00	
	019974/05.11.18	2,000.00	
	019893/05.11.18	2,000.00	

	019894/05.11.18	2,000.00	
	019895/05.11.18	2,000.00	
	019896/05.11.18	2,000.00	
	019897/05.11.18	2,000.00	
	019898/05.11.18	2,000.00	
	019899/05.11.18	2,000.00	
	019900/05.11.18	2,000.00	
	019901/05.11.18	2,000.00	
	019906/05.11.18	2,000.00	
	019927/26.11.18	2,000.00	
	021044/11.12.18	6,000.00	
	021829/31.12.18	2,000.00	
	021834/31.12.18	2,000.00	
	021835/31.12.18	2,000.00	
	021837/31.12.18	2,000.00	
	021841/31.12.18	2,000.00	
	021849/31.12.18	2,000.00	
	021851/31.12.18	2,000.00	
	021853/31.12.18	2,000.00	
	021858/31.12.18	2,000.00	
	021865/14.01.19	2,000.00	
	021868/14.01.19	2,000.00	
	021869/14.01.19	2,000.00	
	021870/14.01.19	2,000.00	
	021871/14.01.19	2,000.00	
	021874/14.01.19	2,000.00	
	021875/14.01.19	2,000.00	
	021876/14.01.19	2,000.00	
	021877/14.01.19	2,000.00	
	021878/14.01.19	2,000.00	
	021879/14.01.19	2,000.00	
	021880/14.01.19	2,000.00	
	021961/14.01.19	2,000.00	
	021962/14.01.19	2,000.00	
	021968/14.01.19	2,000.00	
	021971/14.01.19	2,000.00	
	021972/14.01.19	2,000.00	
	021973/14.01.19	2,000.00	
	021975/14.01.19	2,000.00	
	021977/14.01.19	2,000.00	
	021988/14.01.19	2,000.00	
	021989/14.01.19	2,000.00	
	021990/14.01.19	2,000.00	
	021991/14.01.19	2,000.00	
	023041/15.01.19	6,000.00	
	023052/19.01.19	2,000.00	
	023084/19.01.19	2,000.00	
	023065/24.01.19	2,000.00	
	023067/24.01.19	2,000.00	
	023068/24.01.19	2,000.00	
	023069/24.01.19	2,000.00	
	023070/24.01.19	2,000.00	
	023071/24.01.19	2,000.00	
	023072/24.01.19	2,000.00	
	023073/24.01.19	2,000.00	
	023074/24.01.19	2,000.00	
	023075/24.01.19	2,000.00	
	023077/24.01.19	2,000.00	
	023081/24.01.19	2,000.00	
	023083/24.01.19	2,000.00	
	023084/24.01.19	2,000.00	
	023085/24.01.19	2,000.00	
	023086/24.01.19	2,000.00	
	023087/24.01.19	2,000.00	
	023088/24.01.19	2,000.00	

	023089/24.01.19	2,000.00	
	023090/24.01.19	2,000.00	
	023091/24.01.19	2,000.00	
	023091/24.01.19	2,000.00	
	023094/24.01.19	2,000.00	
	023112/14.03.19	2,000.00	
	023113/14.03.19	2,000.00	
	<b>Total</b>	<b>366,667.00</b>	<b>(-) 366667.00</b>
	<b>CB as per cash book</b>		<b>15,377,461.00</b>

1- Total discrepancy as on 31.03.2019 – Rs 40,62,248.00

2 – Amount reconciled as on 31.03.2019 - Rs 36,95,581.00

3- Amount not reconciled as on 31.03.2019 - Rs 3,66,667.00

Different cheques issued for Rs 3,66,667.00 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 , 2017-18 and 2018-19 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 -5**

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 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 without depositing the same as per Rule 85(2) of OM Rules 1953 (OSP -5)**

As information supplied by the local authority, no fund has been appropriated for expenditure. The fund received has been deposited in concerned Bank Account.

**PARA -5.4- Maintenance of more than one Bank Accounts for one Scheme OSP – 83-85**

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	ICICI Bank,Jharsuguda	046801001197
			UCO Bank,Jharsuguda	06360100003978
			Axis Bank,Jharsuguda	913010019050487
5	MVT Grant	3	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 transferring 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 - 2018-2019

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Steel Almirah	33	4	0	37.00	37	SRP-60
2	Air Conditioner	12	7	0	19.00	19	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	Cooler	8	1	0	9.00	9	SRP -70
7	S Type Chair	41	0	0	41.00	41	SRP -76
8	Table	21	2	0	23.00	23	SRP -77
9	Stabilizer	14	7	0	21.00	21	SRP -79
10	Refrigerator	1	0	0	1.00	1	SRP -80
11	Cess Pool Machine	3	0	0	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	5	0	0	5.00	5	SRP - 9,Damaged - 1
16	TATA - 407	1	0	0	1.00	1	SRP -10,Damaged - 1
17	Tractor	4	0	0	4.00	4	SRP -12, Damaged - 4
18	Water Tanker	10	0	0	10.00	10	SRP -14,Damaged -1
19	Tractor Trolley	2	0	0	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	Petrol Auto	1	0	0	1.00	1	SRP -30
24	JCB Loader	1	0	0	1.00	1	SRP - 32
25	Office Vehicle Innova	1	0	0	1.00	1	SRP - 34
26	Hond Water Pump	2	0	0	2.00	2	SRP - 36
27	Office Generator	1	0	0	1.00	1	SRP - 38
28	Tree Cutter Machine Big	4	0	0	4.00	4	SRP - 40
29	Computer	12	0	0	12.00	12	SRP - 42
30	Printer	10	0	0	10.00	10	SRP - 45
31	Printer	10	0	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	Steel Rack	0	8	0	8.00	8	SRP-74
35	240Ltr Plastic Bin	0	100	0	100.00	100	SRP-186

**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 - 2018-2019

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	01-04-2018	109895.00	0.00	109895.00	0.00	31-03-2019	109895.00	31-03-2019	109895.00	0.00	
	<b>GRAND TOTAL</b>	<b>109895.00</b>	<b>0.00</b>	<b>109895.00</b>	<b>0.00</b>		<b>109895.00</b>		<b>109895.00</b>	<b>0.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

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:-

Sl.No	Particulars	Date of Investment	Amount	Date of Maturity
1	12 years NP Certificates	31.03.1958	100	31.03.1970
		15.07.1958	500	15.07.1970
		15.07.1958	50	15.07.1970
		15.07.1958	40	15.07.1970
		15.07.1958	5	15.07.1970
		27.02.1959	200	27.02.1971
		<b>Total</b>	<b>895</b>	
	24 % Govt.Loan Bond CA -001178	19.08.1959	1000	19.08.1971
		<b>Total</b>	<b>1000</b>	
3	5.5 % Govt. Loan Bond OA - 033663 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033664 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033665 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033666 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033667 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033668 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033669 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033670 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033671 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033672 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033673 of 1977	23.05.1965	100	23.08.1977

	5.5 % Govt. Loan Bond OA - 033674 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033675 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033676 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033677 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033678 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033679 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033680 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033681 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033682 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033683 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033684 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033685 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033686 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033687 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033688 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033689 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033690 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033691 of 1977	23.05.1965	100	23.08.1977
	5.5 % Govt. Loan Bond OA - 033692 of 1977	23.05.1965	100	23.08.1977
	<b>Total</b>		<b>3000</b>	
4	5.5 % Govt. Loan OA - 033565	23.08.1965	500	23.08.1971
	5.5 % Govt. Loan OA - 033565	23.08.1965	500	23.08.1971
	5.5 % Govt. Loan OA - 033565	23.08.1965	500	23.08.1971
	5.5 % Govt. Loan OA - 033565	23.08.1965	500	23.08.1971
	<b>Total</b>		<b>2000</b>	
5	5.5 % Govt. Loan OA - 033565	23.08.1965	500	23.08.1971
	5.5 % Govt. Loan OA - 033565	23.08.1965	500	23.08.1971
	5.5 % Govt. Loan OA - 033565	23.08.1965	500	23.08.1971
	5.5 % Govt. Loan OA - 033565	23.08.1965	500	23.08.1971
	<b>Total</b>		<b>2000</b>	
6	65.5 % Govt. Loan GA - 0025192	01.06.1969	100	01.09.1981
	65.5 % Govt. Loan GA - 0025193	01.06.1969	100	01.09.1981
	65.5 % Govt. Loan GA - 0025194	01.06.1969	100	01.09.1981
	65.5 % Govt. Loan GA - 0025195	01.06.1969	100	01.09.1981
	65.5 % Govt. Loan GA - 0025196	01.06.1969	100	01.09.1981
	<b>Total</b>		<b>500</b>	

7	5.5 % Govt. Loan GA - 002519	01.06.1969	100	01.09.1981
	5.5 % Govt. Loan GA - 002520	01.06.1969	100	01.09.1981
	5.5 % Govt. Loan GA - 002521	01.06.1969	100	01.09.1981
	5.5 % Govt. Loan GA - 002522	01.06.1969	100	01.09.1981
	5.5 % Govt. Loan GA - 002523	01.06.1969	100	01.09.1981
		<b>Total</b>	<b>500</b>	
8	District Co-Operative Market Society	03.05.1984	100000	N/A
		<b>Total</b>	<b>100000</b>	
		<b>G.Total</b>	<b>109895</b>	

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

**PARA: 8 ADVANCE**

Jharsuguda Municipality. Jharsuguda - 2018-2019

Sno	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2018	All cash book	5929636.00	5305000.00	11234636.00	4907725.00	31-03-2019	6326911.00	31-03-2019	6326911.00	0.00	
	<b>GRAND TOTAL</b>		<b>5929636.00</b>	<b>5305000.00</b>	<b>11234636.00</b>	<b>4907725.00</b>		<b>6326911.00</b>		<b>6326911.00</b>	<b>0.00</b>	

**Comments :**

**PARA-8.1:-Details of Advance Paid during 2018-19 but not adjusted till 31.03.2019:-(P.O.M.No. /dt.)**

As per provisions of SR 509 of Orissa Treasury Code (Vol-I) and Rule 136 to 140 of OM Rules, 1953 and instruction of the Finance Department, advance granted to contractors and individuals for departmental and allied purposes were required to be promptly adjusted within one month from the date of disbursement of advance by submitting detailed accounts and refunding balances, if any. But, on scrutiny of the Accountant Cash Book of the Municipality for the year 2018-19 and other records and registers relating to advance, it was found that the following advances has been sanctioned during the accounting year for various purposes but not adjusted till 31.03.2019. The facts and figures has been confirmed by the local authority vide audit Memo as above. The details of such unadjusted advances are furnished below.

Sl. No.	Name of the advancee	Voucher No/Date	Amount	Purpose	Name of the sanctioning authority
1	Sri Babaji Charan Sia, JC	7/05.04.18	35,000.00	Opening of jalachhatra centre at different wards in municipality area	Sri Ram Chandra Pradhan,EO
		<b>Total</b>	<b>35,000.00</b>		
2	Sri Dillip Kumar Pradhan,Peon	47/26.04.18	2,000.00	Education of his children	Do
		<b>Total</b>	<b>2,000.00</b>		
3	Sri Jaydev Mahar,Peon	222/22.06.18	17,500.00	Education of his children	
		1059/19.03.19	15,000.00	Medical purpose of his wife	
		<b>Total</b>	<b>32,500.00</b>		
4	Smt. Kamini Sahu,Peon	223/22.06.18	12,500.00	Education of his children	
		<b>Total</b>	<b>12,500.00</b>		
5	Md Nasir, Peon	300/13.07.18	12,500.00	Education of his children	

		<b>Total</b>	<b>12,500.00</b>		
6	Smt. Mamata Pandey, JA	352/04.08.18	37,500.00	Education of his children	
		<b>Total</b>	<b>37,500.00</b>		
7	Sri Dipak Kumar Nayak, AT	916/24.01.19	30,000.00	Observation of Republic day	
		<b>Total</b>	<b>30,000.00</b>		
8	Sri Suresh Chandra Mohanty, DA	974/16.02.19	75,000.00	Education of his children	
		1007/08.03.19	50,000.00	Fuel charges for municipal vehicle	
		<b>Total</b>	<b>1,25,000.00</b>		
9	Sri Ramsananda Thakur	498/27.09.18	10,000.00	Medical treatment of self	
		1060/19.03.19	60,000.00	Marriage of her son	
		<b>Total</b>	<b>70,000.00</b>		
10	Sri Kailash Chandra Pradhan, JC	501/29.09.18	22,500.00	Medical treatment of self	
		996/06.03.19	1,00,000.00		
		<b>Total</b>	<b>1,22,500.00</b>		
11	Sri Ganesh Munda, Peon	502/29.09.18	15,000.00	Marriage of her daughter	
		<b>Total</b>	<b>15,000.00</b>		
12	Sri Suresh Kumar Sahu, Peon	613/31.10.18	18,000.00	Medical treatment oof his wife	
		<b>Total</b>	<b>18,000.00</b>		
13	Sri Rashmi Ranjan Mohanty, JC	696/22.11.18	26,000.00	Medical treatment of self	
		<b>Total</b>	<b>26,000.00</b>		
14	Sri Somanath Patel, SC	722/28.11.18	26,000.00	Medical treatment of self	
		<b>Total</b>	<b>26,000.00</b>		
15	Sri Kedar Patel, Peon	797/03.12.18	45,000.00	Marriage of her daughter	
		<b>Total</b>	<b>45,000.00</b>		
16	Sri Kailash Majhi, Peon	942/08.02.19	40,000.00	Medical treatment of self	
		<b>Total</b>	<b>40,000.00</b>		
17	Sri Aditya Kumar Patra, Cashier	973/16.02.19	75,000.00	Education of his children	
		<b>Total</b>	<b>75,000.00</b>		
18	Sri Prafulla Kumar Pradhan, Peon	975/16.02.19	30,000.00	Medical treatment of self	
		<b>Total</b>	<b>30,000.00</b>		
19	Smt. Binodini Banchor, Peon	24/03.12.18	40,000.00	Marriage of her daughter	
		<b>Total</b>	<b>40,000.00</b>		
20	Sri Pradip Kumar Mishra, Peon	997/06.03.19	25,000.00	Medical treatment of his father	
		<b>Total</b>	<b>25,000.00</b>		
21	Sri Budhram Sahu, Peon	1086/23.03.19	10,000.00	Medical treatment of his father	
		<b>Total</b>	<b>10,000.00</b>		
		<b>Grand Total</b>	<b>8,29,500.00</b>		

In response to issue of POM in this regard the local authority assured to adjust the same at an early date. Hence, the local authority is advised to take effective steps for early adjustment of the above advances.

**PARA-8.2:-Details of Advance adjusted during the Year 2018-19 which was paid previously.**

On scrutiny of the Accountant Cash Book of the Municipality for the Year 2018-19 and records and registers relating to advance, it was revealed that the following advances were sanctioned during the previous year and also got adjusted during the year under audit. The detailed list of such advances has been furnished in the table below.

**A.For the year 2014-15.**

Sl. No.	Advance paid				Advance adjusted		Balance
	Name of the advancee	Vr No/ Date	Amount	Purpose	Vr No/Date or deduction from pay bill	Amount	
1	2	3	4	5	6	7	8
1	Sri Rashmi Ranjan Mohanty, JA	1065/15.12.14	4,000.00	Medical advance	3/17 to 7/17	4,000.00	-
2	Sri Laxman Sahu, Peon	1130/22.12.14	6,000.00	Marriage of daughter	8/17 & 4/18 to 6/18	6,000.00	-
		<b>Total</b>	<b>10,000.00</b>			<b>10,000.00</b>	<b>-</b>

**B.For the year 2016-17.**

Sl. No.	Advance paid				Advance adjusted		Balance
	Name of the advancee	Vr No/ Date	Amount	Purpose	Vr No/Date or deduction from pay bill	Amount	
1	2	3	4	5	6	7	8
1	Smt. Mamata Pandey, JC	765/04.11.16	9,000.00	Eduction	3/18 to 8/18	9,000.00	-
2	Sri Pradeep Kumar Mishra, Peon	1028/08.02.17	7,500.00	Medical	3/18 to 5/18	7,500.00	-
3	Sri Suresh Chandra Mohanty, V IC	1050/17.02.17	17,500.00	Medical	3/18 to 9/18	17,500.00	-
4	Aditya Kumar Patra, Cashier	1064/03.03.17	15,625.00	Medical	3/18 to 7/18	17,500.00	-
		<b>Total</b>	<b>49,625.00</b>			<b>49,625.00</b>	<b>-</b>

**C.For the year 2017-18.**

Sl. No.	Advance paid				Advance adjusted		Balance
	Name of the advancee	Vr No/ Date	Amount	Purpose	Vr No/Date or deduction from pay bill	Amount	



