

**LOCAL FUND AUDIT, JHARSUGUDA, ODISHA**

CATEGORY : Municipality/Municipal Corporation

Audit Report No :  
599268/AR/2020-2021-JHARSUGUDA

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Jharsuguda Municipality. Jharsuguda</b>
2	Year of Accounts under Audit :	<b>2019-2020</b>
3	Name of the Local Authority during the year of A/Cs :	SRI RAM CHANDRA PRADHAN,E.O. FROM 01.04.2019 TO 31.03.2020
	Name of the Local Authority at the time of Audit :	SRI JOGENDRA MAJHI OAS- I JB
4	Duration of Audit :	27-01-2021 To 16-04-2021 (Mandays Consumed :- 62)
5	Name of the Auditors :	SRI AMMU SITARAMA ANJANEYULU - Lead Auditor(27-01-2021 to 16-04-2021) JAGANNATH BEHERA - Lead Auditor(01-03-2021 to 16-04-2021) MAGUNI NAIK - Auditor(27-01-2021 to 16-04-2021)
6	Name of the Reviewing Officer :	KISHOR CHANDRA BISWAL(District Audit Officer)
7	Date of submission of report by Reviewing officer :	18-05-2021
8	Entry Conference Date :	27-01-2021
9	Exit Conference Date :	17-06-2021
10	Name of the District Audit Officer :	KISHOR CHANDRA BISWAL
11	Date of approval of report by District Audit Officer :	09-07-2021

**Para1.1 :- Demographic information:-**

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Jharsuguda Municipality. Jharsuguda	74.87	24	13870	16948	10035	56877	97730	46798	50932

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book /	Discrepancies If Any

		Before / After Transaction			Stock Register	
1	Cash in hand	27.01.2021	0	0	Page-60 of LR Cash Book	Nil
2	Cash in hand	27.01.2021	0	0	Page-60 of LR Cash Book	Nil
3	cash in hand	27.01.2021	0	0	Page-82 of NULM Cash Book	Nil
4	cash in hand	27.01.2021	0	0	Page-38 of SJSRY Cash Book	Nil
5	Cash in hand	27.01.2021	0	0	page-29 of PA cash book	Nil
6	Cash in hand	27.01.2021	0	0	page-29 of PA cash book	Nil
7	Cash in hand	27.01.2021	0	0	page-29 of PA cash book	Nil
8	cash in hand	27.01.2021	40	40	Page-19 of RTI Cash Book	Nil
9	Cash in hand	27..01.2021	0	0	Page-15 of MDM Cash Book	Nil
10	Cash in hand	27.01.2021	0	0	Page-14 of Adhar Cash Book	Ni.
11	Cash in hand	27.01.2021	0	0	Page-27 of Election Cash Book	Nil
12	Cash in hand	27.01.2021	0	0	Page-24 of Biju Yuva Vahani	Nil
13	Cash in hand	27.01.2021	0	0	page-128 of subsidiary cash book	Nil
14	Cash in hand	27.01.2021	0	0	page-92 of Cashiers cash book	
15	Cash in hand	27.01.2021	0	0	page-27 of HCY cash book	
16	Cash in hand	27.01.2021	0	0	page-73 of OA P/ODP/MBPY cash book	
17	Bus Parking Receipt Books	27.01.2021	23	23	SRP -13	NIL
18	Holding Tax Receipt Books	27.01.2021	65 Nos	65 Nos	SRP -112	NIL

19	ServicePostage Stamps	27.01.2021	292.00	292.00	SRP -53	NIL
20	Miscellaneous Receipt Books	27.01.2021	29 Nos	29 Nos	SRP -2	NIL
21	Measurement Books	27.01.2021	NIL	NIL	SRP -120	NIL
22	Cash in Hand	27.01.2021	0	0	Page -198 of Accountant Cash Book	Nil

**Comments**

Audit on the accounts of Jharsuguda Municipality was commenced on 27.01.2021. As required under Rule 20 of O.L.F.A. Rules 1951; physical verification was conducted on the date of commencement of audit before transaction. Liquid cash of Rs 40.00 was found in RTI Cash Book which agreed with the book balance of the day before transaction. The result of such physical verification was recorded at page 19 of RTI Cash Book . Physical verification of other articles like Postage stamp, M.R Books was also conducted as noted in the above table.