1	2	3	4	5	6	7	8
1	Sri Babaji Charan Sia	02/04.04.17	35,000.00	Purchase of Jalchhatra materials	-	-	35,000.00
2	Sri Kailash Chandra Besan, Peon	03/06.04.17	15,000.00	Marriage of her daughter	03/18 to 8/18	15,000.00	-
3	Md Nasir, Peon	04/06.04.17	10,000.00	Do	03/18 to 6/18	10,000.00	-
4	Sri Bishnu Kumar Padhi, JA	83/26.04.17	18,750.00	Medical treatment of his wife	03/18 to 8/18	18,750.00	-
5	Sri Suresh Kumar Sahu	175/17.05.17	14,000.00	Medical treatment of his wife	03/18 to 8/18	14,000.00	-
6	Sri Jayadev Mahar, Peon	177/19.05.17	8,000.00	Education of her daughter	03/18 to 6/18	8,000.00	-
7	Sri Kashi Prasad Yadav, Peon	224/02.06.17	6,000.00	Education of her son	03/18 to 4/18	6,000.00	-
8	Sri Dillip Kumar Pradhan, Peon	320/13.07.17	6,000.00	Education of her son	03/18 to 5/18	6,000.00	-
9	Sri Jagannath Patel, Ex-TC	639/09.10.17	85,000.00	Marriage of her daughter	03/18 to 2/19	60,000.00	25,000.00 Adjusted from pay bill of 3/19 to 7/19
10	Smt Kamini Sahu, Peon	761/22.11.17	24,000.00	Funeral ceremony of her father	03/18 to 2/19	24,000.00	-
11	Sri Prafulla Pradhan, Peon	818/12.12.17	26,000.00	Medical treatment of his wife	03/18 to 2/19	24,000.00	2,000.00 Adjusted from pay bill of 3/19
12	Sri Deepak Kumar Nayak, AT	919/25.01.18	30,000.00	Observation of republic day	VR No-59/02.05.18	30,000.00	-
13	Sri Suresh Chandra Mohanty, DA	938/25.01.18	30,000.00	Repair of vehicle	-	-	30,000.00
14	Sri Anandit Naik, Peon	995/16.02.18	1,00,000.00	Marriage of her daughter	03/18 to 2/19	60,000.00	40,000.00
15	Sri Thabir Rout, Peon	1049/15.03.18	30,000.00	Repair of house	04/18 to 2/19	22,000.00	8,000.00 Adjusted from pay bill of 3/19 to 6/19
16	Sri Budhram Sahu, Peon	1083/17.03.18	10,000.00	Marriage of his nephew	04/18 to 8/18	10,000.00	-
17	Sri Kishore Kumar Naik, TC	1106/23.03.2018	1,00,000.00	Marriage of his son	04/18 to 2/19	55,000.00	45,000.00
18	Sri Arjun Behera, Peon	1110/29.03.18	10,000.00	Education of his son	04/18 to 8/18	10,000.00	-
	<b>Total</b>		<b>5,57,750.00</b>			<b>3,72,750.00</b>	<b>1,85,000.00</b>

**D. Abstracts of total advance adjusted which was paid previously.**

Sl. No.	Year	Amount adjusted	Remarks
1	2014-15	10,000.00	
2	2016-17	49,625.00	
3	2017-18	3,72,750.00	
	<b>Total</b>	<b>4,32,375.00</b>	

**PARA-8.3:-Loss of Council funds due to non adjustment of advances outstanding for more than one year:(P.O.M.No. 26 dtd. 21.09.19 )**

On scrutiny of the paid vouchers of accountant cash book, advance register for the year 2018-19, it was noticed that the following advances which have been sanctioned during the year 2017-18 but remained un-adjusted till 31.03.2019. In pursuance of G.O. No. 2221/F, Dt. 08-03-2002 advances remaining outstanding for more than one year is to be treated as loss to the govt. fund. Hence, the local authority was asked to confirm the facts and figure and explain to audit the reasons for non-adjustment of those advances.

In response to the audit memo the local authority replied that steps are being taken for adjustment of the advances. The local authority did not furnish any valid reason for such non adjustment of the advances for more than one year. The amount of Rs 1,85,000.00 found remain pending for adjustment which was paid during the year 2017-18. However Rs 35,000.00 was found adjusted during the year 2019-20. Hence, the balance amount of advance worth of Rs 1,50,000.00 (1,85,000.00 – 35,000.00) is treated as loss of the Municipality and suggested for recovery from the advancee and the sanctioning authority in equal share. The details are furnished below.

Sl. No.	Advance paid				Advance adjusted		Balance	Remarks
	Name of the advancee	Vr No/ Date	Amount	Purpose	Vr No/Date or deduction from pay bill	Amount		
1	2	3	4	5	6	7	8	
1	Sri Babaji Charan Sia	02/04.04.17	35,000.00	Purchase of Jalchhatra materials	-	-	35,000.00	
9	Sri Jagannath Patel, Ex-TC	639/09.10.17	85,000.00	Marriage of her daughter	03/18 to 2/19	60,000.00	25,000.00	Adjusted from pay bill of 3/19 to 7/19
11	Sri Prafulla Pradhan, Peon	818/12.12.17	26,000.00	Medical treatment of his wife	03/18 to 2/19	24,000.00	2,000.00	Adjusted from pay bill of 3/19
13	Sri Suresh Chandra Mohanty, DA	938/25.01.18	30,000.00	Repair of vehicle	-	-	30,000.00	
14	Sri Anandit Naik, Peon	995/16.02.18	1,00,000.00	Marriage of her daughter	03/18 to 2/19	60,000.00	40,000.00	
15	Sri Thabir Rout, Peon	1049/15.03.18	30,000.00	Repair of house	04/18 to 2/19	22,000.00	8,000.00	Adjusted from pay bill of 3/19 to 6/19
17	Sri Kishore Kumar Naik, TC	1106/23.03.2018	1,00,000.00	Marriage of his son	04/18 to 2/19	55,000.00	45,000.00	
18	Sri Arjun Behera, Peon	1110/29.03.18	10,000.00	Education of his son	04/18 to 8/18	10,000.00	-	
		<b>Total</b>	<b>4,16,000.00</b>			<b>2,31,000.00</b>	<b>1,85,000.00</b>	Rs 35,000.00 adjusted during 2019-20

**PARA-8.4:-Year wise break up of Outstanding Advance.**

The year wise break up of outstanding advance as on 31.03.2019 is furnished below.

Year wise break up of outstanding advances				
Sl.No	Year	Accountant Cash book	SJSRY cash book	Total
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	10,73,500.00	0.00	10,73,500.00
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
5	2014-15	3,35,000.00	71,469.00	4,06,469.00
6	2015-16	0.00	0.00	0.00
7	2016-17	17,000.00	0.00	17,000.00
8	2017-18	1,85,000.00	0.00	1,85,000.00
	2018-19	8,29,500.00	0.00	8,29,500.00

Total		48,97,542.00	14,29,369.00	63,26,911.00
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**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Sri Kishore Kumar Naik	Tax Collector	Jharsuguda Municipality. Jharsuguda	22500
2	Sri Anandit Naik	Peon	Jharsuguda Municipality. Jharsuguda	20000
3	Sri Suresh Chandra Mohanty	DA	Jharsuguda Municipality. Jharsuguda	15000
4	Sri Babaji Charan Sia	DA	Jharsuguda Municipality. Jharsuguda	17500
5	Sri Rama Chandra Pradhan	Executive Officer	Jharsuguda Municipality. Dist-Jharsuguda	75000

PARA: 9 **GRANTS**

Jharsuguda Municipality. Jharsuguda - 2018-2019

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	566748459.00	253669731.00	820418190.00	270597548.00	31-03-2019	549820642.00	
	<b>GRAND TOTAL</b>	<b>566748459.00</b>	<b>253669731.00</b>	<b>820418190.00</b>	<b>270597548.00</b>		<b>549820642.00</b>	

**Comments :**

**Statement showing the details of Grants received and utilized in respect of Jharsuguda Municipality for the year 2018-19**

Sl. No.	Head of Account	G.O No/Date	OB as on 01.04.2018	Grants received during 2018-19	Total	Grants utilised during 2018-19	Grants to be utilized as on 31.03.2019	Percentage of utilization
1	2	3	4	5	6	7	8	9
1	Octroi Compensation grants	13788/HUD/31.05.18		43056000.00				0
		1634/HUD/22.01.19		21529000.00				
		<b>Total</b>	<b>11436081.00</b>	<b>64585000.00</b>	<b>76021081.00</b>	<b>66735199.00</b>	<b>9285882.00</b>	88
2	Pension grant	30069/HUD/22.11.18		20188000.00				
		<b>Total</b>	<b>21068235.00</b>	<b>20188000.00</b>	<b>41256235.00</b>	<b>10088842.00</b>	<b>31167393.00</b>	24
3	Road maintenance (Incentive)	22315/HUD/04.08.18		3569158.00				
		22310/HUD/04.08.19		565173.00				
		<b>Total</b>	<b>110551.00</b>	<b>4134331.00</b>	<b>4244882.00</b>	<b>0.00</b>	<b>4244882.00</b>	0
4	Road Development grant							
		<b>Total</b>	<b>2590863.00</b>	<b>0.00</b>	<b>2590863.00</b>	<b>3878705.00</b>	<b>-1287842.00</b>	100
5	13th FCA							
		<b>Total</b>	<b>24656357.00</b>	<b>0.00</b>	<b>24656357.00</b>	<b>0.00</b>	<b>24656357.00</b>	0
6	14th FCA	20957/HUD/30.07.18		23686000.00			0.00	
		30110/HUD/22.11.18		23686000.00			0.00	
		<b>Total</b>	<b>75139297.00</b>	<b>47372000.00</b>	<b>122511297.00</b>	<b>28739963.00</b>	<b>93771334.00</b>	23
7	M.V Tax	17393/HUD/03.07.18		4217000.00			0.00	
		29896/HUD/19.11.18		4216000.00			0.00	
		<b>Total</b>	<b>8580383.00</b>	<b>8433000.00</b>	<b>17013383.00</b>	<b>3829341.00</b>	<b>13184042.00</b>	23
8	Devolution Fund	17969/HUD/07.07.18		13069000.00			0.00	
		28874/HUD/03.11.18		13069000.00			0.00	
		<b>Total</b>	<b>61755611.00</b>	<b>26138000.00</b>	<b>87893611.00</b>	<b>13388192.00</b>	<b>74505419.00</b>	15
9	E.T Grant	26966/HUD/09.10.18	0.00	21528000.00		0.00	0.00	
		<b>Total</b>	<b>50000.00</b>	<b>21528000.00</b>	<b>21578000.00</b>	<b>0.00</b>	<b>21578000.00</b>	0
10	Creation of Capital Asset			0.00			0.00	

		<b>Total</b>	<b>8234018.00</b>	<b>0.00</b>	<b>8234018.00</b>	<b>0.00</b>	<b>8234018.00</b>	0
11	Maint of capital Assets	17717/HUD/05.07.18		431000.00	431000.00		431000.00	0
		16752/HUD/28.06.18		928000.00	928000.00		928000.00	0
		30059/HUD/22.11.18		432000.00	432000.00		432000.00	0
		1602/HUD/22.01.19		928000.00	928000.00		928000.00	0
		<b>Total</b>	<b>906000.00</b>	<b>2719000.00</b>	<b>3625000.00</b>	<b>0.00</b>	<b>3625000.00</b>	0
12	SUDA for repair		0.00	0.00	0.00	0.00	0.00	
		<b>Total</b>	<b>733100.00</b>	<b>0.00</b>	<b>733100.00</b>	<b>0.00</b>	<b>733100.00</b>	0
13	MLALAD				0.00		0.00	
		<b>Total</b>	<b>2021659.00</b>	<b>0.00</b>	<b>2021659.00</b>	<b>0.00</b>	<b>2021659.00</b>	0
14	MPLAD		0		0.00		0.00	
		<b>Total</b>	<b>5010375.00</b>	<b>0.00</b>	<b>5010375.00</b>	<b>300000.00</b>	<b>4710375.00</b>	6
15	Special Problem Fund		0.00	0.00	0.00		0.00	
		<b>Total</b>	<b>727044.00</b>	<b>0.00</b>	<b>727044.00</b>	<b>194851.00</b>	<b>532193.00</b>	27
16	AWC Fund	1184/SW/03.07.18	0.00	364000.00	364000.00		364000.00	0
		1187/SW/03.07.18		2436000.00	2436000.00		2436000.00	0
		<b>Total</b>	<b>3932493.00</b>	<b>2800000.00</b>	<b>6732493.00</b>	<b>0.00</b>	<b>6732493.00</b>	0
17	BRGF				0.00		0.00	
		<b>Total</b>	<b>-6072996.00</b>	<b>0.00</b>	<b>-6072996.00</b>	<b>16658907.00</b>	<b>-22731903.00</b>	100
18	P D Fund				0.00		0.00	
		<b>Total</b>	<b>4819325.00</b>	<b>0.00</b>	<b>4819325.00</b>	<b>0.00</b>	<b>4819325.00</b>	0
19	Election/Census				0.00		0.00	
		<b>Total</b>	<b>341918.00</b>	<b>0.00</b>	<b>341918.00</b>	<b>0.00</b>	<b>341918.00</b>	0
20	Performance based incentive				0.00		0.00	
		<b>Total</b>	<b>-2843299.00</b>	<b>0.00</b>	<b>-2843299.00</b>	<b>0.00</b>	<b>-2843299.00</b>	0
21	IHSDP				0.00		0.00	
		<b>Total</b>	<b>57651991.00</b>	<b>0.00</b>	<b>57651991.00</b>	<b>78282496.00</b>	<b>-20630505</b>	0
22	Conservation of water bodies				0.00		0.00	
		<b>Total</b>	<b>291260.00</b>	<b>0.00</b>	<b>291260.00</b>	<b>0.00</b>	<b>291260.00</b>	0
23	Maintenance of road & bridges				0.00		0.00	
		<b>Total</b>	<b>12768926.00</b>	<b>0.00</b>	<b>12768926.00</b>	<b>4821239.00</b>	<b>7947687.00</b>	38
24	Building repair (Original)		0.00	0.00	0.00	0.00	0.00	
		<b>Total</b>	<b>-974381.00</b>	<b>0.00</b>	<b>-974381.00</b>	<b>0.00</b>	<b>-974381.00</b>	0
25	Road repair (Original)		0.00	0.00	0.00	0.00	0.00	
		<b>Total</b>	<b>-3083262.00</b>	<b>0.00</b>	<b>-3083262.00</b>	<b>0.00</b>	<b>-3083262.00</b>	0
26	Maint of Non residential building		0.00	0.00	0.00	0.00	0.00	
		<b>Total</b>	<b>1100755.00</b>	<b>0.00</b>	<b>1100755.00</b>	<b>0.00</b>	<b>1100755.00</b>	0
27	UIDSSMT		0.00	0.00	0.00	0.00	0.00	
		<b>Total</b>	<b>155829021.00</b>	<b>0.00</b>	<b>155829021.00</b>	<b>0.00</b>	<b>155829021.00</b>	0
28	WODC	603/DPMU/18.05.18		500000.00	500000.00		500000.00	0

		778/DPMU/29.06.18		400000.00	400000.00		400000.00	0
		515/DPMU/23.04.18		4100000.00	4100000.00		4100000.00	0
		1040/DPMU/18.08.18		700000.00	700000.00		700000.00	0
		1129/DPMU/07.09.18		7400000.00	7400000.00		7400000.00	0
		1256/DPMU/20.10.18		4000000.00	4000000.00		4000000.00	0
		208/DPMU/06.02.19		8622000.00	8622000.00		8622000.00	0
		<b>Total</b>	<b>56253611.00</b>	<b>25722000.00</b>	<b>81975611.00</b>	<b>11637293.00</b>	<b>70338318.00</b>	<b>14</b>
29	City Dev Plan		0.00	0.00	0.00	0.00	0.00	
		<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
30	Const of Rest shed		0.00	0.00	0.00	0.00	0.00	
		<b>Total</b>	<b>1791161.00</b>	<b>0.00</b>	<b>1791161.00</b>	<b>0.00</b>	<b>1791161.00</b>	<b>0</b>
31	Const of Public toilet		0.00	0.00	0.00	0.00	0.00	
		<b>Total</b>	<b>1385100.00</b>	<b>0.00</b>	<b>1385100.00</b>	<b>0.00</b>	<b>1385100.00</b>	<b>0</b>
32	Hon/TA/DA of CP/VCP/Councilor	25308/HUD/12.09.18		50400.00	50400.00		50400.00	0
		<b>Total</b>	<b>110000.00</b>	<b>50400.00</b>	<b>160400.00</b>	<b>36900.00</b>	<b>123500.00</b>	<b>23</b>
33	Swasch Bharat Mission			0.00	0.00		0.00	
		<b>Total</b>	<b>24121262.00</b>	<b>0.00</b>	<b>24121262.00</b>	<b>914676.00</b>	<b>23206586.00</b>	<b>4</b>
34	Solid Waste management				0.00		0.00	
		<b>Total</b>	<b>3721000.00</b>	<b>0.00</b>	<b>3721000.00</b>	<b>0.00</b>	<b>3721000.00</b>	<b>0</b>
35	Protection of Govt Land				0.00		0.00	
		<b>Total</b>	<b>1585000.00</b>	<b>0.00</b>	<b>1585000.00</b>	<b>876874.00</b>	<b>708126.00</b>	<b>55</b>
36	UNNATI	Online		9000000.00			0.00	
				3000000.00			0.00	
				9000000.00			0.00	
				9000000.00			0.00	
		<b>Total</b>	<b>15000000.00</b>	<b>30000000.00</b>	<b>45000000.00</b>	<b>30214070.00</b>	<b>14785930.00</b>	<b>67</b>
37	Dist Mineral Fund				0.00		0.00	
		<b>Total</b>	<b>15000000.00</b>	<b>0.00</b>	<b>15000000.00</b>	<b>0.00</b>	<b>15000000.00</b>	<b>0</b>
38	Education Development				0.00		0.00	
		<b>Total</b>	<b>1000000.00</b>	<b>0.00</b>	<b>1000000.00</b>	<b>0.00</b>	<b>1000000.00</b>	<b>0</b>
35	Others		0.00	0.00	0.00		0.00	
		<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
		<b>G Total</b>	<b>566748459.00</b>	<b>253669731.00</b>	<b>820418190.00</b>	<b>270597548.00</b>	<b>549820642.00</b>	<b>32.98</b>

**PARA -9.1- Low Utilization of Govt.Grant (OSP – 100)**

On checking of Grant Position it was noticed that there was unspent grant of Rs 56,67,48,459.00 at the beginning of the year i.e.as on 01.04.2018. During the year under audit a total sum of Rs 25,36,69,731.00 was received under the following schemes. So the total grant available for utilization was Rs 82,04,18,190.00. Only Rs27,05,97,548.00 has been spent out of available grants during the year 2018-19 leaving a balance of Rs 54,98,20,642.00 as on 31.03.2019 for utilization. The percentage of utilization of grants is 32.98% which is very low in comparison to the grants available for utilization. This indicates that the Govt. money released to this Municipality is 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.

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

However 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 2018-19 i.e. as on 31.03.2019 there is unspent grant of Rs. 54,98,20,642. 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	15,39,22,736.00	
2016-17	7,96,25,810.00	
2017-18	11,25,86,136.00	
2018-19	20,36,85,960.00	
Total	<b>54,98,20,642.00</b>	

Hence the local authority is once again suggested to take effective steps to work out the year wise break up of unspent grants. Besides, the grants which are 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 - 2018-2019

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	413642926.00	190017748.00	603660674.00	204191041.00	31-03-2019	399469633.00	
	<b>GRAND TOTAL</b>	<b>413642926.00</b>	<b>190017748.00</b>	<b>603660674.00</b>	<b>204191041.00</b>		<b>399469633.00</b>	

**Comments :**

**PARA 10.1 - UC due for the year 2018-19**

UC due for the year 2018-19 is furnished below:-

Grants Utilized	Amount	Remarks
Total grants utilized during 2018-19	27,05,97,548.00	
Unspent grant refunded under	8,05,79,800.00	
i.PDF-Rs30,00,000.00		
ii.IHSDP-Rs-7,75,79,800.00		
Actual UC due for the year 2018-19	19,00,17,748.00	

**PARA 10.2 - Comments on pending UC (POM -101)**

On checking of the UC position it was noticed that UC to the tune of Rs 41,36,42,926.00 was outstanding for submission as on 01.04.2018. During the year under audit grants to the tune of Rs 19,00,17,748.00 has been utilized. Hence total UC due for submission is Rs 60,36,60,674.00. During the year 2018-19 UC to the tune of Rs 20,41,91,041.00 has been submitted to proper quarter leaving a balance of Rs 39,94,69,633.00 (60,36,60,674.00 - 20,41,91,041.00) for submission as on 31.03.2019.

As per rule 170,171 and 173 of OGFR Vol-I grants received should be utilized within the same financial year in which it was received and UCs should be submitted by 30th June of the subsequent year to the funding agency as well as to the Principal Accountant General BBSR

Odisha. As per Para 7 of P.R.Deptt. Letter No.14261/dt.20.03.2013 and F.D. letter No.8437/F/ dt.06.03.2012, UC should be furnished only after incurring expenditure. In absence of submission of UCs the Govt. is in dark to assess whether the funds were actually been utilized for the purpose for which they were sanctioned and the intended objectives have been achieved. The delayed submission of UCs may lead to non receipt/curtail of subsequent grants from the Govt.

It was asked through objection statement regarding non-submission UCs to proper quarter soon after utilization of grants?

In response to objection statement the local authority replied, - Action will be taken to submit the pending UC as early as possible and compliance reported to audit.

However the local authority is suggested to follow up the rules and instructions of P.R.Deptt.and Finance Deptt. for submission of pending UCs to proper quarter.

**PARA 10.3 - Details of UCs submitted during the year 2018-19**

UCs of different grants submitted to different quarters during the year under audit is furnished below:-

Sl.No	Name of the Scheme	Letter No/Date	Amount	Year of Grant	To whom Submitted	Remarks
1	Devolution of fund	2331/20.06.18	33,26,758.00	2015-16	PD DUDA, Jharsuguda	
		2329/20.06.18	4,88,795.00	2014-15	PD DUDA, Jharsuguda	



		3195/09.08.18	2,12,65,877.00	2017-18	PD DUDA, Jharsuguda	
		<b>Total</b>	<b>2,50,81,430.00</b>			
2	14 <sup>TH</sup> CFC	3197/09.08.18	38,10,629.00	2017-18	PD DUDA, Jharsuguda	
		<b>Total</b>	<b>38,10,629.00</b>			
3	City Development Plan	2359/21.06.18	6,58,430.00	2014-15	PD DUDA, Jharsuguda	
		<b>Total</b>	<b>6,58,430.00</b>			
4	UNNATI	2904/25.07.18	83,40,351.00	2017-18	PD DUDA, Jharsuguda	
		3506/25.09.18	58,29,770.00	2017-18	PD DUDA, Jharsuguda	
		4367/12.12.18	1,15,01,235.00	2017-18	PD DUDA, Jharsuguda	
		<b>Total</b>	<b>2,56,71,356.00</b>			
5	WODC	3504/05.09.18	4,00,492.00	2014-15	DD,DPMU, Jharsuguda	
			2,99,451.00	2015-16	DD,DPMU, Jharsuguda	
			21,39,903.00	2017-18	DD,DPMU, Jharsuguda	
			4,97,035.00	2018-19	DD,DPMU, Jharsuguda	
		<b>Total</b>	<b>33,36,881.00</b>			
6	UIDSSMT	3556/27.09.18	13,42,64,415.00	2012-13	DD,DPMU, Jharsuguda	
		<b>Total</b>	<b>13,42,64,415.00</b>			
7	IHSDP	2311/18.06.18	1,13,67,900.00	2013-14	PD DUDA, Jharsuguda	
			<b>1,13,67,900.00</b>			
		<b>Grand Total</b>	<b>20,41,91,041.00</b>			

**PARA 10.4 - Year wise submission of UCs**

The year wise submission of UCs during the year 2018-19 is furnished below:-

Sl. No.	Year	Amount of UC
1	2012-13	13,42,64,415.00
2	2013-14	1,13,67,900.00
3	2014-15	15,47,717.00
4	2015-16	36,26,209.00
5	2017-18	5,28,87,765.00
6	2018-19	4,97,035.00
	<b>Total</b>	<b>20,41,91,041.00</b>

**PARA 10.5 - Year wise Break up of Pending UC**

The year wise pending UC for submission as on 31.03.2019 is furnished below:-

Sl. No.	Year	Amount of UC to be submitted	Remarks
1	2013-14	7,20,96,267.00	
2	2014-15	4,49,69,637.00	
3	2015-16	2,26,45,329.00	
4	2016-17	0.00	
5	2017-18	7,02,37,687.00	
6	2018-19	18,95,20,713.00	
	<b>Total</b>	<b>39,94,69,633.00</b>	

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**PARA 10.6 – Low performance in submission of UC**

As per Rule 173 of OGFR Voll-1 the Utilization Certificate is to be submitted to the Proper quarter by 1st June of the succeeding year of expenditure. The U.C position of the Municipality as it could be ascertained from the records and registers made available to audit is not at all satisfactory. As on 31.03.2019, UC to the tune of Rs 39,94,69,633.00 is pending for submission. In the above circumstances the Executive Officer is suggested to take effective steps to clear the pendency of UC.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

11.1 - Less- credit of collected amount . POMP-46

On checking of Misc. receipt books with reference to DCRs, Cashier's Cash Book, Accountant Cash Book and Bank Pass Book, it was noticed that a total amount of Rs 14600.00 has been deposited in less to the Municipal exchequer than the actual amount collected by the following officials due to erroneous totaling in DCRs for which the Municipality sustained a loss of Rs 14600.00 The details are as follows:-

Sl. No.	Date	MR No.	Actual amount collected	Amount deposited	Amount less deposited	Collecting official with designation
1	05.06.18	22930 to 22934	122000.00	112000.00	10000.00	Sri Abadhut Pradhan,TC
2	05.05.19	20686 to 20700	38351.00	33751.00	4600.00	Late Sri Jagannath Patel,TC
		Total	160351.00	145751.00	14600.00	

In response to objection statement No 16 dtd.07.08.2019, the local authority recovered Rs 10000.00 from Sri Abadhut Pradhan,TC vide Mr. No.26101 dtd. 16.08.2019 and Rs 4600.00 from Smt Sukanti Patel, wife of Late Sri Jagannath Patel,TC vide Mr. No.26429 dtd. 23.10.2019. The amount so recovered was verified with reference to Money Receipt,Cashier's Cash Book,Subsidiary Cash Book and Bank Pass Book and found correct . Hence the para was dropped .

11.2 - Non- credit of collected amount .POMP-49

On checking of Misc. receipt books with reference to Cashier's Cash Book and Bank Pass Book, it was noticed that a total amount of Rs44,960.00 was collected through different Money Receipts by Sri Aditya Kumar Patra, Cashier has not been accounted for into the Cashier's Cash Book and subsequently not deposited into the Municipal exchequer for which the Municipality sustained a loss of Rs 44,960.00. The details are furnished below:-

Sl. No.	Date	MR No.	Amount collected	Collected from
1	29.05.18	23149	35,000.00	Dharmesh Veged
2	06.03.19	24739	9,960.00	Pradeep Ranbida
		Total	44,960.00	

In response to objection statement No 18 dtd.20.08.2019, the local authority recovered Rs44,960.00 from Sri Aditya Kumar Patra, Cashier vide Mr. No.26105 dtd. 22.08.2019 . The amount so recovered was verified with reference to Money Receipt,Cashier's Cash Book,Subsidiary Cash Book and Bank Pass Book and found correct . Hence the para was dropped .

11.3 - Less refund of Undisbursed MBPY/IGNOAP Money .POMP-55

On checking of MBPY/IGNOAP Cash Bookwrt Aquittance Roll/Disbursement Register of Ward No 04 & 05 for the year 2018-19, it was noticed that a total amount of Rs32,600.00 has been refunded in less by the concerned disbursing official Sri Ananta Kumar Pandey, Peon than the actual amount due for refund after disbursement to the beneficiaries. The details are furnished below:-

Sl No	Ward No	Month	Cash Received	Amount Disbursed	Refund Due	Amount Refunded	Amount Less Refund

104 & 05	May,2018	2,05,000	1,79,900	25,100	3,500		21,600
2Do	June,2018	1,30,000	1,20,100	9,900	6,900		3,000
3Do	Sept,2018	95,000	82,300	12,700	4,700		8,000
					<b>Total</b>		<b>32,600</b>

In response to objection statement No 20 dtd.20.08.2019, the local authority recovered Rs32600.00 from Sri Ananta Kumar Pandey, Peon vide Mr. No26107. dtd 12.09.19. The amount so recovered was verified with reference to Money Receipt,Cashier's Cash Book,Subsidiary Cash Book and Bank Pass Book and found correct . Hence the para was dropped .

## 11.4 - Less- credit of collected amount .POMP-56 to 57

On checking of Misc. receipt books with reference to DCRs, Cashier's Cash Book, Accountant Cash Book and Bank Pass Book, it was noticed that a total amount of Rs 4,705.00 has been deposited in less to the Municipal exchequer than the actual amount collected by Sri Suresh Kumar Mohanty,TC (Vehicle Incharge) due to erroneous totalling in DCR for which the Municipality sustained a loss of Rs 4,705.00 .The details are as follows:-

Sl No	Date	MR No	Actual Amount	Amount Deposited	Less Deposit	Remarks
1	08.05.18 to 14.05.18	23001 to 23020	21875	20870	1005	
2	14.05.18 to 30.05.18	23021 to 23050	27100	26400	700	
3	23.06.18 to 28.06.18	23301 to 23317	13675	14075	-400	
4	20.07.18 to 27.07.18	23363 to 23372	15200	16200	-1000	
5	28.07.18 to 09.08.18	23373 to 23384	14300	14000	300	
6	03.09.18 to 05.09.18	23721 to 23726	20575	22575	-2000	
7	07.09.18 to 26.09.18	23727 to 23754	22350	21350	1000	
8	26.09.18 to 29.09.18	23755 to 23771	13500	12600	900	
9	17.11.18 to 03.12.18	23938 to 23953	18000	11700	6300	
10	20.12.18 to 31.12.18	23985 to 24000	22300	28000	-5700	
11	04.02.19 to 06.02.19	24384 to 24392	4900	5400	-500	
12	14.02.19 to 21.02.19	24522 to 24542	19250	19450	-200	
13	21.02.19 to 27.02.19	24543 to 24565	21500	21050	450	
14	27.02.19 to 09.03.19	24566 to 24600	35600	37300	-1700	
15	14.03.19 to 02.04.19	24801 to 24843	39100	38600	500	
16	03.04.19 to 23.04.19	24844 to 24883	48600	45900	2700	
17	26.04.19 to 10.05.19	25501 to 25544	52300	51250	1050	
18	03.06.19 to 11.06.19	25585 to 25600	25800	24500	1300	
		<b>Total</b>	<b>435925</b>	<b>431220</b>	<b>4705</b>	

In response to objection statement No 21 dtd.20.08.2019, the local authority recovered Rs4705.00 from Sri Suresh Kumar Mohanty,TC vide Mr.26104 No. dtd22.08.2019. The amount so recovered was verified with reference to Money Receipt,Cashier's Cash Book,Subsidiary Cash Book and Bank Pass Book and found correct . Hence the para was dropped .


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

<b>12.1 - LOSS OF STOCK &amp; STORE</b>
No loss of stock and stores are found during the year under audit.

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - Position of Taxes -</b>

**(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 2018-19 is furnished as per the data supplied by the local authority.

Holding Tax											
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
<b>A</b>	<b>General House hold</b>										
1	Holding Tax	4935117.35	1560774.3	6495891.65	346234	796373.4	35160	1177767.4	4588883.35	729240.9	5318124.25
2	Light Tax	882276.32	801613.85	1683890.17	205395	515409.3	22680	743484.3	676881.32	263524.55	940405.87
3	Water Tax	736993.97	552259.8	1289253.77	137790	343631.6	15120	496541.6	599203.97	193508.2	792712.17
4	Sanitation	936107.68	363788.7	1299896.38	68251	172172.7	7730	248153.7	867856.68	183886	1051742.68
	<b>Total</b>	<b>7490495.32</b>	<b>3278436.65</b>	<b>10768931.97</b>	<b>757670</b>	<b>1827587</b>	<b>80690</b>	<b>2665947</b>	<b>6732825.32</b>	<b>1370159.65</b>	<b>8102984.97</b>
<b>B</b>	<b>VEDANT</b>										
1	Holding Tax	0	8863637	8863637	0	8863637	0	8863637	0	0	0
2	Light Tax	0	5318181	5318181	0	5318181	0	5318181	0	0	0

3	Water Tax	0	3545455	3545455	0	3545455	0	3545455	0	0	0
4	Sanitation	0	1772727	1772727	0	1772727	0	1772727	0	0	0
	<b>Total</b>	<b>0</b>	<b>19500000</b>	<b>19500000</b>	<b>0</b>	<b>19500000</b>	<b>0</b>	<b>19500000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (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.

### Collection of other Taxes / Fees/Fine

Name of the Tax	Demand			Collection				Balance		
	Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total
2	3	4	5	6	7	8	9	10	11	12
<b>Other than House hold (Fees/Fines)</b>										
Tenaments/Slum staff Quarter Rent	703752.0	19090	722842.0	0	0	0	0	703752.0	19090	722842.0
Ground Rent	1451055.5	662400	2113455.5	356200	306761	0	662961	1094855.5	355639	1450495
Bus Stand Shop & Plot	375600.0	0	375600	0	0	0	0	375600	0	375600
Bus Parking Fee	0.0	309850	309850	0	309850	0	309850	0	0	0
Building Plan	0.0	3374206	3374206	0	3374206	0	3374206	0	0	0
Advt. & Trade License	0.0	483700	483700	0	483700	0	483700	0	0	0
Weekly Market(Mangal Bazar)	0.0	171564	171564	0	171564	0	171564	0	0	0
<b>Total</b>	<b>2530407.5</b>	<b>5020810</b>	<b>7551217.5</b>	<b>356200</b>	<b>4646081</b>	<b>0</b>	<b>5002281</b>	<b>2174207.5</b>	<b>374729</b>	<b>2548936.5</b>

### ABSTRACT

SI No	Name of the Tax	Demand			Collection				Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total
1	2	3	4	5	6	7	8	9	10	11	12
A	<b>General House hold</b>	7490495.32	3278436.65	10768931.97	757670	1827587	80690	2665947	6732825.32	1370159.65	8102984.97
B	<b>VEDANT</b>	0.00	195000	195000	0	195000	0	195000	0	0	0
C	<b>Fees/Fines</b>	2530407.50	5020810	7551217.5	356200	4646081	0	5002281	2174207.5	374729	2548936.5
	<b>Grand Total</b>	<b>10020902.82</b>	<b>8494246.65</b>	<b>18515149.47</b>	<b>1113870</b>	<b>6668668</b>	<b>80690</b>	<b>7863228</b>	<b>8907032.82</b>	<b>1744888.65</b>	<b>10651921.47</b>

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

## 13.2 - Assessment of Holding tax on railway land ,agricultural land .

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 2018-19 along with DCB register.

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 has been collected from market which has been furnished in DCB position of other than house hold.