PARA: 3 LIST OF VERIFIED RECORDS

<b>A : List Of Verified Records/Register</b>			
<b>S/no</b>	<b>List Records/Register</b>	<b>Rules</b>	<b>Form No</b>
1	Contract Agreement Form	Rule 341	Form W-III
2	Nominal Muster Roll (NMR)	Rule 340	Form W-II
3	Stock account of Receipt Forms	Rule 196	Form L
4	Tax collector's daily collection register	Rule 192	Form K
5	Demand and Collection Register	Rule 178	Form B
6	Stock Register of Stationery	Rule 172	Form No. XLIV
7	Stamp Account	Rule 172	Form No. XLIV
8	Register of Grants	Rule 80	Form No. XLII
9	Daily Collection Register	Rule 171	Form No. XL
10	Miscellaneous Receipts	Rule 157	Form No. XXXIV
11	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
12	Measurement Book	Rule 365	Form W-VIII
13	Stock & Store Register of Municipality	Rule 346	Form W-VII
14	Miscellaneous Supply Bill	Rule 343	Form W-V
15	Contract Certificate	Rule 343	Form W-IV
16	Advance Ledger	Rule 136	Form No. XVIII
17	Abstract Register of Expenditure	Rule 129	Form No. XVI
18	Abstract Register of Receipts	Rule 129	Form No. XV
19	Cash Book of the municipality	Rule 125	Form No. XIV
20	Periodical Increment Certificate	Rule 99	Form No. XI
21	Absentee Statement	Rule 97	Form No. X
22	Salary Bills	Rule 97	Form No. IX
23	Order Book	Rule 96	Form No. VIII
24	Challan	Rule 87	Form No. VI
25	Register of Bills	Rule 96	Form No. VII
26	Subsidiary Cash Book	Rule 128 A	Form No. V-A
27	Cashier's Cash Book	Rule 81	Form No. V
28	Abstract of the Budget Estimate	Rule 74	Form No. I-A
29	Schedule for the Budget Estimate	Rule 77	Form No. III
30	Budget Estimate	Rule 74	Form No. I

<b>B : List of Records/Registers not Produced to Audit</b>			
<b>S/no</b>	<b>List Records/Register</b>	<b>Rules</b>	<b>Form No</b>
1	Register of Distrained property & sales	Rule 204	Form S
2	Warrant register	Rule 202	Form R
3	Form of inventory & Notice	Rule 203	Form Q
4	Distrainment Warrant Register	Rule 202	Form P
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	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
10	Stock account of License Number Plates	Rule 155	Form No. XXXII
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	Register of Investments	Rule 148	Form No. XXVI
15	Establishment Audit Register	Rule 146	Form No. XXV
16	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
17	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
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	Permanent Advance Account	Rule 108	Form No. XII
23	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII

<b>C : List of Records/Registers not Maintained</b>			
<b>SIno</b>	<b>List Records/Register</b>	<b>Rules</b>	<b>Form No</b>
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
3	Progress statement of collection of taxes	Rule 200	Form N
4	Tax collector's Ledger	Rule 198	Form M
5	Arrear Demand Register	Rule 187	Form H
6	Mutation Register	Rule 184	Form G
7	Register of Petitions	Rule 183	Form F
8	Form of appeal petition	Rule 183	Form E
9	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
10	Assessment List	Rule 177	Form A
11	Register of Interest Bearing Securities	Rule 147	Form No. XLI
12	Arrear List	Rule 170	Form No. XXXIX
13	Ledger of Lessees	Rule 170	Form No. XXXVIII
14	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
15	Register of Lands	Rule 160	Form No. XXXV
16	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
17	Loan Register	Rule 149	Form No. XXVII
18	Register of Works	Rule 345	Form W-VI
19	Subsidiary account of special taxes	Rule 79	Form No.-IV
<b>D : List of Records/Registers not Required</b>			
<b>SIno</b>	<b>List Records/Register</b>	<b>Rules</b>	<b>Form No</b>

## Comments

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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.

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## PARA: 4 FINANCIAL POSITION

Jharsuguda Municipality. Jharsuguda - 2019-2020

SIno	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	NSAP cash book	01-04-2019	44944252.00	43803679.00	88747931.00	38130350.00	31-03-2020	50617581.00	31-03-2020	50617581.00	0.00	
2	Accountant cash book	01-04-2019	665970031.91	368053535.29	1034023567.20	157019130.10	31-03-2020	877004437.10	31-03-2020	877004437.10	0.00	
3	MDM	01-04-2019	2776.4	97.00	2873.4	200.60	31-03-2020	2672.8	31-03-2020	2672.8	0.00	

	cash book	019	8		8		020	8	020	8		
4	SJSRY cash book	01-04-2019	704480.35	23518.00	727998.35	61660.00	31-03-2020	666338.35	31-03-2020	666338.35	0.00	
5	NULM cash book	01-04-2019	557358.76	473339.00	1030697.76	343919.00	31-03-2020	686778.76	31-03-2020	686778.76	0.00	
6	RTI Cash Book	01-04-2019	4013.40	767.87	4781.27	0.00	31-03-2020	4781.27	31-03-2020	4781.27	0.00	
7	Harischandra cash book	01-04-2019	145960.30	702011.00	847971.30	598097.00	31-03-2020	249874.30	31-03-2020	249874.30	0.00	
8	NFSA /Adhar card cash book	01-04-2019	1501.96	52.77	1554.73	0.00	31-03-2020	1554.73	31-03-2020	1554.73	0.00	
9	Election cash book	01-04-2019	1132.26	38.38	1170.64	0.00	31-03-2020	1170.64	31-03-2020	1170.64	0.00	
10	Biju Yuvahani cash book	01-04-2019	392021.10	333523.00	725544.10	5830.00	31-03-2020	719714.10	31-03-2020	719714.10	0.00	
11	Odisha Land Rights	01-04-2019	74515.00	5260602.00	5335117.00	97517.00	31-03-2020	5237600.00	31-03-2020	5237600.00	0.00	
	<b>GRAND TOTAL</b>		<b>712798043.52</b>	<b>418651163.31</b>	<b>1131449206.83</b>	<b>196256703.70</b>		<b>935192503.13</b>		<b>935192503.13</b>	<b>0.00</b>	

Comments						
PARA - 4.1 - Cash Book wise details of Closing Balance as on 31.03.2020						
Sl. No.	Name of Cash Book	In Cash	In PL	In Bank	Total	
1	Accountant Cash Book	0.00	430470347.45	446534089.65	877004437.10	
2	NSAP cash book	13800000.00	0.00	36817581.00	50617581.00	
3	MDM cash book	0.00	0.00	2672.88	2672.88	
4	SJSRY cash book	0.00	0.00	666338.35	666338.35	
5	NULM Cash Book	0.00	0.00	686778.76	686778.76	



6	RTI Cash Book	40.00	0.00	4741.27	4781.27
7	Harischandra Cash Book	0.00	0.00	249874.30	249874.30
8	NFSA/Aadhar Card Cash Book	0.00	0.00	1554.73	1554.73
9	Election cash book	0.00	0.00	1170.64	1170.64
10	Biju Yuva Vahini Cash Book	0.00	0.00	719714.10	719714.10
11	Odisha Land Rights Cash Book	0.00	0.00	5237600.00	5237600.00
12	Total	13800040.00	430470347.45	490922115.68	935192503.13

**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 for approval:- (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 19.07.2019. 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 02.08.2019 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. Though the E.O submitted the budget to the District Magistrate and Collector, Jharsuguda. but failed to monitor the follow up actions to send the budget to the Director -cum Ex-Officio Chairman Housing & Urban Development Department Bhubaneswar for approval. Hence the Local Authority is suggested to take steps in future for timely approval of budget.

However the rough budget was prepared for receipt and expenditure amounting to Rs 34,64,64,731.00 & Rs 23,76,47,967.00 respectively.

U.L.B NAME: JHARSUGUDA MUNICIPALITY			
Abstract of Budget Estimate			
BUDGET FOR THE YEAR 2019-20			
Sl. No	Particulars	Amount In Rs	Grant Total
	Opening Balance of 2018-19		452,180,233.00
	Budget Receipts		

<b>A</b>	Rates and Tax Revenue	35,000,000.00	
	Rental Income from Municipal Properties	975,000.00	
	Fees & User Charges	4,520,000.00	
	Sale & Hire Charges	1,500,000.00	
	Interest Earned	25,000,000.00	
	Other Income	3,000,000.00	
	Grants, Contribution for specific purposes	276,469,731.00	
	<b>TOTAL REVENUE &amp; CAPITAL RECEIPTS</b>	<b>346,464,731.00</b>	<b>346,464,731.00</b>
	<b>TOTAL OPENING Balance +REVENUE &amp; CAPITAL Receipt</b>		<b>798,644,964.00</b>
<b>B</b>	<b>Budgeted Expenditures</b>		
	Establishment Expenses	124,050,400.00	
	Administrative Expenses	3,285,000.00	
	Operations & Maintenance	89,090,000.00	
	Minimum Mandatory Closing Balance 1/6	21,222,567.00	
	<b>TOTAL REVENUE &amp; CAPITAL PAYMENTS</b>	<b>237,647,967.00</b>	<b>237,647,967.00</b>
	<b>BALANCE (A-B)</b>		<b>560,996,997.00</b>
	(-) Incomplete/ ongoing project cost for 2018-19.		<b>66,025,000.00</b>
	<b>BALANCE FOR NEW PROJECT</b>		<b>494,971,997.00</b>

Receipts			Expenditure		
As per rough Budget	Actual	Percentage of Variation	As per rough Budget	Actual	Percentage of Variation
346,464,731.00	418651 163.31	20.83	237,647,967.00	196256 703.70	17.41

Para : 4.4-Asset and Liabilities

The position of liquid assets and liabilities of this Municipality for the year 2019-20 is furnished below:-

Liabilities	Value	Assets	Value
Unspent balance of Grants	750474605	Cash in hand / in Treasury/in Bank/in post office	935192503.00
Loan refundable	9726600	Investment	109895

Unremitted Govt. dues (VAT, Cess, Royalty, IT, etc)	109985	Advance recoverable	6249076
Unpaid Salary, wages and pension	2947560	Outstanding taxes, rents and rates etc recoverable	10409669
Refundable deposits(SD/EMD)	12531585	Others (Name of liquids assets to be specified)	0
Unpaid Bill	0	Amount Surcharged	35000
Contributions payable	0	Festival advance recoverable	480000
Street Light charges	7253654		
Sanitation service	2987324		
Total	<b>786031313</b>	Total	<b>952476143.00</b>
Excess Asset over Liabilities	166444830		
<b>Grand Total</b>	<b>952476143</b>	<b>Grand Total</b>	<b>952476143</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.