### 13.5 - Installation of Mobile Towers .

The DCB register of mobile towers has not been maintained properly. So the demand, collection and balance position of installation fees and renewal fees could not be ascertained. However on checking of Misc. Receipt Books, BD register and Accountant Cash Book it was found that a sum of Rs.5,39,200.00 has been received during the year 2018-19 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:-

SI No	Name of the Company	No of Towers	Installaton Charges	Renewal Fee	Total	BD/Cheque No	Year	Area
1	Reliance JIO Infocom Ltd.Bhubaneswa	1	10000	0	10000	515958/28.12.18	2018-19	UNIT-2,Khata No-1212/4584,Plot No-5353/11437
2	Do	1	10000	0	10000	Do	2018-19	UNIT-2,Khata No-747/3819,Plot No-570/10255
3	Do	1	10000	0	10000	Do	2018-19	UNIT-6,Khata No-641,Plot No-571/A
4	Do	1	10000		10000	138360/12.02.19	2018-19	Khata No-747/2135, Plot No-45/8731

5	Do	1	75000		75000	417626/10.08.18	2018-19	Sarbahal, Khata No-466/464, Plot No-1646/6732
6	Do	1	75000		75000	Do	2018-19	Debadihi
7	Do	1	75000		75000	Do	2018-19	Bhulia pada
8	Do	1	75000		75000	Do	2018-19	Beheramal
9	Do	1	75000		75000	Do	2018-19	Backside of Colector Office
10	Do		50000		50000	416986/24.05.18	2018-19	Cable Charges
11	Do		23000		23000	314048/11.03.19	2018-19	Sarbahal to Collector Office & Eng. School ( Pole Charges)
12	Do		5000		5000	314047/11.03.19	2018-19	Do
13	Do		26200		26200	314046/11.03.19	2018-19	Do
14	Bharti Infratel Ltd	1	10000	0	10000	117976/05.03.18	2018-19	Kapumal, W.N.-9GB J, Khata No-747/2597, Plot No-9306
15	Do	1	10000	0	10000	987344/03.10.18	2018-19	Marwari Para, W.N.-3, Khata No-466/1527, Plot No-463/7655
<b>Total</b>		<b>11</b>	<b>539200.00</b>	<b>0</b>	<b>539200.00</b>			

### 13.6 - Late deposit of Collected Amount .POMP-50 to 54

On checking of Misc. receipt books with reference to Cashier's Cash Book and Bank Pass Book, it was noticed that a total amount of Rs 2,66,798.00 collected through different Misc. Money Receipts by Sri Aditya Kumar Patra, Cashier as furnished below. But the amount has been accounted for into the Cashier's Cash Book with much late. The details are as follows:-

Sl. No.	Date	MR No.	Amount collected	Remarks
1	16.07.18	23401	1000.00	
2	17.07.18	23402	500.00	
3	18.07.18	23403	500.00	
4	18.07.18	23404	500.00	
5	18.07.18	23405	500.00	



6	19.07.18	23406	2500.00	
7	25.07.18	23407	1000.00	
8	25.07.18	23408	4000.00	
9	25.07.18	23409	1000.00	
10	25.07.18	23410	1000.00	
11	30.07.18	23412	1000.00	
12	30.07.18	23413	1250.00	
13	30.07.18	23414	2500.00	
14	30.07.18	23415	1000.00	
15	30.07.18	23416	1000.00	
16	31.07.18	23417	1500.00	
17	31.07.18	23418	2000.00	
18	31.07.18	23419	1000.00	
19	01.08.18	23420	4000.00	
20	02.08.18	23421	1000.00	
21	02.08.18	23422	1000.00	
22	03.08.18	23423	1000.00	
23	03.08.18	23424	500.00	
24	03.08.18	23425	1000.00	
25	03.08.18	23426	1765.00	
26	13.08.18	23427	500.00	
27	20.08.18	23428	1000.00	
28	20.08.18	23429	1000.00	
29	20.08.18	23430	3000.00	
30	20.08.18	23431	1000.00	
31	23.08.18	23432	500.00	
32	23.08.18	23433	3000.00	
33	23.08.18	23434	4500.00	
34	23.08.18	23435	1000.00	
35	23.08.18	23436	17086.00	
36	23.08.18	23437	1000.00	
37	01.09.18	23438	7023.00	
38	20.09.18	23439	1000.00	
39	20.09.18	23440	4370.00	
40	20.09.18	23441	4000.00	
41	01.10.18	23442	1600.00	
42	09.10.18	23443	10000.00	
43	22.10.18	23444	12250.00	
44	22.10.18	23445	5000.00	
45	22.10.18	23446	825.00	
46	22.10.18	23447	1000.00	

47	22.10.18	23448	1000.00
48	22.10.18	23449	1950.00
49	22.10.18	23450	3061.00
50	22.10.18	23451	500.00
51	22.10.18	23452	1000.00
52	22.10.18	23453	1000.00
53	22.10.18	23454	1000.00
54	22.10.18	23455	1000.00
55	25.10.18	23456	500.00
56	25.10.18	23457	1000.00
57	27.10.18	23458	1000.00
58	27.10.18	23459	10636.00
59	27.10.18	23460	6926.00
60	27.10.18	23461	1000.00
61	27.10.18	23462	1000.00
62	27.10.18	23463	1000.00
63	27.10.18	23464	3500.00
64	27.10.18	23465	2000.00
65	27.10.18	23466	1000.00
66	27.10.18	23467	1000.00
67	27.10.18	23468	2500.00
68	27.10.18	23469	3000.00
69	27.10.18	23470	1000.00
70	27.10.18	23471	500.00
71	27.10.18	23473	1000.00
72	27.10.18	23474	1000.00
73	27.10.18	23475	1023.00
74	27.10.18	23476	5897.00
75	27.10.18	23477	2420.00
76	20.11.18	23478	500.00
77	26.11.18	23479	1000.00
78	05.12.18	23480	14918.00
79	05.12.18	23481	14772.00
80	05.12.18	23482	13776.00
81	05.12.18	23483	11250.00
82	10.12.18	23484	1000.00
83	11.12.18	23485	1000.00
84	19.12.18	23486	10000.00
85	19.12.18	23487	1000.00
86	27.12.18	23488	500.00
87	27.12.18	23489	1000.00

88	02.01.19	23490	5000.00	
89	02.01.19	23491	500.00	
90	02.01.19	23492	1000.00	
91	02.01.19	23493	1000.00	
92	02.01.19	23494	5000.00	
93	02.01.19	23495	1000.00	
94	02.01.19	23496	2000.00	
95	02.01.19	23497	3000.00	
96	27.02.19	23498	1000.00	
97	27.02.19	23499	2500.00	
		<b>TOTAL</b>	<b>266798.00</b>	

So Rs 2,66,798.00 was deposited on 31.07.2019 in A/C No-913010017456700,Axis Bank,JSG after a long gap.

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.

The local authority is suggested to watch the credit of daily collections into Municipal Fund and direct the Dealing Assistant 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.

**PARA: 14 AUDIT OF EXPENDITURE**

<b>14.1 - Staff Position</b>						
The staff position of Jharsuguda Municipality for the year 2018-19 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	--		
2	Municipal Engineer	1	1	--		
3	Assistant Executive Engineer	1	1	--		
4	Head Assistant	1	--	1		
5	Senior Assistant	5	3	2		
6	Junior Assistant	10	8	2		

7	Junior Engineer	2	2	--		
9	Community Organiser	4	2	2	2 Nos. of C.O.s are engaged on contractual basis by Government.	
10	Homeopathy Doctor	2	2	-		
11	Sweeper / Sweepress	21	17	4		
12	Zamadar	1	1	-		
13	Work Sarkar	1	1	-		
14	Tax Collector	6	6	-		
15	Peon / Chowkidar	8	8	-		
16	Park Mali	1	1	-		
17	Amin	1	1	-		
18	Octroi Moharir	11	11	-		
19	Octroi Peon	4	4	-		
20	Night Guard	1	1	-		
21	Adhoc Driver	-	2	-	Excess - 2	
22	Accountant	1	1	-		
23	MIS Officer	1	1	-		
24	Data Opeator	-	2	-	Excess - 2	
25	Work- Charged (Driver, Zamadar, Lightman, Peon, Sweeper, Sweepress)	33	33	-		
26	Consolidate Homeopathy Doctor	-	1	-	Excess - 1	
	<b>Total-</b>	<b>117</b>	<b>111</b>	<b>11</b>		

## 14.2 - Arrear Salary paid to Work Charge Employee,DLR/NMR under ORSP 2008 .POMP-20

In response to objection statement the local authority replied that no arrear has been paid to DLR/NMR and Work Charged Employees.no TI has been paid to the employee(s)who is/are appointed under rehabilitation assistance scheme and no medical allowance has been paid to Municipal Staff during the year 2017-18

## 14.3 - Engagement of CLR/DLRs/NMRs appointed after 19.5.1997 without approval.POMP-21

In response to objection statement the local authority replied that no CLR/ DLR/NMR has been engaged after 19.05.1997.

## 14.4 - Undue/Irregular Arrear Salary paid to Smt Leenarani Naik,JE POMP-110-112

On checking of Salary Bills & Accountant cash book of Jharsuguda Municipality for the year 2018-19, it was revealed that an amount of Rs3,93,338.00 has been paid to Smt Leenarani Naik,JE vide vr no-604 dtd.23.10.2018 which includes Rs 3,92,305.00 towards differential arrear salary on regularization of service for the period from 24.12.2016 to 31.07.2018 and Rs 1033.00 towards increment for the month of August 2018. But in the Notification No-21096/HUD dtd.01.08.2018, it was clearly mentioned that on regularization they will get the notional financial benefit from the date mentioned against each (i.e. the date of notification of the Odisha Municipal Engineering Services Cadre or completion of six years of uninterrupted service, which ever is later),with actual financial benefit from the date of issue of this notification".So accordingly Smt Leenarani Naik,JE should have been given notional financial benefit from 24.12.2016 which is her date of regularization in service as JE to 31.07.2018 and actual financial benefit from the notified date 01.08.2018.But in violation of the said Notification of H&UD Dept. Govt of Odisha, she has been given actual financial benefit from 24.12.2016 instead of the notified date 01.08.2018 resulting undue payment of Rs 3,92,305.00. Moreover on checking of the Service Book and Personal File of Smt Naik, it was noticed that in reply to Memo No-1264/JM Dt.30.04.2019 of Municipal Office,Jharsuguda, she has admitted through her 3 nos of applications to the E.O.,JSG Municipality on Dt.13.05.2019,02.07.2019 & 06.07.2019the undue arrear payment of Rs 3,92,305.00 made to her .She has also submitted a cheque of Rs 55,000.00 bearing no-68223 Dt.06.07.2019 .But due to non-encashment within the valid period of 3 months, the said cheque has been invalidated .The details of excess payment is furnished below:-

Salary Paid							Salary Due						Excess Paid
Month	Basic Pay	G.P.	D.A.	H.R.A	Conveyance Allowance	Total	Basic Pay	G.P.	D.A.	HRA	Conveyance Allowance	Total	
16-Dec	2400	1084	4355	348	181	8368	2400	1084	0	0	181	3665	4703
17-Jan	9300	4200	17820	1350	700	33370	9300	4200	0	0	700	14200	19170
17-Feb	9300	4200	17820	1350	700	33370	9300	4200	0	0	700	14200	19170
17-Mar	9300	4200	17820	1350	700	33370	9300	4200	0	0	700	14200	19170
17-Apr	9300	4200	17820	1350	700	33370	9300	4200	0	0	700	14200	19170
17-May	9300	4200	17820	1350	700	33370	9300	4200	0	0	700	14200	19170
17-Jun	9300	4200	17820	1350	700	33370	9300	4200	0	0	700	14200	19170
17-Jul	9300	4200	18765	1350	700	34315	9300	4200	0	0	700	14200	20115
17-Aug	9300	4200	18765	1350	700	34315	9300	4200	0	0	700	14200	20115
17-Sep	9300	4200	18765	1350	700	34315	9300	4200	0	0	700	14200	20115
17-Oct	9300	4200	18765	1350	700	34315	9300	4200	0	0	700	14200	20115
17-Nov	9300	4200	18765	1350	700	34315	9300	4200	0	0	700	14200	20115
17-Dec	9710	4200	19335	1391	700	35336	9300	4200	0	0	700	14200	21136
18-Jan	9710	4200	19752	1391	700	35753	9300	4200	0	0	700	14200	21553

18-Feb	9710	4200	19752	1391	700	35753	9300	4200	0	0	700	14200	21553
18-Mar	9710	4200	19752	1391	700	35753	9300	4200	0	0	700	14200	21553
18-Apr	9710	4200	19752	1391	700	35753	9300	4200	0	0	700	14200	21553
18-May	9710	4200	19752	1391	700	35753	9300	4200	0	0	700	14200	21553
18-Jun	9710	4200	19752	1391	700	35753	9300	4200	0	0	700	14200	21553
18-Jul	9710	4200	19752	1391	700	35753	9300	4200	0	0	700	14200	21553
18-Aug	9710	4200	19752	1391	700	35753	9710	4200	19752	1391	700	35753	0
<b>Total</b>	<b>192090</b>	<b>85084</b>	<b>382451</b>	<b>27717</b>	<b>14181</b>	<b>701523</b>	<b>188810</b>	<b>85084</b>	<b>19752</b>	<b>1391</b>	<b>14181</b>	<b>309218</b>	<b>392305</b>

In response to objection statement No 33 dtd.23.10.2019, the local authority recovered Rs 392305.00 from Smt Leenarani Naik, JE vide Cheque. No.602226 dtd. 28.10.2019 deposited in A/C No-50100033948103 of HDFC, Jharsuguda on dtd.28.10.2019. The amount so recovered was verified with reference to Accountant Cash Book and Bank Pass Book and found correct. Hence the para was dropped. The Local Authority is advised to be extra cautious while and go through the Govt Notifications very carefully in order to avoid any mis-interpretation henceforth.

**PARA: 15 AUDIT ON WORKS**

<b>15.1 - Position of Works case records</b>			
The detailed position of works executed and produced before audit during the year under audit is furnished below.			
Sl. No.	Particulars	Nos of case records	Money value of case records
1	Works case records executed and paid	287 nos	Rs 12,55,80,901.00
2	Works case records produced to audit	287 nos	Rs 12,55,80,901.00
3	Balance works case records to be produced to audit	Nil	Nil

**15.2 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF LENGTH IN MB. POMP-58-59**

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Imp of road from Jhadeswar Durga Mandir to Gouri kata chowk in w.n-15
2	Head of A/C & C/R No	14 <sup>TH</sup> FCA (715/2016-17)
3	EC	20,00,000.00
4	Bill Amount	18,21,180.00
5	Voucher No/Date	134/04.01.19
6	MB No/Page	554/94-103
7	Name of the executants	Sri Hrudananda Rohidas
8	Name of the JE	Sri Fakir Charan Pradhan
9	Name of the ME/AEE	Miss Jyotirmayee Lakra

**a.Excess payment due to excess quantity exhibition in MBs.**

On checking of the above work case record it was noticed that provision was made in the estimate to execute Rigid and smooth centering and shuttering CC work in foundation, plinth band and footing bases of road with a height of 0.15 mtr. But in deviation to estimated provision, thickness of the said item of work shown executed with 0.25mtr. So excess height of 0.10 (0.25 - 0.15) mtr. shown cannot be admitted in audit. Thus there occurred excess payment as follows :-

( Ref. MB Page No -98, item-2 & 1st line )

Thickness shown in MB	Provision of thickness as per Estimate	Excess quantity exhibited
2 x 464m x 0.25m=232sqm	2 x 464m x 0.15m=139.20 sqm	92.8 sqm

Excess paid = 92.80 sqm x @ Rs 81.98/sqm = 7,607.74 or say 7,608.00.

So Rs 7,608.00 is paid in excess by exhibiting excess height.

In response to issue of POM Rs 7,608.00 was recovered through deduction from SD money vide voucher no-493/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.3 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-58-60

### Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Sinking of 2 nos of bore wells with over head tank and stand post in WN-15
2	Head of A/C & C/R No	BRGF (322/2016-17)
3	EC	10,00,000.00
4	Bill Amount	10,00,000.00
5	Voucher No/Date	13/06.07.18
6	MB No/Page	547/140-152 & 551/23-36
7	Name of the executants	Sri Mahtab Khan
8	Name of the JE	Sri Fakir Charan Pradhan
9	Name of the ME/AEE	Miss Jyotirmayee Lakra

### a.Excess payment made beyond the Tender/Agreement value.

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 10,00,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Mahtab Khan was found to be the lowest bidder who quoted Rs 9,72,749.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.17.05.2017 with the agreement value of Rs 9,72,749.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill worth Rs 9,78,485.00 has been prepared and paid to the contractor which is Rs (9,78,485.00 -9,72,749.00)=Rs 5,736.00 in excess of the agreement value.

So excess payment comes to Rs 5,736.00.The contractor has been shown un-due favour at the cost of the Municipality. Payment over and above the agreement is not admissible in audit.

In response to issue of POM the EO stated that the objection amount will be adjusted from the SD amount of the contractor. As replied the EO is suggested to recover the amount and compliance reported to audit.

### Person(s) Responsible for this paragraph

SlnO	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rama Chandra Pradhan	Executive Officer	Jharsuguda Municipality. Dist-Jharsuguda	1434
2	jyotirmayee Lakra	Astt Executive Engineer	Jharsuguda Municipality. Dist-Jharsuguda	1434
3	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality. Dist-Jharsuguda	1434
4	Sri Fakir Charan Pradhan	Junior Engineer	Laikera PS, Dist-Jharsuguda	1434

## 15.4 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-60-61

### Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Sinking of 2 nos of bore wells with over head tank and stand post in WN-4
2	Head of A/C & C/R No	BRGF (321/2016-17)
3	EC	10,00,000.00
4	Bill Amount	5,12,725.00 & 4,48,275.00
5	Voucher No/Date	15/06.07.18 & 23/27.09.18
6	MB No/Page	527/66-80, 530/96-102 & 529/136-147
7	Name of the executants	Sri Mahtab Khan

8	Name of the JE	Sri Fakir Charan Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

**a.Excess payment made beyond the Tender/Agreement value.**

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 10,00,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Mahtab Khan was found to be the lowest bidder who quoted Rs 9,72,749.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.08.05.2017 with the agreement value of Rs 9,72,749.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill worth Rs 9,73,429.00 has been prepared and paid to the contractor which is Rs (9,73,429.00 -9,72,749.00)=Rs 680.00 in excess of the agreement value.

So Rs 680.00 is paid in excess.

In response to issue of POM the EO stated that the objection amount will be adjusted from the SD amount of the contractor. As replied the EO is suggested to recover the amount and compliance reported to audit.