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

Jharsuguda Municipality. Jharsuguda - 423998

Sino	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	IDBI, Jharsuguda	740104000008334	31-03-2020	7196491.00	31-03-2020	7032103.00	164388.00	Misc. Ac.
2	Try Pass Book	10	31-03-2020	430470347.45	31-03-2020	430470347.45	0.00	PL Account
3	PNB, Jharsuguda	2218000100013989	31-03-2020	308920.67	31-03-2020	308920.67	0.00	MF
4	UBI, Jharsuguda	3540020100009510	31-03-2020	3157746.60	31-03-2020	3157746.60	0.00	MPLAD
5	UBI, Jharsuguda	3540020100009511	31-03-2020	8254.00	31-03-2020	8254.00	0.00	IDSMT
6	UBI,	354002010	31-03-2020	6988472.21	31-03-2020	6988472.21	0.00	Unnati

	Jharsuguda	0009512						
7	UBI, Jharsuguda	354002010 107004	31-03-2020	14384298.0 0	31-03-2020	14384298.4 0	-0.40	BRGF
8	Uco Bank, Jharsuguda	063601000 03978	31-03-2020	5646824.24	31-03-2020	5646824.24	0.00	Incentive Grant
9	Uco Bank, Jharsuguda	063601100 08645	31-03-2020	41820361.0 0	31-03-2020	41375253.0 0	445108.00	IHSDP
10	Uco Bank, Jharsuguda	063601100 31001	31-03-2020	49994.00	31-03-2020	49994.00	0.00	PD VEDANTA
11	Uco Bank, Jharsuguda	063601004 9235	31-03-2020	38910244.0 9	31-03-2020	38910244.0 9	0.00	SBM SWM
12	Uco Bank, Jharsuguda	063601100 58206	31-03-2020	5471251.96	31-03-2020	5471251.96	0.00	WODC
13	OBC,Jhars uguda	114820110 00778	31-03-2020	6048179.00	31-03-2020	6048179.00	0.00	MLALAD
14	OBC,Jhars uguda	114820110 00785	31-03-2020	28999751.1 5	31-03-2020	28999751.1 5	0.00	WODC
15	OBC,Jhars uguda	114820110 01713	31-03-2020	4530410.00	31-03-2020	4530410.00	0.00	12th FC
16	OBC,Jhars uguda	114820110 04608	31-03-2020	245615.00	31-03-2020	245615.00	0.00	RD
17	Syndicate Bank	804622000 00193	31-03-2020	180908.77	31-03-2020	407168.77	-226260.00	MVT
18	Syndicate Bank	804622000 09147	31-03-2020	378915.24	31-03-2020	378915.24	0.00	MF
19	SBI,Jharsu guda	303106396 00	31-03-2020	222315.50	31-03-2020	222315.50	0.00	Pension Non-LFS
20	BOI, Jharsuguda	557010110 006204	31-03-2020	3865147.80	31-03-2020	3865147.80	0.00	R and B
21	BOI, Jharsuguda	557010110 006205	31-03-2020	35206.90	31-03-2020	35206.90	0.00	Incentive
22	ICICI Bank Jharsuguda	046801001 093	31-03-2020	6197023.00	31-03-2020	6197023.00	0.00	SPF
23	ICICI Bank Jharsuguda	046801001 197	31-03-2020	28501.00	31-03-2021	28501.00	0.00	MF
24	ICICI Bank Jharsuguda	046801001 669	31-03-2020	1146441.00	31-03-2020	1146441.00	0.00	Pension
25	ICICI Bank Jharsuguda	046801001 077	31-03-2020	243813.00	31-03-2020	243813.00	0.00	MF
26	ICICI Bank Jharsuguda	046801001 358	31-03-2021	28165.00	31-03-2020	28165.00	0.00	Minority infr astructure
27	Canara Bank, Jharsuguda	280510100 2840	31-03-2020	42984015.0 0	31-03-2020	42984015.0 0	0.00	14th FCA
28	Canara Bank, Jharsuguda	280510100 3116	31-03-2020	833107.00	31-03-2020	833107.00	0.00	RD
29	Canara Bank,	280510100 2742	31-03-2020	8789.75	31-03-2020	8789.75	0.00	MF

	Jharsuguda							
30	OBC,Jharsuguda	114820110001294	31-03-2020	1704800.00	31-03-2020	1704800.00	0.00	NSAP
31	Axis Bank, Jharsuguda	913010014004191	31-03-2020	86076.00	31-03-2020	86076.00	0.00	NSAP
32	Axis Bank, Jharsuguda	914020021381122	31-03-2020	9016998.00	31-03-2020	9016998.00	0.00	NSAP
33	SBI,Jharsuguda	32715608771	31-03-2020	2095107.00	31-03-2020	2095107.00	0.00	NSAP
34	Axis Bank, Jharsuguda	917020083680956	31-03-2020	17095800.00	31-03-2020	17091300.00	4500.00	MBPY
35	Axis Bank, Jharsuguda	917020084453010	31-03-2020	61300.00	31-03-2020	61300.00	0.00	NSAP IGNDP
36	Axis Bank, Jharsuguda	917020084085044	31-03-2020	6104900.00	31-03-2020	6104900.00	0.00	IGNOAP
37	Axis Bank, Jharsuguda	91702008412258	31-03-2020	320000.00	31-03-2020	320000.00	0.00	NFBS
38	Axis Bank, Jharsuguda	917020084647590	31-03-2020	249500.00	31-03-2020	249500.00	0.00	IGNWP
39	IDBI, Jharsuguda	740104000060826	31-03-2020	2908194.00	31-03-2020	2908194.00	0.00	MF
40	Andhra Bank, Jharsuguda	10641010074154	31-03-2020	3877832.00	31-03-2020	3877832.00	0.00	MVT
41	BOB, Jharsuguda	3010010000428	31-03-2020	34866.50	31-03-2020	34866.50	0.00	MF
42	UGB, Jharsuguda	1208506000916	31-03-2020	3620.48	31-03-2020	3620.48	0.00	MF
43	Bandhan Bank	501800244405722	31-03-2020	45396009.00	31-03-2020	45396009.00	0.00	MF
44	Axis Bank, Jharsuguda	913010011074979	31-03-2020	7083586.00	31-03-2020	7083586.00	0.00	Devolution
45	Axis Bank, Jharsuguda	913010015528319	31-03-2020	21821476.00	31-03-2020	21821476.00	0.00	UIDSMT
46	Axis Bank, Jharsuguda	913010015606707	31-03-2020	4894637.00	31-03-2020	4894637.00	0.00	RD
47	Axis Bank, Jharsuguda	913010013999717	31-03-2020	2824319.95	31-03-2020	2824319.95	0.00	MF
48	Axis Bank, Jharsuguda	9130010017456700	31-03-2020	20791711.00	31-03-2020	20758080.00	33631.00	EMD and TP
49	Axis Bank, Jharsuguda	913010019021926	31-03-2020	83602.00	31-03-2020	83602.00	0.00	PDF
50	Axis Bank, Jharsuguda	913010019050487	31-03-2020	480905.00	31-03-2020	480905.00	0.00	Incentive
51	Axis Bank, Jharsuguda	913010031730015	31-03-2020	12191103.00	31-03-2020	12191103.00	0.00	AWC
52	Axis Bank, Jharsuguda	913010038019838	31-03-2020	4226580.00	31-03-2020	4226580.00	0.00	C.C.Road
53	Axis Bank,	913010045	31-03-2020	1443823.00	31-03-2020	1443823.00	0.00	Octroi

	Jharsuguda	573619						compensio n
54	Axis Bank, Jharsuguda	914010021 761990	31-03-2020	10148472.0 0	31-03-2020	10148472.0 0	0.00	Octroi Com pension
55	Axis Bank, Jharsuguda	914010000 948945	31-03-2020	6276972.50	31-03-2020	6276972.50	0.00	devolution
56	Axis Bank, Jharsuguda	917010018 742912	31-03-2020	13620431.0 0	31-03-2020	13620431.0 0	0.00	DMF
57	HDFC Bank, Jharsuguda	501800033 948103	31-03-2020	2217833.94	31-03-2020	1853941.94	363892.00	MF
58	HDFC Bank, Jharsuguda	501800040 041373	31-03-2020	4009848.00	31-03-2020	4009848.00	0.00	Govt. Grant
59	HDFC Bank, Jharsuguda	501800081 687952	31-03-2020	2157752.00	31-03-2020	2157752.00	0.00	Rest Shed
60	HDFC Bank, Jharsuguda	501000408 89302	31-03-2020	19149037.0 0	31-03-2020	19149037.0 0	0.00	UIDSMT
61	HDFC Bank, Jharsuguda	501000957 45544	31-03-2020	423533.00	31-03-2020	423533.00	0.00	City Dev. Plan
62	HDFC Bank, Jharsuguda	501002348 03595	31-03-2020	41369879.0 0	31-03-2020	41329542.0 0	40337.00	WODC
63	Uco Bank, Jharsuguda	063601100 63231	31-03-2020	248886.30	31-03-2020	248886.30	0.00	HCY
64	Bank of Maharastra	601461662 14	31-03-2020	988.00	31-03-2020	988.00	0.00	HCY
65	SBI,Jharsu guda	351401483 79	31-03-2020	686778.76	31-03-2020	686778.76	0.00	NULM
66	SBI,Jharsu guda	377628649 37	31-03-2020	719714.10	31-03-2020	719714.10	0.00	BIJU YUVA VAHINI
67	HDFC Bank, Jharsuguda	501002348 03391	31-03-2020	5237600.00	31-03-2020	5237600.00	0.00	Odisha Land Rights
68	UGB, Jharsuguda	120850637 79	31-03-2020	2672.88	31-03-2020	2672.88	0.00	MDM
69	Syndicate Bank Jharsuguda	804622100 04997	31-03-2020	4741.27	31-03-2020	4741.27	0.00	RTI
70	Syndicate Bank Jharsuguda	804622000 18470	31-03-2020	1554.73	31-03-2020	1554.73	0.00	Aadhhar card
71	Syndicate Bank Jharsuguda	804622000 08275	31-03-2020	1170.64	31-03-2020	1170.64	0.00	Election
72	Axis Bank,J harsuguda	914020014 381122	31-03-2020	87600.00	31-03-2020	87600.00	0.00	NSAP