During the time of Exit conference Rs 680.00 was recovered from Md Mahtab Khan,Contractor vide MR No-26470/Dt 27.11.2019 and the same was verified by audit and found correct. Hence para was dropped.

**15.5 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-61-62**

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Sinking of 2 nos of bore wells with over head tank and stand post in WN-14
2	Head of A/C & C/R No	BRGF (324/2016-17)
3	EC	10,00,000.00
4	Bill Amount	10,00,000.00
5	Voucher No/Date	12/06.07.18
6	MB No/Page	547/130-139 & 150-163 & 551/8-21
7	Name of the executants	Sri Mahtab Khan
8	Name of the JE	Sri Fakir Charan Pradhan
9	Name of the ME/AEE	Jyotirmayee Lakra

**a.Excess payment made beyond the Tender/Agreement value.**

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 10,00,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Mahtab Khan was found to be the lowest bidder who quoted Rs 9,72,749.00 to execute the work. Accordingly, an agreement with the bidder on dt.18.05.2017 with the agreement value of Rs 9,72,749.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill worth Rs 9,90,816.00 has been prepared and paid to the contractor which is Rs (9,90,816.00 -9,72,749.00)=Rs 18,067.00 in excess of the agreement value.

In response to issue of POM the EO stated that the objection amount will be adjusted from the SD amount of the contractor. As replied the EO is suggested 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 Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality. Dist-Jharsuguda	4516
2	Sri Rama Chandra Pradhan	Executive Officer	Jharsuguda Municipality. Dist-Jharsuguda	4517
3	jyotirmayee Lakra	Astt Executive Engineer	Jharsuguda Municipality. Dist-Jharsuguda	4517
4	Sri Fakir Charan Pradhan	Junior Engineer	Laikera PS, Dist-Jharsuguda	4517

**15.6 - .EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-62-63**



## Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Sinking of 2 nos of bore wells with over head tank and stand post in WN-13
2	Head of A/C & C/R No	BRGF (344/2016-17)
3	EC	10,00,000.00
4	Bill Amount	4,99,000.00 & 5,00,000.00
5	Voucher No/Date	17/30.03.18 & 29/21.11.18
6	MB No/Page	517/14 -61 & 544/69-121
7	Name of the executants	Sri Hemanta Kumar Kishan
8	Name of the JE	Smt Leena Naik
9	Name of the ME/AEE	Sri Manoj Kumar Patra

### a.Excess payment made beyond the Tender/Agreement value.

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 10,00,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Hemanta Kumar Kishan was found to be the lowest bidder who quoted Rs 9,70,363.00 to execute the work. Accordingly, an agreement with the bidder has been signed on dt.06.05.2017 with the agreement value of Rs 9,70,363.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill worth Rs 9,83,081.00 has been prepared and paid to the contractor which is Rs (9,83,081.00 -9,70,363.00)=Rs 12,718.00 in excess of the agreement value.So Rs 12,718.00 is paid in excess.

In response to issue of POM Rs 12,718.00 was recovered through deduction from EMD money vide voucher no-540/Dt 25.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.7 - EXCESS PAYMENT MADE ON WORK DUE TO EXCESS EXHIBITION OF MS ROD. POMP-63-64

### Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Const of community centre at Balijori Harijanpada in W.N-13
2	Head of A/C & C/R No	UNNATI (604/2016-17)
3	EC	4,00,000.00
4	Bill Amount	4,00,000.00
5	Voucher No/Date	580/15.10.18
6	MB No/Page	513/75-108
7	Name of the executants	Sri Hemanta Kumar Kishan
8	Name of the JE	Smt Leena Naik
9	Name of the ME/AEE	Sri Manoj Kumar Patra

### a.Excess payment due to excess MS rod exhibited.

On scrutiny of the above works case record along with the estimate and other documents attached to the works record, it was found that excess payment has been allowed to the contractor by way of allowing excess quantity of MS rod. As per provision in the estimate/ agreement, MS rod to be utilized @ 100% of the quantity of M 20 executed. Vide item No.4 quantity of M 20 measured and paid was 12.62 cum. Hence, requirement of MS rod for reinforcement was 100% of 12.62 cum= 12.62 quintal. But, vide item No.20, cost of 12.98 qtl of MS rod has been paid. Thus, excess quantity allowed is 12.98 – 12.62 = 0.36 qtl. Excess payment @ 4,594.57 per quintal comes to Rs 4,594.57 X 0.36 = Rs 1,654.04 or say 1,654.00 which is a loss to the Municipality.

In response to issue of POM Rs 1,654.00 was recovered through deduction from SD money vide voucher no-508/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.8 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF THICKNESS IN MB. POMP-64-65

### Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Retaining of Wall at Rohidaspada in w.n-2
2	Head of A/C & C/R No	UNNATI (578/2016-17)
3	EC	4,50,000.00

4	Bill Amount	4,44,844.00
5	Voucher No/Date	425/01.09.18
6	MB No/Page	525/110-116 & 528/168-161
7	Name of the executants	Sri Hrudananda Rohidas
8	Name of the JE	Sri Subas Chandra Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

## **a.Excess payment due to excess quantity exhibition in MBs.**

On checking of the above work case record it was noticed that provision was made in the estimate to execute spreading of moorum and consolidation including all cost with a thickness of 0.50 mtr. But in deviation to estimated provision, thickness of the said item of work shown executed with 0.90mtr. So excess height of 0.40 (0.90 -0.50) mtr shown cannot be admitted in audit. Thus there occurred excess payment as follows :-

( Ref. MB Page No -116, item-7 & 1st & 2<sup>nd</sup> line )

Row	Thickness shown in MB	Provision of thickness as per Estimate	Excess quantity exhibited
1st	2 x 30 x 0.90 x 0.90=48.60cum	2 x 30 x 0.90 x 0.50=27.00sqm	21.60 cum
2nd	2 x 0.90 x 0.90=1.62cum	2 x 0.90 x 0.50=0.90sqm	0.72 cum
Total	50.22 cum	27.90 cum	22.32 cum
Deduct 12.5% void	6.27 cum	3.48 cum	2.79 cum
Actual	43.95 cum	24.42 cum	19.53 cum

Excess paid = 19.53 cum x @ Rs 352.51/sqm = 6,884.52 or say 6,885.00.

So Rs 6,885.00 has been paid in excess by exhibiting excess thickness.

## **b.Excess payment due to excess MS rod exhibited.**

On scrutiny of the above works case record along with the estimate and other documents attached to the works record, it was found that excess payment has been allowed to the contractor by way of allowing excess quantity of MS rod. As per provision in the estimate/ agreement, MS rod to be utilized @ 30% of the quantity of RCC m20 hgcb chips executed. Vide item No.4 of the bill quantity of cc M 20 measured and amount was paid for 63.40 cum. Hence, requirement of MS rod for reinforcement was 30% of 63.40 cum= 19.02 quintal. But, vide item No.5, cost of 19.95 qtl of MS rod has been paid. Thus, excess quantity allowed is 19.95 – 19.02 = 0.93 qtl. Excess payment @ 6,340.10 per quintal comes to Rs 4,489.00 x 0.93 = Rs 4,174.77 or say 4,175.00 which is a loss to the Municipality.

So Rs 11,060.00 (6,885.00 + 4,175.00) has been paid in excess to the executant.

In response to issue of POM Rs 11,060.00 was recovered through deduction from SD money vide voucher no-510/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## **15.9 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF LENGTH IN MB. POMP-66-67**

### **Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Const of CC road and drain from Deepak Panda house to SN Panigrahi house in wn-1
2	Head of A/C & C/R No	4 <sup>th</sup> SFC (599/2016-17)
3	EC	9,00,000.00
4	Bill Amount	8,13,580.00
5	Voucher No/Date	62/10.10.18
6	MB No/Page	525/138-147
7	Name of the executants	Sri Siddharth Singh
8	Name of the JE	Sri Subas Chandra Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

## **a.Excess payment due to excess quantity exhibition in MBs.**

On checking of the above work case record it was noticed that provision was made in the estimate to execute the following items of work with 240 mtrs each.

1.Earth work, 2.Sand filling, 3.CC (1:4:8), 4. CC (1:2:4) & 5. Rigid smooth centering & shuttering.

But in actual 212.65 mtrs length of the said road was done as per work done vide items of work i.e Earth work, Sand filling and Rigid smooth

centering & shuttering. The exact length of CC (1:4:8) and CC (1:2:4) need be done for length 212.65 mtrs. But the JE has exhibited excess length then that of actual. The details are as follows.

Item of work	Number of line	Excess exhibited in MB	Rate paid	Excess amount paid
CC (1:4:8)	14 <sup>th</sup> line	14.7 x 0.05 x 0.10 = 0.74 cum	3,193.40 cum	2,363.00
CC (1:2:4)	14 <sup>th</sup> line	14.7 x 0.05 x 0.10 = 0.74 cum	4,717.30 cum	3,491.00
	15 <sup>th</sup> line	2 x 3.90 x 0.15 x 0.30 = 0.35 cum	4,717.30 cum	1,651.00
		<b>Total</b>		<b>7,505.00</b>

So Rs 7,505.00 is paid in excess by exhibiting excess length of road.

In response to issue of POM Rs 7,505.00 was recovered through deduction from SD money vide voucher no-496/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.10 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF GST IN MB. POMP-67-68

### Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Completion of Kalyan mandap at Shiv mandir near water tank in wn-9
2	Head of A/C & C/R No	WODC (NA/2017-18)
3	EC	5,00,000.00
4	Bill Amount	1,81,845.00 & 2,56,446.00
5	Voucher No/Date	354/04.08.18 & 23/27.09.18
6	MB No/Page	496/165-169 & 498/103-121
7	Name of the executants	Sri Sudhir Kumar Didwania
8	Name of the JE	Smt Leena Naik
9	Name of the ME/AEE	Sri Manoj Kumar Patra

### a.Excess payment due to excess addition of GST.

On scrutiny of the case record, it was noticed that a 1<sup>st</sup>/R bill was paid for Rs 1,81,845.00 in which total work value was Rs 1,62,362.00. The JE has added Rs 19,483.00 ( @ 12% of 1,62,362) in the bill towards GST basing on the value of the work.

Again the JE has submitted 2<sup>nd</sup>/F bill by preparing over all work done by the contractor which comes to Rs 3,91,331.00. In the bill Rs 46,960.00 was added towards GST. So Rs 66,443.00 (19,483.00 + 46,960.00) was added in both the work bill.

So the actual GST to be added in the total comes to Rs 46,960.00 basing on the total value of work Rs 3,91,331.00. But Rs 19,383.00 (66,443.00 – 46,960.00) has been paid to the contractor irregularly.

In response to issue of POM Rs 19,383.00 was recovered through deduction from SD money vide voucher no-498 & 499/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.11 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF GST IN MB. POMP-68-69

### Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Const of cc road from Birendra Jha house to Ashok Biswal house in WN-7
2	Head of A/C & C/R No	14 <sup>th</sup> FCA (NA/2018-19)
3	EC	7,50,000.00
4	Bill Amount	7,50,000.00
5	Voucher No/Date	67/10.10.18
6	MB No/Page	552/88-101
7	Name of the executants	Sri Ashok Kumar Rout
8	Name of the JE	Sri Fakir Charan Pradhan

9	Name of the ME/AEE	Sri Manoj Kumar Patra
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**a.Excess payment made beyond the Tender/Agreement value.**

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 7,50,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Ashok Kumar Routwas found to be the lowest bidder who quoted Rs 6,64,942.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.13.04.2018 with the agreement value of Rs 6,64,942.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill worth Rs 6,67,972.00 has been prepared and paid to the contractor which is Rs (6,67,972.00 -6,64,942.00)=Rs 3,030.00 in excess of the agreement value.

So excess payment comes to Rs 3,030.00.The contractor has been shown un-due favour at the cost of the Municipality. Payment over and above the agreement is not admissible in audit.

In response to issue of POM Rs 3,030.00 was recovered through deduction from SD money vide voucher no-495/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.12 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF LENGTH IN MB. POMP-69-70

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Const of cc road at Sures More gali towards Awasthi house and balance portion of CC road at chowkipada main road in in w.n-3
2	Head of A/C & C/R No	UNNATI (626/2016-17)
3	EC	4,50,000.00
4	Bill Amount	4,50,000.00
5	Voucher No/Date	615/31.10.18
6	MB No/Page	527/127-131 & 527/135-138
7	Name of the executants	Smt Kadambini Sahu
8	Name of the JE	Sri Subas Chandra Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

**a.Excess payment due to excess quantity exhibition in MBs.**

On checking of the above work case record it was noticed that provision was made in the estimate to execute cc (1:4:8) with 4cm size HG metal. But the JE has exhibited excess quantity erroneously then that of actual . The details are as follows.

( Ref. MB Page No -129, item-3)

Row	Quantity exhibited in MB	Actual Quantity as per calculation	Excess quantity exhibited
4th	30 x 1.45 x 0.10=5.85 cum	30 x 1.45 x 0.10=4.35 cum	1.50 cum
11th	1 x 15 x 0.15 x 0.60=2.70 cum	1 x 15 x 0.15 x 0.60=1.35 cum	1.35 cum
Total	8.55 cum	5.70 cum	2.85 cum

Excess paid = 2.85 cum x @ Rs 3,193.40/cum = 9,101.19 or say 9,101.00.

So Rs 9,101.00 is paid in excess by exhibiting excess quantity.

In response to issue of POM Rs 9,101.00 was recovered through deduction from SD money vide voucher no-507/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.13 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-71-72

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Const of bathing steps at Ekatali Pabapada Mahila Samiti bandha in w.n-6
2	Head of A/C & C/R No	WODC (624/2018-19)
3	EC	3,00,000.00
4	Bill Amount	1,47,361.00

5	Voucher No/Date	605/25.10.18
6	MB No/Page	557/03-11
7	Name of the executants	Sri Prasanna Patra
8	Name of the JE	Sri Subas Chandra Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

## **a.Excess payment due to excess quantity exhibition in MBs.**

On checking of the above work case record it was noticed that provision was made in the estimate to execute cc (1:4:8) with 4cm size HG metal. But the JE has exhibited excess quantity erroneously then that of actual . The details are as follows.

( Ref. MB Page No -6, item-3)

Row	Quantity exhibited in MB	Actual Quantity as per calculation	Excess quantity exhibited
14th	3.10 x 0.60 x 2.55 =6.25 cum	3.10 x 0.60 x 2.55 = 4.74 cum	1.51 cum

Excess paid = 1.51 cum x @ Rs 3,193.40/cum = 4,822.03 or say 4,822.00.

So Rs 4,822.00 is paid in excess by exhibiting excess quantity.

In response to issue of POM Rs 4,822.00 was recovered through deduction from SD money vide voucher no-505 & 506/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## **15.14 - EXCESS PAYMENT MADE ON WORK DUE TO EXCESS EXHIBITION OF MS ROD. POMP-72**

### **Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Const of cc drain near the boundary wall of Saraswati Shushu Mandir in W.N-18
2	Head of A/C & C/R No	RD (NA/2016-17)
3	EC	10,00,000.00
4	Bill Amount	9,88,125.00
5	Voucher No/Date	38/26.07.18
6	MB No/Page	561/01-13
7	Name of the executants	Sri Kalpit Kumar Rawal
8	Name of the JE	Sri Narayan Prasad Hui
9	Name of the ME/AEE	Jyotirmayee Lakra

## **a.Excess payment due to excess MS rod exhibited.**

On scrutiny of the above works case record along with the estimate and other documents attached to the works record, it was found that excess payment has been allowed to the contractor by way of allowing excess quantity of MS rod. As per provision in the estimate/ agreement, MS rod to be utilized @ 20% of the quantity of M 20 executed. Vide item No.5 quantity of M 20 measured and paid was 20.25 cum. Hence, requirement of MS rod for reinforcement was 20% of 20.25 cum= 4.05 quintal. But, vide item No.6, cost of 13.27 qtl of MS rod has been paid. Thus, excess quantity allowed is 13.27 – 4.05 = 9.22 qtl. Excess payment @ 4,594.57 per quintal comes to Rs 4,594.57 X 9.22 = Rs 42,361.93 or say 42,362.00 which is a loss to the Municipality.

In response to issue of POM the EO stated that the objection amount will be adjusted from the SD amount of the contractor. As replied the EO is suggested to recover the amount and compliance reported to audit.

### **Person(s) Responsible for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Suresh Chandra Pradhan	Accountant	Jharsuguda Municipality. Dist-Jharsuguda	10590
2	Sri Rama Chandra Pradhan	Executive Officer	Jharsuguda Municipality. Dist-Jharsuguda	10590
3	Sri Narayan Prasad Hui	Junior Engineer	Soro Municipality. Dist-Balasore	10591
4	jyotirmayee Lakra	Asstt Executive Engineer	Jharsuguda Municipality. Dist-Jharsuguda	10591

**15.15 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-73**

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Const of Chituapada primary school in WN-15
2	Head of A/C & C/R No	14 <sup>th</sup> FCA (728/2018-19)
3	EC	3,00,000.00
4	Bill Amount	2,96,672.00
5	Voucher No/Date	144/13.02.19
6	MB No/Page	553/104-126
7	Name of the executants	Sri Raju Bagh
8	Name of the JE	Sri Narayan Prasad Hui
9	Name of the ME/AEE	Jyotirmayee Lakra

**a.Excess payment made beyond the Tender/Agreement value.**

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 3,00,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Raju Baghwas found to be the lowest bidder who quoted Rs 2,60,874.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.26.09.2018 with the agreement value of Rs 2,60,874.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill of work worth Rs 2,62,886.00 has been prepared and paid to the contractor which is Rs (2,62,886.00 - 2,60,874.00)=Rs 2,012.00 in excess of the agreement value.

So excess payment comes to Rs 2,012.00.The contractor has been shown un-due favour at the cost of the Municipality. Payment over and above the agreement is not admissible in audit.