73	Uco Bank, Jharsuguda	063601000 05306	31-03-2020	464931.63	31-03-2020	433431.63	31500.00	SJSRY
74	SBI,Jharsu guda	113467806 65	31-03-2020	232906.72	31-03-2020	232906.72	0.00	SJSRY
	<b>GRAND TOTAL</b>			<b>922249558. 73</b>		<b>921392463. 13</b>	<b>857095.60</b>	

<b>Reconciliation</b>								
Enable Ginger								
1	A/c.No.804 622000001 93 of Syndicate Bank, Jhar suguda							
	C.B. as pass book							
	Saving Balance						25908.77	
	Flexi Balance						155000.00	
						<b>Total:</b>	<b>180908.77</b>	
	Add Bank wrongly debited on 27.8.19 & 19.8.19					226260.00	226260.00	
	Total Balance as Cash Per Bank						<b>407168.77</b>	
	<b>Balance as per cash book</b>						<b>407168.77</b>	
					<b>Difference</b>		<b>0.00</b>	
2	A/c No.913 010017456 700 of Axis Bank, Jharsugud a							
	C.B as per pass book							<b>20791711. 00</b>
	Deduct Cheque issued but not							

	encashed							
	Cheque No.		352317/29.2.20				3000.00	
			352318/4.3.20				10000.00	
			352319/19.3.20				18125.00	
			352315/25.2.20				2506.00	
							<b>33631.00</b>	(-)33631.00
	<b>C.B. as per Cash Book</b>							<b>20758080.00</b>
<b>3</b>	<b>A.c.No.501 800033948 103 of HDFC Bank, Jhar suguda</b>							
	<b>C.B as per pass book</b>							<b>2217833.94</b>
	Deduct Cheque issued but not encashed							
	Cheque No.		001531/20.2.20				5000.00	
			001532/20.2.20				5000.00	
			001533/20.2.20				10000.00	
			001550/16.3.20				268961.00	
			001552/17.3.20				4996.00	
			001553/17.3.20				5000.00	
			001554/17.3.20				5000.00	
			001555/17.3.20				5000.00	
			001556/17.3.20				4935.00	
			001557/17.3.20				5000.00	



			001559/17. 3.20				20000.00	
			001560/17. 3.20				5000.00	
			001561/17. 3.20				5000.00	
			001562/17. 3.20				10000.00	
			001563/17. 3.20				5000.00	
							<b>363892.00</b>	(-)363892.00
	<b>C.B. as per Cash Book</b>							<b>1853941.94</b>
<b>4</b>	<b>A/c.No.740 104000008 334 of IDBI, Jhar suguda</b>							<b>7196491.00</b>
	Deduct Cheque issued but not encashed							
			RTGS 31.3.20				28538.00	
			RTGS 31.3.20				28538.00	
			RTGS 31.3.20				35359.00	
	Cheque No.		123224/31. 3.20				97358.00	
							<b>189793.00</b>	
	Less cheque deposited but not encashed Ch.No.000 068						25405.00	
					dt.31.3.20		<b>164388.00</b>	(-)164388.00
	<b>C.B. as per Cash Book</b>							<b>7032103.00</b>
<b>5</b>	<b>A/c.No.501 002348035 95 of</b>							<b>41369879.00</b>

	<b>HDFC Bank, Jharsuguda</b>							
	Deduct Cheque issued but not encashed							
	Cheque No.		000068/31. 3.20				25405.00	
			000067/31. 3.20				14932.00	
							<b>40337.00</b>	(-)40337.00
	<b>C.B. as per Cash Book</b>							<b>41329542.00</b>
6	<b>A/c.No.063 601000053 06 of U.Co. Bank, Jharsuguda</b>							464931.63
	Deduct Cheque issued but not en- cashed							
	Cheque No .519241/53 06 dt.12.07.19						31500.00	
						Total:	31500.00	(-)31500.00
	<b>C.B. as per Cash Book</b>							<b>433431.63</b>
7	<b>A/c.No.917 020083680 956 of Axix Bank, Jharsuguda</b>							17095800.00
	Deduct Cheque issued but not encashed							
	Cheque No.351271						4500.00	

	/							
	dt.27.01.20							
						Total:	4500.00	(-)4500.00
	<b>C.B. As per Cash Book</b>							<b>17091300.00</b>

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**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. 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. 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 -9)**

As per the information supplied by the local authority, no fund has been appropriated for expenditure without depositing the same in concerned Bank Account.

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

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:-

**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. 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,	80462200009147

			Jharsuguda	
			UGB, Jharsuguda	12085060916
			BOB, Jharsuguda	30100100000428
			Canara Bank, Jharsuguda	2805101002742
			Axis Bank, Jharsuguda	913010013999717
			Axis Bank, Jharsuguda	9130100174556700
			IDBI, Jharsuguda	0740104000060826
			HDCF Bank, Jharsuguda	50100033948103
2.	Octroi Grant	3	ICICI Bank, Jharsuguda	046801001077
			Axis Bank, Jharsuguda	913010045573619
			Axis Bank, Jharsuguda	914010021761990
3.	RD Grant	3	OBC, Bank, 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		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, Bank, Jharsuguda	11482011000785

			Axis Bank, Jharsuguda	913010031730015
8	MLALAD	2	OBC, Bank, 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, Bank, 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 failed 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.

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## PARA: 6 STOCK POSITION

Jharsuguda Municipality. Jharsuguda - 423998

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Steel Almirah	37	0	0	37.00	37	SRP-60
2	Air Conditioner	19	0	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	9	0	0	9.00	9	SRP-70 Damage-7
7	S.Type Chair	41	0	0	41.00	41	SRP-76 Damage-30
8	Table	23	23	0	46.00	46	SRP-77
9	Stabilizer	21	0	0	21.00	21	SRP-79 Damage-5
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	2	0	0	2.00	2	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,Damage d - 1
17	Tractor	4	0	0	4.00	4	SRP -12,Damage d - 4
18	Water Tanker	10	0	0	10.00	10	SRP -14,Damage d - 1
19	Tractor Trolley	2	0	0	2.00	2	SRP -17,Damage d - 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	Honda 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 -40
30	Printer	10	0	0	10.00	10	SRP -42
31	Xerox Machine	1	0	0	1.00	1	SRP -47
32	Cattle Catcher Trolley	1	0	0	1.00	1	SRP -49
33	Steel Rack	8	0	0	8.00	8	SRP -74
34	24 Ltr.Plastic Bin	100	0	0	100.00	100	SRP -186

## Comments

As per Rule 106 of O.F.G.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 checke 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 - 423998

S/no	Opening Balance	Opening Balance(Encashe	Amount Total(In Rs:)	Amount Invested	Closing Balance	Closing Balance	Closing Balance	Closing Balance	Differenc e(In Rs:)	Remarks
------	-----------------	-------------------------	----------------------	-----------------	-----------------	-----------------	-----------------	-----------------	---------------------	---------

	of Invest ment as on (DD MM YYYY)	In Rs:)	d during the Year under Audit(In Rs:)		during the Year under Audit(In Rs:)	as per (DD MM YYYY) Audit	Audit(In Rs:)	as per (DD MM YYYY) I nvestme nt Ledger	Investm ent Ledg er(In Rs:)		
1	01-04-20 19	109895. 00	0.00	109895. 00	0.00	31-03-20 20	109895. 00	31-03-20 20	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 :				
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 Certificate	31.03.195	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>	
2	4% 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	23.05.1965	100	23.08.1977



	Bond OA-033669 of 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	23.05.1965	100	23.08.1977

	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-033566	23.08.1965	500	23.08.1971
	5.5% Govt. Loan OA-033567	23.08.1965	500	23.08.1971
	5.5% Govt. Loan OA-033568	23.08.1965	500	23.08.1971
		<b>Total:</b>	<b>2000</b>	
5	5.5% Govt. Loan OA-033569	23.08.1965	500	23.08.1971
	5.5% Govt. Loan OA-033570	23.08.1965	500	23.08.1971
	5.5% Govt. Loan OA-033571	23.08.1965	500	23.08.1971
	5.5% Govt. Loan OA-033572	23.08.1965	500	23.08.1971
		<b>Total:</b>	<b>2000</b>	
6	5.5% Govt. Loan GA-0025192	01.06.1969	100	01.09.1981
	5.5% Govt. Loan GA-0025193	01.06.1969	100	01.09.1981
	5.5% Govt. Loan GA-0025194	01.06.1969	100	01.09.1981