In response to issue of POM Rs 2,012.00 was recovered through deduction from SD money vide voucher no-497/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

**15.16 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-74**

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Const of CC road and culvert from Ishar Ahmed house to Milat colony in WN-17
2	Head of A/C & C/R No	14 <sup>th</sup> FCA (NA/2017-18)
3	EC	8,80,000.00
4	Bill Amount	8,80,000.00
5	Voucher No/Date	78/05.11.18
6	MB No/Page	550/110-121
7	Name of the executants	Sri Mahatab Khan
8	Name of the JE	Sri Fakir Charan Pradhan
9	Name of the ME/AEE	Jyotirmayee Lakra

**a.Excess payment made beyond the Tender/Agreement value.**

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 8,80,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Mahatab Khanwas found to be the lowest bidder who quoted Rs 7,82,174.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.09.08.2018 with the agreement value of Rs 7,82,174.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill of work worth Rs 7,84,913.00 has been prepared and paid to the contractor which is Rs (7,84,913.00 - 7,82,174.00)=Rs 2,739.00 in excess of the agreement value.

So excess payment comes to Rs 2,739.00.The contractor has been shown un-due favour at the cost of the Municipality. Payment over and above the agreement is not admissible in audit.

In response to issue of POM Rs 2,739.00 was recovered through deduction from SD money vide voucher no-504/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

**15.17 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-75**

## Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Const of gate/boundary wall and urinal of Ekatali High School in WN-6
2	Head of A/C & C/R No	4 <sup>th</sup> SCA (547/2016-17)
3	EC	5,00,000.00
4	Bill Amount	4,99,729.00
5	Voucher No/Date	78/05.11.18
6	MB No/Page	528/145-149
7	Name of the executants	Sri Dillip Kumar Behera
8	Name of the JE	Sri Subas Chandra Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

## a.Excess payment made beyond the Tender/Agreement value.

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 5,00,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Dillip Kumar Beherawas found to be the lowest bidder who quoted Rs 4,60,074.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.13.04.2017 with the agreement value of Rs 4,60,074.00. But, on scrutiny of the paid voucher under reference, it was found that the final bill of work worth Rs 4,92,801.00 has been prepared and paid to the contractor which is Rs (4,92,801.00 - 4,60,074.00)=Rs 32,727.00 in excess of the agreement value.

So excess payment comes to Rs 32,727.00.The contractor has been shown un-due favour at the cost of the Municipality. Payment over and above the agreement is not admissible in audit.

In response to issue of POM Rs 32,727.00 was recovered through deduction from SD money vide voucher no-500 & 501/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.18 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-76

## Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Const of CC road and drain from Bideshi Pasayat house to Manu Chatarjee house in WN-20
2	Head of A/C & C/R No	UNNATI (213/2016-17)
3	EC	4,50,000.00
4	Bill Amount	4,50,000.00
5	Voucher No/Date	235/26.06.18
6	MB No/Page	537/96-109
7	Name of the executants	Azam Khan
8	Name of the JE	Sri Narayan Prasad Hui
9	Name of the ME/AEE	Jyotirmayee Lakra

## a.Excess payment made beyond the Tender/Agreement value.

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 4,50,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Md Azam Khan was found to be the lowest bidder who quoted Rs 4,02,757.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.16.03.2018 with the agreement value of Rs 4,02,757.00. But, on scrutiny of the paid voucher under reference, it was found that the final bill of work worth Rs 4,08,290.00 has been prepared and paid to the contractor which is Rs (4,08,290.00 - 4,02,757.00)=Rs 5,533.00 in excess of the agreement value.

So excess payment comes to Rs 5,533.00.The contractor has been shown un-due favour at the cost of the Municipality. Payment over and above the agreement is not admissible in audit.

In response to issue of POM Rs 5,533.00 was recovered through deduction from SD money vide voucher no-509/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.19 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-77



**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Const of CC drain at back side of Mamta Marbal towards house of SN Pattanaik in WN-10
2	Head of A/C & C/R No	14 <sup>TH</sup> CFC (NA/2016-17)
3	EC	3,00,000.00
4	Bill Amount	2,99,989.00
5	Voucher No/Date	01/18.04.18
6	MB No/Page	534/42-53
7	Name of the executants	Sri Ashok Kumar Rout
8	Name of the JE	St Leena Naik
9	Name of the ME/AEE	Sri Manoj Kumar Patra

**a.Excess payment made beyond the Tender/Agreement value.**

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 3,00,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Ashok Kumar Rout was found to be the lowest bidder who quoted Rs 2,93,487.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.24.12.2016 with the agreement value of Rs 2,93,487.00. But, on scrutiny of the paid voucher under reference, it was found that the final bill of work worth Rs 2,95,019.00 has been prepared and paid to the contractor which is Rs (2,95,019.00 - 2,93,487.00)=Rs 1,532.00 in excess of the agreement value.

So excess payment comes to Rs 1,532.00. The contractor has been shown un-due favour at the cost of the Municipality. Payment over and above the agreement is not admissible in audit.

In response to issue of POM Rs 1,532.00 was recovered through deduction from SD money vide voucher no-494/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

**15.20 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-78**

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Const of drain behind St Marry Hospital from culvert towards west side in WN-05
2	Head of A/C & C/R No	MF (549/2016-17)
3	EC	1,00,000.00
4	Bill Amount	99,383.00
5	Voucher No/Date	102/03.12.18
6	MB No/Page	528/141-155
7	Name of the executants	Sri Sonu Kumar
8	Name of the JE	Sri Subash Chandra Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

**a.Excess payment made beyond the Tender/Agreement value.**

On scrutiny of the above works case records along with M.B and other related records It was noticed that an estimate amounting to Rs 1,00,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Sonu Kumar was found to be the lowest bidder who quoted Rs 92,974.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.26.12.2016 with the agreement value of Rs 92,974.00. But, on scrutiny of the paid voucher under reference, it was found that the final bill worth Rs 96,419.00 has been prepared and paid to the contractor which is Rs (96,419.00 - 92,974.00)=Rs 3,445.00 in excess of the agreement value.

So excess payment comes to Rs 3,445.00. The contractor has been shown un-due favour at the cost of the Municipality. Payment over and above the agreement is not admissible in audit.

In response to issue of POM Rs 3,445.00 was recovered through deduction from SD money vide voucher no-502 & 503/Dt 19.10.2019. The same was verified by audit and found correct. Hence para dropped.

**15.21 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF LENGTH IN MB. POMP-102-103**

**Payment reference.**



Sl. No.	Particulars	Details
1	Name of the Work	Const of cc road from Kapumal Vilage to Fatamal in w.n-9
2	Head of A/C & C/R No	14 <sup>TH</sup> FCA (336/2017-18)
3	EC	10,00,000.00
4	Bill Amount	10,00,000.00
5	Voucher No/Date	31/23.07.18
6	MB No/Page	518/77-83
7	Name of the executants	Sri Bijay Kumar Patel
8	Name of the JE	Smt Leenarani Naik
9	Name of the ME/AEE	Sri Manoj Kumar Patra

## a.Excess payment due to excess quantity exhibition in MBs.

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 4cm size HG metal. But the JE has exhibited excess quantity erroneously then that of actual . The details are as follows.

( Ref. MB Page No -76, item-1)

Row	Quantity exhibited in MB	Actual Quantity as per calculation	Excess quantity exhibited
8th	13.30 x (2.50+2.9+2.30)/3 x 0.10=4.18 cum	13.30 x (2.50+2.9+2.30)/3 x 0.10=3.41 cum	0.77 cum

Excess paid = 0.77 cum x @ Rs 4,717.30/cum = 3,632.32 or say 3,632.00.

So Rs 3,632.00 is paid in excess by exhibiting excess quantity.

In response to issue of POM Rs 3,632.00 was recovered through deduction from SD money vide voucher no-528/Dt 25.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.22 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-103-104

### Payment reference.

Sl. No.	Particulars	Details
1	Name of the Work	Reno of class room at Sarberna School in w.n-7
2	Head of A/C & C/R No	UNNATI (618/2016-17)
3	EC	4,00,000.00
4	Bill Amount	4,00,000.00
5	Voucher No/Date	859/15.10.18
6	MB No/Page	548/126-143
7	Name of the executants	Sri Ram Chandra Oram
8	Name of the JE	Sri Fakir Charan Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

## a.Excess payment due to excess quantity exhibition in MBs.

On checking of the above work case record it was noticed that work order was issued to Sri Ram Chandra Oram, contractor on 07.05.2018 with a condition to execute and complete the work within 60 days. But Sri Oram was not started and completed the work from 07.05.2018 to 06.07.2018 and he failed to complete the work by this time as revealed from the Letter No. 1552 dt.07.05.2018 issued by the Executive Officer, Jharsuguda. However the work has been completed on 20.08.2018 as revealed from the check measurement of the Municipal Engineer and payment was made vide Vr.No 589 dt.15.10.2018.As the work not completed in stipulated/grace period penalty @1% of gross payment was to be realized from the contractor due to delay in execution of work. Thus the contractor has been paid an extra financial benefit of Rs 4,000.00 (4,00,000.00 x 1%) which cannot be admitted in audit.

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

In response to issue of POM Rs 4,000.00 was recovered through deduction from SD money vide voucher no-530/Dt 25.10.2019. The same was verified by audit and found correct. Hence para dropped.

## 15.23 - EXCESS PAYMENT ON WORK DUE TO IRREGULAR EXHIBITION OF WORK IN BILL. POMP-104-105

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Reno of New chamber of Chair Person in Jharsuguda Municipality
2	Head of A/C & C/R No	MF (642/2016-17)
3	EC	17,50,000.00
4	Bill Amount	15,01,858.00
5	Voucher No/Date	674/09.11.18
6	MB No/Page	548/145-159
7	Name of the executants	Sri Arjun Bhengra
8	Name of the JE	Sri Subas Chandra Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

**a.Excess payment made due to Irregular exhibition of display board in Bill.**

On checking of the above work case record it was noticed that Rs 3,500.00 paid towards cost of display board vide item no-51 of the bill. But in support of the payment no voucher and photo copy of the display board is not attached in the works case record. So the payment without any supporting records is highly irregular and unauthorized.

Thus the contractor has been paid an extra financial benefit of Rs 3,500.00 which cannot be admitted in audit.

In response to issue of POM Rs 3,500.00 was recovered through deduction from SD money vide voucher no-531/Dt 25.10.2019. The same was verified by audit and found correct. Hence para dropped.

**15.24 - EXCESS PAYMENT ON WORK DUE TO EXCESS EXHIBITION OF QUANTITY IN MB. POMP-105-106**

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Const of CC road from Raju Rohidas house to Manas Sahu house in w.n-8
2	Head of A/C & C/R No	14 <sup>TH</sup> FCA (653/2016-17)
3	EC	7,00,000.00
4	Bill Amount	7,00,000.00
5	Voucher No/Date	99/03.12.18
6	MB No/Page	536/121-141
7	Name of the executants	Sri Naresh Kumar Patel
8	Name of the JE	Smt Leenarani Naik
9	Name of the ME/AEE	Sri Manoj Kumar Patra

**a.Excess payment due to excess quantity exhibition in MBs.**

On checking of the above work case record it was noticed that work order was issued to Sri Naresh Kumar Patel, contractor on 14.08.2018 with a condition to execute and complete the work within 60 days. But Sri Patel has not started and completed the work from 14.08.2018 to 15.10.2018 and he failed to complete the work by this time as revealed from the Letter No. 3220 dt.14.08.2018 issued by the Executive Officer, Jharsuguda. However the work has been completed on 09.11.2018 as revealed from the check measurement of the Municipal Engineer and payment was made vide Vr.No 99 dt.03.12.2018.As the work not completed in stipulated/grace period penalty @1% of gross payment was to be realized from the contractor due to delay in execution of work. Thus the contractor has been paid an extra financial benefit of Rs 7,000.00 (7,00,000.00 x 1%) which cannot be admitted in audit.

In response to issue of POM Rs 7,000.00 was recovered through deduction from SD money vide voucher no-533/Dt 25.10.2019. The same was verified by audit and found correct. Hence para dropped.

**15.25 - EXCESS PAYMENT ON WORK DUE TO IRREGULAR EXHIBITION OF WORK IN BILL. POMP-106-107**

**Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Construction of CC road from OSAP Cantein towards Durga Mandap at OSAP in WN-09
2	Head of A/C & C/R No	14 <sup>TH</sup> CFC (672/2016-17)

3	EC	6,50,000.00
4	Bill Amount	6,72,382.00
5	Voucher No/Date	122/19.12.18
6	MB No/Page	514/99-114
7	Name of the executants	Sri Radha Ballav Naik
8	Name of the JE	Sri Subas Chandra Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

## **a.Excess payment made due to Irregular exhibition of display board in Bill.**

On checking of the above work case record it was noticed that Rs 2,000.00 paid towards cost of display board vide item no-5 of the bill. But in support of the payment no voucher and photo copy of the display board is not attached in the works case record. So the payment without any supporting records is highly irregular and unauthorized.

Thus the contractor has been paid an extra financial benefit of Rs 2,000.00 which cannot be admitted in audit.

In response to issue of POM Rs 2,000.00 was recovered through deduction from SD money vide voucher no-534/Dt 25.10.2019. The same was verified by audit and found correct. Hence para dropped.

## **15.26 - EXCESS PAYMENT ON WORK DUE TO IRREGULAR EXHIBITION OF WORK IN BILL. POMP-107-108**

### **Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Construction of CC road from Narendra Pandey house to Debadihi High School Durga Mandap in WN-13
2	Head of A/C & C/R No	14 <sup>TH</sup> CFC (307/2016-17)
3	EC	10,00,000.00
4	Bill Amount	10,00,000.00
5	Voucher No/Date	21/08.06.18
6	MB No/Page	515/36-45
7	Name of the executants	Sri Arjun Bhengra
8	Name of the JE	Sri Subas Chandra Pradhan
9	Name of the ME/AEE	Sri Manoj Kumar Patra

## **a.Excess payment made due to Irregular exhibition of display board in Bill.**

On checking of the above work case record it was noticed that Rs 1,000.00 paid towards cost of display board vide item no-5 of the bill. But in support of the payment no voucher and photo copy of the display board is not attached in the works case record. So the payment without any supporting records is highly irregular and unauthorized.

Thus the contractor has been paid an extra financial benefit of Rs 1,000.00 which cannot be admitted in audit.

In response to issue of POM Rs 1,000.00 was recovered through deduction from SD money vide voucher no-532/Dt 25.10.2019. The same was verified by audit and found correct. Hence para dropped.

## **15.27 - EXCESS PAYMENT ON WORK DUE TO IRREGULAR EXHIBITION OF WORK IN BILL. POMP-108-109**

### **Payment reference.**

Sl. No.	Particulars	Details
1	Name of the Work	Construction of CC road from Manchan house to Nuabandha at Malimunda High School Durga Mandap in WN-12
2	Head of A/C & C/R No	UNNATI (315/2016-17)
3	EC	4,50,000.00
4	Bill Amount	4,37,475.00
5	Voucher No/Date	241/28.06.18
6	MB No/Page	514/52-60
7	Name of the executants	Sri Ram Chandra Oram

8	Name of the JE	Smt. Leenarani Naik
9	Name of the ME/AEE	Sri Manoj Kumar Patra

**a. Excess payment made due to Irregular exhibition of display board in Bill.**

On checking of the above work case record it was noticed that Rs 2,000.00 paid towards cost of display board vide item no-6 of the bill. But in support of the payment no voucher and photo copy of the display board is not attached in the works case record. So the payment without any supporting records is highly irregular and unauthorized.

Thus the contractor has been paid an extra financial benefit of Rs 2,000.00 which cannot be admitted in audit.

In response to issue of POM Rs 2,000.00 was recovered through deduction from SD money vide voucher no-529/Dt 25.10.2019. The same was verified by audit and found correct. Hence para dropped.

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

<b>16.1 - AUDIT ON UNITS / DEPARTMENT</b>
No separate units/departments are running in this municipality during the period covered under audit.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

<b>17.1 - Target and achievement.</b>
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The target and achievement (both Financial & Physical ) of Jharsuguda Municipality for the year 2018-19 is furnished below:-

Sl. No.	Financial target and achievement							Physical target and achievement					
	NoName of the scheme	OB	Funds received during the year	Total Fund available	Expenditure	Unspent balance at the end of the year	Percentage of expenditure at the end of the year	No of spill over projects at the beginning of the 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 Grants	2590863.00	0.00	2590863.00	3878705.00	-1287842.00	149.70	4	0	4	4	0	100
2	13TH CFC	21129803.00	0.00	21129803.00	0.00	21129803.00	0	2	0	2		2	0
3	14TH CFC	75139297.00	47372000.00	122511297.00	28739963.00	93771334.00	23.45	10	76	86	63	23	73.25
4	MV Tax	8580383.00	8433000.00	17013383.00	3829341.00	13184042.00	22.50	4	25	29	8	21	27.58

				0		0							
5	Devolution of fund	61755611.00	26138000.00	87893611.00	13388192.00	74505419.00	15.23	8	58	66	20	46	30.30
6	Asset creation	8234018.00	0.00	8234018.00	0.00	8234018.00	0	1	0	1	1	0	100
7	MLALAD	2021659.00	0.00	2021659.00	0.00	2021659.00	0	8	0	8	1	7	12.5
8	MLPLAD	5010375.00	0.00	5010375.00	300000.00	4710375.00	5.98	11	0	11	1	10	9.09
9	Spl Problem Fund	727044.00	0.00	727044.00	194851.00	532193.00	26.80	0	1	1	1	0	100
10	AWC Fund	3932493.00	2800000.00	6732493.00	0.00	6732493.00	0	7	0	7	1	6	14.28
11	BRGF	-6072996.00	0.00	-6072996.00	16658907.00	-22731903.00	-100.31	0	0	0	25	-25	-
12	PD Fund	4819325.00	0.00	4819325.00	0.00	4819325.00	0	1	0	1	1	0	100
13	Performance based incentive	-2843299.00	0.00	-2843299.00	0.00	-2843299.00	0	0	1	1	1	0	100
14	Maint of road & bridge	12768926.00	0.00	12768926.00	4821239.00	7947687.00	37.75	12	6	18	7	11	38.88
15	WODC	56253611.00	25722000.00	81975611.00	11637293.00	70338318.00	14.19	8	0	8	0	8	0
16	SMB	23206586.00	0.00	23206586.00	914678.00	22291908.00	3.94	0	5	5	5	0	100
17	UNNATI	15000000.00	30000000.00	45000000.00	30214070.00	14785930.00	67.14	100	0	100	89	11	89
	<b>Total</b>	<b>292253699.00</b>	<b>140465000.00</b>	<b>432718699.00</b>	<b>114577239.00</b>	<b>318141460.00</b>	<b>26.47</b>	<b>176</b>	<b>172</b>	<b>348</b>	<b>228</b>	<b>120</b>	<b>65.51</b>

## PARA: 18 MISCELLANEOUS

<b>18.1 - Non adjustment of Festival Advance paid during the year 2018-19 .POMP,92-97</b>							
On checking of the Advance ledger and Pay acquittance Roll, it was noticed that Festival Advance to the tune of Rs14,70,000.00 was paid to the following employees vide Vr.No -546/09.10.18,out of which Rs 5,82,000.00 has been adjusted from the salary of the employees during the year 2018-19 leaving a balance of Rs 8,88,000.00 for adjustment. The details are as follows:-							
Sl. No.	Name of the Advance Holder	Designation	Amount Paid	Amount Adjusted	Balance	Name of the Sanctioning Authority	Remarks
1	Sri Suresh Kumar Pradhan	Senior Assistant	15000.00	6000.00	9000.00	Sri. R.C. Pradhan, E.O.	
2	Sri Bishnu Kumar Padhi	Junior Assistant	15000.00	6000.00	9000.00	Do	
3	Sri Rashmi Ranjan Mohanty	Do	15000.00	6000.00	9000.00	Do	
4	Sri Kailash Chandra Pradhan	Do	15000.00	6000.00	9000.00	Do	
5	Sri Manish Kumar Dixit	MIS	15000.00	6000.00	9000.00	Do	
6	Sri Subhash Chandra Pradhan	JE	15000.00	6000.00	9000.00	Do	

8	Sri Pradipta Kumar Sahoo	Junior Assistant	15000.00	6000.00	9000.00	Do	
9	Sri Somnath Patel	Senior Assistant	15000.00	6000.00	9000.00	Do	
10	Sri Nepal Ch. Bhoi	Tax Collector	15000.00	6000.00	9000.00	Do	
11	Sri Aditya Kumar Patra	Do	15000.00	6000.00	9000.00	Do	
12	Sri Suresh Ch. Mohanty	Do	15000.00	6000.00	9000.00	Do	
13	Sri Kedar Kumar Patel	Peon	15000.00	6000.00	9000.00	Do	
14	Sri Janmejy Kaudi	Do	15000.00	6000.00	9000.00	Do	
15	Smt. Binodini Banchor	Do	15000.00	6000.00	9000.00	Do	
16	Sri Anandita Naik	Do	15000.00	6000.00	9000.00	Do	
17	Sri Mogal Bhainsa	Do	15000.00	6000.00	9000.00	Do	
18	Sri Upendra Naik	Tax Collector	15000.00	6000.00	9000.00	Do	
19	Sri Kishore Kumar Naik	Do	15000.00	6000.00	9000.00	Do	
20	Sri Brushaba Dehury	Do	15000.00	6000.00	9000.00	Do	
21	Sri Biranchi Patel	Do	15000.00	6000.00	9000.00	Do	
22	Sri Nala Rohidas	Do	15000.00	6000.00	9000.00	Do	
23	Sri Abdhut Pradhan	Do	15000.00	6000.00	9000.00	Do	
24	Sri Jagannath Patel	Do	15000.00	6000.00	9000.00	Do	
25	Sri Janakram Sahu	Do	15000.00	6000.00	9000.00	Do	
26	Sri Ranjit Ku Das	Do	15000.00	6000.00	9000.00	Do	
27	Sri Trilochan Tanty	Do	15000.00	3000.00	12000.00	Do	
28	Sri Pratap Ch Patel	Do	15000.00	6000.00	9000.00	Do	
29	Sri Harihar Pradhan	Do	15000.00	6000.00	9000.00	Do	
30	Sri Dilip Kumar Jena	Do	15000.00	3000.00	12000.00	Do	
31	Sri Om Prakash Tripathy	Peon	15000.00	6000.00	9000.00	Do	
32	Sri Rupanand Gardia	Do	15000.00	1500.00	13500.00	Do	
33	Sri Ananta Pandey	Do	15000.00	6000.00	9000.00	Do	
34	Sri Basant Ku Mohanty	Work Sarkar	15000.00	6000.00	9000.00	Do	
35	Sri Babaji Charan Sia	Tax Collector	15000.00	6000.00	9000.00	Do	
36	Sri Govinda Ch. Magar	Peon	15000.00	6000.00	9000.00	Do	

37	Sri Ishwar Bag	Park Mali	15000.00	6000.00	9000.00	Do	
38	Md. Manna	Driver	10000.00	4000.00	6000.00	Do	
39	Smt. Fultuli Bhainsa	Peon	10000.00	4000.00	6000.00	Do	
40	Sri Mukteswar Mishra	Do	15000.00	6000.00	9000.00	Do	
41	Sri Kailash Majhi	Do	15000.00	6000.00	9000.00	Do	
42	Miss Nitasha Gardia	Computer	10000.00	4000.00	6000.00	Do	
43	Mst. Pramila Luha	Peon	10000.00	4000.00	6000.00	Do	
44	Sri Budhram Sahu	Do	10000.00	4000.00	6000.00	Do	
45	Sri A.K.R.B Pattanaik	Do	10000.00	4000.00	6000.00	Do	
46	Sri Laxman Ku Sahu	Do	10000.00	4000.00	6000.00	Do	
47	Sri Mayadhar Suna	Sweeper	10000.00	4000.00	6000.00	Do	
48	Sri Kanhu Deep	Do	10000.00	4000.00	6000.00	Do	
49	Sri Sricharna Kalet	Do	10000.00	4000.00	6000.00	Do	
50	Sri Suresh Suna	Do	10000.00	4000.00	6000.00	Do	
51	Sri Hadu Bisar	Do	10000.00	4000.00	6000.00	Do	
52	Sri Harachand Sandha	Do	10000.00	4000.00	6000.00	Do	
53	Sri Ashok Kumbhar	Do	10000.00	4000.00	6000.00	Do	
54	Sri Dhiraj Sindriya	Do	10000.00	4000.00	6000.00	Do	
55	Smt. Munni Kumbhar	Do	10000.00	4000.00	6000.00	Do	
56	Smt. Sita Sandha	Do	10000.00	4000.00	6000.00	Do	
57	Smt Subhadra Ghasiani	Do	10000.00	4000.00	6000.00	Do	
58	Smt. Kasla Suna	Do	10000.00	4000.00	6000.00	Do	
59	Smt. Mithila Suna	Do	10000.00	4000.00	6000.00	Do	
60	Smt. Bela Kumbhar	Do	10000.00	4000.00	6000.00	Do	
61	Smt. Kamini Sahu	Peon	15000.00	6000.00	9000.00	Do	
62	Sri Suresh Ku Sahu	Do	15000.00	6000.00	9000.00	Do	
63	Sri Thabira Kumar Rout	Do	15000.00	6000.00	9000.00	Do	
64	Sri Sharat Ch Keshari	Do	15000.00	6000.00	9000.00	Do	
65	Sri Dilip Ku Pradhan	Do	15000.00	6000.00	9000.00	Do	

66	Sri Balaram Rout	Do	15000.00	6000.00	9000.00	Do	
67	Sri Jayadev Mahar	Do	15000.00	6000.00	9000.00	Do	
68	Sri Kailash Ch Besan	Do	15000.00	6000.00	9000.00	Do	
69	Sri Hiradhar Pradhan	Do	15000.00	6000.00	9000.00	Do	
70	Sri Kashi Pr. Yadav	Do	15000.00	4500.00	10500.00	Do	
71	Sri Shyamlal Bajaj	Do	15000.00	6000.00	9000.00	Do	
72	Sri Md. Nasir	Do	15000.00	6000.00	9000.00	Do	
73	Sri Md. Iqbal	Do	15000.00	6000.00	9000.00	Do	
74	Sri Pradeep Ku Mishra	Do	15000.00	6000.00	9000.00	Do	
75	Sri Gopal Ch Nath	Do	15000.00	6000.00	9000.00	Do	
76	Sri Banshidhar Sunani	Do	15000.00	6000.00	9000.00	Do	
77	Sri Gouri Shankar Naik	Do	15000.00	6000.00	9000.00	Do	
78	Sri Ganesh Munda	Do	15000.00	6000.00	9000.00	Do	
79	Sri Kishor Bagh	Do	15000.00	6000.00	9000.00	Do	
80	Sri Prafulla Ku Pradhan	Do	15000.00	6000.00	9000.00	Do	
81	Sri Purna Ch Rout	Do	15000.00	6000.00	9000.00	Do	
82	Sri Kamal Das	Do	15000.00	6000.00	9000.00	Do	
83	Sri Dilip Ku Kharsel	Light Man	15000.00	6000.00	9000.00	Do	
84	Sri Ramanand Thakur	Do	15000.00	6000.00	9000.00	Do	
85	Sri Makardhwaja Patel	Zamadaar	15000.00	6000.00	9000.00	Do	
86	Sri Khelakar Pandey	Peon/ Zamadaar	15000.00	6000.00	9000.00	Do	
87	Sri Parmeswar Patel	Driver	15000.00	6000.00	9000.00	Do	
88	Sri Rabin Suna	Do	15000.00	6000.00	9000.00	Do	
89	Sri Arjun Behera	Sweeper	15000.00	6000.00	9000.00	Do	
90	Sri. Kishor Kalet	Do	15000.00	6000.00	9000.00	Do	
91	Smt. Alita Behera	Do	15000.00	6000.00	9000.00	Do	
92	Smt Keta Sandha	Do	15000.00	6000.00	9000.00	Do	
93	Smt Surya Bag	Do	15000.00	6000.00	9000.00	Do	



94	Smt Ichha Bagh	Do	15000.00	6000.00	9000.00	Do	
95	Smt Bachhia Ghasiani	Do	15000.00	6000.00	9000.00	Do	
96	Smt Sandhya Mahanandia	Do	15000.00	6000.00	9000.00	Do	
97	Smt. Kiran Nag	Do	15000.00	6000.00	9000.00	Do	
98	Smt Budhabari Ghasiani	Do	15000.00	6000.00	9000.00	Do	
99	Smt Brundabati Barbiha	Do	15000.00	6000.00	9000.00	Do	
100	Smt. Kapeswari Ghasiani	Do	15000.00	6000.00	9000.00	Do	
101	Sri Manglu Bag	Do	15000.00	4500.00	10500.00	Do	
102	Sri Niran Suna	Do	15000.00	4500.00	10500.00	Do	
103	Sri Sukru Panchabiha	Do	15000.00	6000.00	9000.00	Do	
104	Sri China Luha	Do	15000.00	6000.00	9000.00	Do	
105	Sri Arjun Mistry	Do	15000.00	6000.00	9000.00	Do	
		<b>Total</b>	<b>1470000.00</b>	<b>582000.00</b>	<b>888000.00</b>		

The Local Authority was requested to explain to audit the reason behind non adjustment of Festival Advance . In response to POM,the local authority replied that the said outstanding Festival Advance would be adjusted from the salaries of concerned employees in the coming financial year 2019-20 .Till adjustment Rs 8,88,000.00 is held under objection.

## 18.2 - Non adjustment of Festival Advance paid during the year 2017-18 ,POMP-98 .

As per Audit Report No : 384867/AR/2018-2019-JHARSUGUDA, Festival Advance to the tune of Rs5,98,,000.00 was left unadjusted as on 31.03.2018 .Out of the same Rs 5,76,000.00 has been adjusted from the salary of the employees during the year 2018-19 and a balance amount of Rs 22,000.00 is still pending for adjustment till dt.31.03.2019. The details of unadjusted FA are as follows:-

Sl. No.	Vr. No./ Date	Name of the Advance Holder	Designation	Amount Paid	Amount Adjusted	Balance	Name of the Sanctioning Authority	Remarks
1	569/26.09.2017	Md. Manan	Driver	10000.00	0	10000.00	Sri. Rama Chandra Pradhan, E.O.	
2	Do	Sri Jaychandra Rout	Do	10000.00	0	10000.00	Do	
3	Do	Sri Chaturbhuja Suna	Do	6000.00	4000.00	2000.00	Do	
					<b>Total</b>	<b>22000.00</b>		

The Local Authority was requested to explain to audit about the reason behind non adjustment of the Festival Advance outstanding for more than one year . In response to POM,the local authority replied that out of Rs 10000.00 of F.A. paid to Md. Manan,Rs 6000.00 has been adjusted in 3 installments in the month Aug. 19 to Oct.19 from the salary of him .The rest amount of Rs 4000.00 will be adjusted from his salary in Nov.19 to Dec.19 .In the case of Sri Jaychandra Rout, the Local Authority replied that the said amount will be recovered from other bills of him. As the Local Authority failed to adjust the said amount after passing of more than 1 year,So till adjustment Rs10000.00 was suggested for recovery from him .And In the case of Sri Chaturbhuja Suna, the Local Authority replied that in the mean time he has been expired .So Local Authority is suggested to recover the said amount from the claims of Sri Chaturbhuja Suna and compliance reported to audit. As the advancee was expired the amount will be recovered from the sanctioning authority in case of failure of adjustment from Sri Chaturbhuja Suna.

**Person(s) Responsible for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Md Manna	Driver	Jharsuguda Municipality. Jharsuguda	2000
2	Sri Jaychandra Rout	Driver	AT-PO-Jharsuguda Municipality,Dist-Jharsuguda	5000
3	Sri Rama Chandra Pradhan	Executive Officer	Jharsuguda Municipality. Dist-Jharsuguda	9000

**18.3 - Information on Municipality Quarters .POMP-7**

Objection statement was issued to the local authority to produce the Quarter Rent File and furnish the following information on Municipality Quarters.

1-Total No. of Qtrs. -

2-No. of Qtrs. occupied by the employees -

3-No. of Qtrs. Vacant -

4-No of Qtrs. In damage condition -

5-Rent of Qtrs per month -

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

7-Balance rent to be realized -

In response to objection statement, the local authority failed to produce the Quarter Rent File and did not return the POM . Hence the local authority is suggested to produce the same to next audit for verification .

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

**19.1 - Position of Govt Dues POMP-24**

**Position of Govt Dues (POMP-24)**

In course of checking of the accountant cash book of the Municipality for the year 2018-19 with reference to paid vouchers and as per the previous audit report, it was noticed that govt. dues such as GST, L.Cess, Royalty, Income Tax etc. as per the details bellow have not been remitted to proper quarters. The local authority was asked to confirm the facts and figure and intimate audit regarding the steps taken in this regard. The detail Position is furnished below.

Details of Govt dues collected and remitted during the year 2018-19						
Sl.No	Particulars	Dues outstanding as on 01.04.2018	Amount collected during 2018-19	Total	Amount remitted during 2018-19	Balance to be remitted as on 31.03.2019
1	IT	0.00	12,80,353.00	12,80,353.00	12,80,353.00	0.00
2	VAT	1,09,985.00	0.00	1,09,985.00	0.00	1,09,985.00
3	Royalty	0.00	26,06,242.00	26,06,242.00	26,06,242.00	0.00

4	L Cess	0.00	12,53,846.00	12,53,846.00	12,53,846.00	0.00
5	P Tax	0.00	1,88,650.00	1,88,650.00	1,88,650.00	0.00
6	GST	0.00	19,68,276.00	19,68,276.00	19,68,276.00	0.00
	<b>Total</b>	<b>1,09,985.00</b>	<b>72,97,367.00</b>	<b>74,07,352.00</b>	<b>72,97,367.00</b>	<b>1,09,985.00</b>

In response to the above audit objection the local authority replied that the balance amount will be deposited in proper head of accounts. Hence till then Rs 1,09,985.00 is held under objection.

## 19.2 - Position of Loan

### A.IDSMT Loan

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

On verification of Loan register it was revealed that IDSMT Loan was made for Rs.25,80,000.00 on 17.08.1993. The said loan amount was repaid vide Vr.No.120/10.05.2010. No interest has been repaid till date. In the loan register interest @ Rs.3,74,100.00 per annum was shown due for repayment from 1993-94 to 2018-19 (25 years). Hence the interest due to repayment = Rs.3,74,100.00 x 25 = Rs.93,52,500.00.

### B.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 - Position of SD/EMDPOMP-24

As per Rule 142 of the Odisha Municipal Rule 1953 a Deposit Ledger is to be maintained in Form No.XX. Similarly a register of Outstanding deposits to be recorded in Form No.XXI. But no such records and registers have been maintained during the year 2018-19. However, as per the previous Audit Report and the records made available to audit the position of SD/EMD as it could be ascertained is furnished below.

O.B as on 01.04.2018	Receipt during the Year	Total	Refunded during the Year	Balance as on 31.03.2019
76,83,725.00	64,26,441.00	1,41,10,166.00	14,19,966.00	1,26,90,200.00

The Local authority is suggested to maintain the prescribed register and produce before next audit for verification.

## 19.4 - CPF Position of Staffs

No CPF ledger/CPF cash book has been maintained by this Municipality since inception as required under Rule 436 of O.M.Rules 1953.The CPF and EPF position of staff for the year 2019-20 is furnished below as per information received from local authority through objection statement followed by verification with acquittance rolls and respective pass books of the staff.

### **C.P.F. STATEMENT OF THE MUNICIPALITY EMPLOYEES FOR THE YEAR 2018-19**

Sl. No.	Name of the Employee &	Designation	Account No.	Amount outstanding	Amount deposited	Interest accrued	Total	Amount withdrawn	Amount outstanding	Remarks
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	Designation			as on dt. 01.04.2018	for the year 2018-19	for 2018-19		for the year 2018-19	as on 31.03.2019.	
1	2	3	4	5	6	7	8	9	10	11
1	Sri Rama Chandra Pradhan	E.O.	80462200044486	25250.30	32500.00	1707.75	59458.05	30.00	59428.05	
2	Sri Manoj Ku Patra	M.E.	80462200044490	350651.75	60000.00	13459.40	424111.15	30.00	424081.15	
3	Sri Sisir Kumar Patel	Sr. At	80462200044506	80441.26	79500.00	2477.44	162418.70	90030.00	72388.70	
4	Sri Suresh Kumar Pradhan	Sr. At	80462200044510	317162.85	110000.00	19142.69	446305.54	0.00	446305.54	
5	Sri Bishu Kumar Padhee	Jr At.	80462200044525	58272.85	33400.00	1572.79	93245.64	28030.00	65215.64	
6	Mrs. Mamata Pandey	Jr At.	80462200044530	148899.73	21000.00	9287.55	179187.28	0.00	179187.28	
7	Mrs Kabita Sahu	Jr At.	80462200044544	81042.68	18000.00	3125.29	102167.97	30.00	102137.97	
8	Smt Leenarani Naik	Jr. Eng.	80462610002053	0.00	21000.00	185.95	21185.95	0.00	21185.95	
9	Sri Subhash Chandra Pradhan	Jr Eng.	80462610002049	0.00	21000.00	185.95	21185.95	0.00	21185.95	
10	Sri Pradipta Kumar Sahoo	Jr. Asst.	80462200044559	44333.53	58500.00	1582.31	104415.84	65030.00	39385.84	
11	Sri Somnath Patel	Sr. At	80462200044578	80532.59	112500.00	4670.24	197702.83	90030.00	107672.83	
12	Sri Nepal Ch. Bhoi	TC	80462200044582	121359.77	22500.00	4767.90	148627.67	30.00	148597.67	
13	Dr. Aswini Kumar Naik	H Dr.	80462200044597	350767.35	106000.00	14035.88	470803.23	30.00	470773.23	
14	Dr. Sudipta Kumar Nayak	H Dr.	80462200044602	157624.91	36000.00	6204.37	199829.28	30.00	199799.28	
15	Sri Aditya Kumar Patra	TC	80462200045121	223324.00	33000.00	13288.96	269612.96	0.00	269612.96	
16	Sri Suresh Ch. Mohanty	TC	80462200045136	224502.87	56000.00	13975.65	294478.52	0.00	294478.52	
17	Sri Kailash Chandra Pradhan	Jr At.	80462200045140	77008.88	21000.00	3048.28	101057.16	30.00	101027.16	
18	Sri Ramsaran Bahadur	NG	80462200045155	130135.86	12000.00	4819.64	146955.50	30.00	146925.50	
19	Sri Kedar Kumar Patel	Peon	80462200045160	128055.75	12000.00	4602.04	144657.79	75030.00	69627.79	
20	Sri Lal Bahadur Singhdeo	Peon	80462200044617	140611.15	45000.00	5726.80	191337.95	30.00	191307.95	
21	Sri Janmajaya Kaudi	Peon	80462200044621	66380.86	87000.00	3656.89	157037.75	50030.00	107007.75	

22	Sri Mukteswar Mishra	Peon	80462200044636	133300.35	12000.00	4932.00	<b>150232.35</b>	0.00	<b>150232.35</b>	
23	Sri Anandita Naik	Peon	80462200044655	69397.32	12000.00	2665.72	<b>84063.04</b>	30.00	<b>84033.04</b>	
24	Smt. Binodini Banchor	Peon	80462200045174	43358.29	68950.00	2050.45	<b>114358.74</b>	30000.00	<b>84358.74</b>	
25	Sri Mogal Bhainsa	Peon	80462200044660	113350.44	41000.00	4026.73	<b>158377.17</b>	50000.00	<b>108377.17</b>	
26	Sri Upendra Naik	TC	80462200044674	188379.99	24000.00	7090.04	<b>219470.03</b>	30.00	<b>219440.03</b>	
27	Sri Kishore Kumar Naik	TC	80462200044689	70472.29	51000.00	3369.96	<b>124842.25</b>	30.00	<b>124812.25</b>	
28	Sri Brushaba Dehury	TC	80462200045189	136089.35	60000.00	5850.58	<b>201939.93</b>	30.00	<b>201909.93</b>	
29	Sri Biranchi Patel	TC	80462200044693	128778.22	72000.00	4339.19	<b>205117.41</b>	80030.00	<b>125087.41</b>	
30	Sri Nala Rohidas	TC	80462200044709	134546.31	24000.00	5181.00	<b>163727.31</b>	30.00	<b>163697.31</b>	
31	Sri Abdhut Pradhan	TC	80462200044713	107870.21	25750.00	3095.88	<b>136716.09</b>	55030.00	<b>81686.09</b>	
32	Sri Jagannath Patel	TC	80462200044728	69161.90	108000.00	4296.98	<b>181458.88</b>	30.00	<b>181428.88</b>	
33	Sri Janakram Sahu	TC	80462200044732	130361.35	49000.00	3718.60	<b>183079.95</b>	30.00	<b>183049.95</b>	
34	Sri Ranjit Ku Das	TC	80462200044747	121677.38	12000.00	4519.68	<b>138197.06</b>	30.00	<b>138167.06</b>	
35	Sri Trilochan Tanty	TC	80462200045700	91238.89	17500.00	3595.09	<b>112333.98</b>	15.00	<b>112318.98</b>	
36	Sri Om Prakash Tripathy	Peon	80462200044751	143267.42	29500.00	5717.78	<b>178485.20</b>	30.00	<b>178455.20</b>	
37	Sri Rupanand Gardia	Peon	80462200045715	57158.95	8500.00	1867.48	<b>67526.43</b>	10000.00	<b>57526.43</b>	
38	Sri Ananta Pandey	Peon	80462200044766	66976.10	16250.00	2586.99	<b>85813.09</b>	35015.00	<b>50798.09</b>	
39	Sri Basant Ku Mohanty	WS	80462200044770	137581.73	32000.00	5364.34	<b>174946.07</b>	30.00	<b>174916.07</b>	
40	Sri Prakash Tiwari	Amin	80462200044785	75227.54	12000.00	2872.47	<b>90100.01</b>	30.00	<b>90070.01</b>	
41	Sri Govinda Ch. Magar	Peon	80462200044790	148541.40	11000.00	5441.64	<b>164983.04</b>	0.00	<b>164983.04</b>	
42	Md. Manna	Driver	80462200044810	12005.07	1035.00	438.62	<b>13478.69</b>	15.00	<b>13463.69</b>	
43	Smt. Fultuli Bhainsa	Peon	80462200044839	33805.13	15000.00	1454.91	<b>50260.04</b>	0.00	<b>50260.04</b>	
44	Sri Kailash Majhi	Peon	80462200045117	115093.79	15000.00	4378.66	<b>134472.45</b>	0.00	<b>134472.45</b>	
45	Sri Hiradhar	Peon	8046220004484	47056.13	6000.00	1770.97	<b>54827.10</b>	30.00	<b>54797.10</b>	

	Pradhan		3							
46	Sri Kashi Pr. Yadav	Peon	80462200044858	63791.41	25850.00	2461.59	<b>92103.00</b>	40030.00	<b>52073.00</b>	
47	Sri Shyamlal Bajaj	Peon	80462200044862	21760.03	21000.00	1130.11	<b>43890.14</b>	30.00	<b>43860.14</b>	
48	Sri Md. Nasir	Peon	80462200044881	67644.27	6000.00	2501.07	<b>76145.34</b>	30.00	<b>76115.34</b>	
49	Sri Md. Iqbal	Peon	80462200044896	71884.50	6000.00	2651.60	<b>80536.10</b>	0.00	<b>80536.10</b>	
50	Sri Ishwar Lal Gupta	Peon	80462200044901	69350.48	6000.00	2561.58	<b>77912.06</b>	30.00	<b>77882.06</b>	
51	Sri Narayan Banik	Peon	80462200044916	45941.37	4500.00	1726.23	<b>52167.60</b>	30.00	<b>52137.60</b>	
52	Sri Jai Kishan Singh	SI-In-charge	80462200044920	689369.76	120000.00	41189.67	<b>850559.43</b>	0.00	<b>850559.43</b>	
53	Smt Keta Sandha	Sweepress	80462200044940	46091.43	65500.00	1661.62	<b>113253.05</b>	70000.00	<b>43253.05</b>	
54	Surya Bag	Sweepress	80462200044954	44197.76	81500.00	1918.95	<b>127616.71</b>	65000.00	<b>62616.71</b>	
55	Smt Ichha Bag	Sweepress	80462200044969	48133.74	44750.00	2147.46	<b>95031.20</b>	25000.00	<b>70031.20</b>	
56	Smt Bachhiyan Ghasiani	Sweepress	80462200044992	113827.70	52500.00	3359.00	<b>169686.70</b>	60000.00	<b>109686.70</b>	
57	Smt Sandhya Mahananda	Sweepress	80462200045006	117644.76	47000.00	4533.50	<b>169178.26</b>	50030.00	<b>119148.26</b>	
58	Kiran Nag	Sweepress	80462200045010	92961.85	42000.00	3828.84	<b>138790.69</b>	65000.00	<b>73790.69</b>	
59	Smt Budhubari Kalet	Sweepress	80462200046065	45570.77	66750.00	2718.43	<b>115039.20</b>	0.00	<b>115039.20</b>	
60	Smt Brundabati Barbiha	Sweepress	80462200045025	88938.11	48000.00	2710.09	<b>139648.20</b>	40000.00	<b>99648.20</b>	
61	Smt Kapaswari Ghasiani	Sweepress	80462200045030	73121.38	65500.00	1897.71	<b>140519.09</b>	95000.00	<b>45519.09</b>	
62	Sri Manglu Bag	Sweeper	80462200045044	39005.53	46750.00	1457.92	<b>87213.45</b>	25000.00	<b>62213.45</b>	
63	Sri Niran Suna	Sweeper	80462200045059	43610.82	61350.00	2069.76	<b>107030.58</b>	60000.00	<b>47030.58</b>	
64	Sri Sukru Panchabiha	Sweeper	80462200045063	71740.61	41500.00	2891.60	<b>116132.21</b>	30000.00	<b>86132.21</b>	
65	China Luha	Sweeper	80462200045082	85826.43	49500.00	3291.31	<b>138617.74</b>	50000.00	<b>88617.74</b>	
66	Sri Arjun Mishtri	Sweeper	80462200045097	26796.12	52750.00	1711.49	<b>81257.61</b>	35000.00	<b>46257.61</b>	
67	Sri Brahmah Kuldeep	Sweeper	80462200045102	28207.20	8900.00	932.23	<b>38039.43</b>	16000.00	<b>22039.43</b>	
68	Sri Chaturbhuja Suna	Sweeper	80462200045078	42222.47	8000.00	1731.94	<b>51954.41</b>	0.00	<b>51954.41</b>	

				7193442.69	2660485.00	313525.48	10167453.17	1385065.00	8782388.17	

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**

<b>20.1 - Remarks On Maintenance of Account</b>
<p>1. All the prescribed records and registers advised by the Government are not maintaining in this Institution.</p> <p>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.</p> <p>3. All the bank accounts have not been converted into Flexi Accounts to accrue higher rate of interest money.</p> <p>4. The local authority is not verifying the stock and stores at regular interval. His monitoring and supervision is not praiseworthy.</p> <p>At last the local authority is suggested to adhere to different Govt guidelines, maintain statutory records in the institution, strengthen the financial management system in the municipality, have a robust monitoring, supervision and internal control system in the institution so that further misappropriation and monetary irregularities can be avoided in future.</p>
<b>20.2 - General Remarks</b>
<p>Irregularities on General Audit of Jharsuguda Municipality for the year 2018-19</p> <p>1. All the prescribed records and registers advised by the Government are not maintaining in this Institution.</p> <p>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.</p> <p>3. All the bank accounts have not been converted into Flexi Accounts to accrue higher rate of interest money.</p> <p>4. The local authority is not verifying the stock and stores at regular interval. His monitoring and supervision is not praiseworthy.</p> <p>5. In spite of repeated remarks by audit the local authority has failed to recoup the invested amount of Rs.1,09,895.00.</p> <p>6. An amount of Rs 63,26,911.00 is pending for adjustment of outstanding advances as on 31.03.2019.</p> <p>7. There is unspent grant of Rs 54,98,20,642.00 at the end of the year 2018-19 i.e. as on 31.03.201. The percentage of utilization of grants is just 32.98 % for the year under audit which is very low.</p> <p>8. Utilization Certificates under different schemes worth of Rs 39,94,69,633.00 is pending for submission to Government as on 31.03.2019.</p> <p>9. During the year under audit a sum of Rs.96,865.00 was misappropriated by different employees which has been recovered by audit on the spot. Yet it requires the attention of the higher authorities.</p> <p>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.</p> <p>11- The local authority is suggested to watch daily collections to avoid temporary misappropriation of Municipal Fund.</p> <p>12- The local authority is suggested to effect the recovery of works accounts.</p> <p>At last the local authority is suggested to adhere to different Govt guidelines, maintain statutory records in the institution, strengthen the financial management system in the municipality, have a robust monitoring, supervision and internal control system in the institution so that</p>

further misappropriation and monetary irregularities can be avoided in future.

As a result of this Audit transactions involving a sum of Rs 1230150.00 are held under objection which include an amount of Rs 232165.00 suggested for recovery. Besides, a sum of Rs 637851 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	8.1	150000.00	150000.00	150000.00	0.00	0.00	
2	15.3	5736.00	5736.00	5736.00	0.00	0.00	
3	15.5	18067.00	18067.00	18067.00	0.00	0.00	
4	15.14	42362.00	42362.00	42362.00	0.00	0.00	
5	18.1	0.00	888000.00	0.00	0.00	0.00	
6	18.2	16000.00	16000.00	16000.00	0.00	0.00	
7	19.1	0.00	109985.00	0.00	0.00	0.00	
<b>Total</b>		<b>232165.00</b>	<b>1230150.00</b>	<b>232165.00</b>	<b>0.00</b>	<b>0.00</b>	

## 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	15.26/107-108	Vr No-532	2019-10-25	1000	Sri Arjun Bhengra,Cont
2	15.27/108-109	Vr No-529	2019-10-25	2000	Sri Ram Chandra Oram,Cont
3	15.25/106-107	Vr No-534	2019-10-25	2000	Sri Radha Ballav Naik,Cont
4	15.24/105-106	Vr No-533	2019-10-25	7000	Sri Naresh Kumar Patel,Cont
5	15.23/104-105	Vr No-531	2019-10-25	3500	Sri Arjun Bhengra,Cont
6	15.22/103-104	Vr No-530	2019-10-25	4000	Sri Ram Chandra Oram,Cont
7	15.21/102-103	Vr No-528	2019-10-25	3632	Sri Bijay Kumar Patel,Cont
8	15.20/78	Vr No-502-503	2019-10-19	3445	Sri Sonu Kumar,Cont
9	15.19/77	Vr No-494	2019-10-19	1532	Sri Ashok Kumar Rout,Cont
10	15.18/76	Vr No-509	2019-10-19	5533	Azam Khan,Cont
11	15.17/75	Vr No-500-501	2019-10-19	32727	Sri Dillip Kumar Behera,Cont
12	15.16/74	Vr No-504	2019-10-19	2739	Mahtab Khan,Cont
13	15.13/71-72	Vr No-505-506	2019-10-19	4822	Sri Prakash Patra,Cont
14	15.15/73	Vr No-497	2019-10-19	2012	Sri Raju Bagh,Cont
15	15.12/69-70	Vr No-507	2019-10-19	9101	Smt Kadambini Sahu,Cont
16	15.10/67-68	Vr No-498-499	2019-10-19	19383	Sri Sudhir Kumar Didwania,Cont
17	15.11/68-69	Vr No-495	2019-10-19	3030	Sri Ashok Kumar Rout,Cont
18	15.9/66-67	Vr No-496	2019-10-19	7505	Sri Siddharth Singh,Cont
19	15.8/64-65	Vr No-510	2019-10-19	11060	Sri Hrudanand Rohidas,Cont
20	15.7/63-64	Vr No-508	2019-10-19	1654	Sri Hemanta Kumar Kishan,Cont
21	15.6/62-63	Vr No-540 & 541	2019-10-25	12718	Sri Hemanta Kumar Kishan,Cont
22	15.2/58-59	Vr No-493	2019-10-19	7608	Sri Hrudanand Rohidas,Cont
23	11.1/46	26429	2019-10-23	4600	Smt Sukanti Patel
24	11.3/55	26107	2019-09-12	32600	Sri Ananta Kumar Pandey, Peon
25	11.4/56-57	26104	2019-08-22	4705	Sri Suresh Kumar Mohanty,TC
26	11.2/49	26105	2019-08-22	44960	Sri Aditya Kumar Patra, Cashier
27	11.1/46	26101	2019-08-16	10000	Sri Abadhut Pradhan,TC
28	14.4/110-112	602226	2019-10-25	392305	Smt Leenarani Naik,JE
29	15.4/60-61	26470	2019-11-27	680	Md Mahtab Khan



Total	637851
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Audit Certificate

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

District Audit Officer  
Local Fund Audit,JHARSUGUDA