	5.5% Govt. Loan GA-0025195	01.06.1969	100	01.09.1981
	5.5% 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	1,00,000.00	N/A
		<b>Total:</b>	<b>1,00,000.00</b>	
		<b>Grand Total:</b>	<b>1,09,895.00</b>	

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

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## PARA: 8 ADVANCE

Jharsuguda Municipality. Jharsuguda - 2019-2020

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	01-04-2019	All Cash Book	632691 1.00	140700 0.00	773391 1.00	148483 5.00	31-03-2020	624907 6.00	31-03-2020	624907 6.00	0.00	

	<b>GRAND TOTAL</b>	<b>632691 1.00</b>	<b>140700 0.00</b>	<b>773391 1.00</b>	<b>148483 5.00</b>		<b>624907 6.00</b>		<b>624907 6.00</b>	<b>0.00</b>	
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**Comments :**

**Para-8.1 Details of Advance Paid during 2019-20 but not adjusted till 31.03.2020 POMP 73-74**

As per provision of SR 509 of Odisha Treasury Code (Vol-I) and Rule 136 o/to 140 of OM Rules, 1953 and instruction of the Finance Department, advance granted to the staff were required to be promptly adjusted from the date of disbursement of advance by submitting detailed accounts and refunding balances, if any. But on scrutiny of Accountant cash Book of the Municipality for the year 2019-20 and other records and registers relating to advance, it was found that the following advances has been sanctioned of Rs.14,47,000.00 out of this the amount of Rs.7,93,335.00 has been adjusted during the accounting year 2019-20 for various purposes. The details of such un-adjusted advances are furnished below.

Sl. No.	Name of the employee	Voucher No./Date	Amount	Purpose	Name of the sanctioning authority
1.	Sri Suresh Chandra Mohanty	246/02.07.2019	30,000.00	Towards servicing of JCB vehicle	Sri Ram Chandra Pradhan
2.	-do-	319/07.08.19	75,000.00	Fogging activity	-do-
3.	Sri Suresh Chandra Mohanty	542/25.10.19	22,000.00	Purchase of New Tyre & Tube	Sri Ram Chandra Pradhan
4.	-do-	682/16.11.19	75,000.00	Cost of fuel	-do-
		<b>Total:</b>	<b>2,02,000.00</b>		
5.	Sri Dilip Kumar Jena	212/21.06.19	25,000.00	Marriage purpose	-do-
6.	Sri Deepak Ku. Nayak	1030/27.03.20	15,000.00	Hire charges of Audit & Mike	-do-
7.	Smt. Kamini Sahu	344/14.08.19	29,165.00	Education purpose	-do-
8.	-do-	925/12.02.20	70,000.00	Marriage purpose.	-do-
		<b>Total:</b>	<b>99,165.00</b>		
9.	Sri Thabira Ku. Rout	371/26.08.19	15,000.00	Repairing charges of House	-do-
10.	Sri Somnath Patel	402/05.09.19	15,000.00	Medical purpose	-do-
11.	Md. Nasir	408/16.09.19	20,000.00	Medical purpose	-do-
12.	Sri Suresh Ku. Sahu	409/16.19.19	15,000.00	Repairing of house	-do-
13.	Sri Janak Ram Sahu	655/06.11.19	43,750.00	Education purpose	-do-
14.	Sri Kishore Ku. Naik	690/18.11.19	70,000.00	Medical purpose	-do-

15.	Sri Kailash Ch. Besan	761/10.12.19	43,750.00	Marriage purpose	-do-
16.	Sri Gopal Ch. Nath	963/25.02.20	60,000.00	Thread ceremony	-do-
17.	Sri Jayadev Mahar	971/25.02.20	30,000.00	Education purpose	-do-
		<b>Total</b>	<b>6,53,665.00</b>		

In response to issue of POM in this regard the local authority replied that out of Rs.6,54,665.00 a sum of Rs.5,91,040.00 has been adjusted during the year 2020-21 and assured to adjust the remaining amount in the year 2021-22. 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 2019-20 which was paid previously.**

On scrutiny of the Accountant Cash Book of the Municipality for the Year 2019-20 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 2017-18**

SI No.	Advance paid				Advance Adjusted		
	Name of Employee	Vr.No./Date	Amount	Purpose	Vr.No./Date or deduction from pay bill	Amount	Balance
1.	Sri Anandit Naik, Peon	995/16.02.18	40,000.00	Marriage of his daughter	04/19 to 11/19	40,000.00	
2.	Sri Kishore Kumar Naik, T.C.	1106/23.03.18	45,000.00	Marriage of his son	04/19 to 11/19	45,000.00	
3.	Sri Jagannath Patel	639/09.10.17	25,000.00	Marriage of his daughter	04/19 to 08/19	25,000.00	
4.	Sri Prafulla Ku. Pradhan	818/12.12.17	2,000.00	Medical purpose	04/19	2,000.00	
5.	Sri Thabira Rout	1049/15.03.18	8,000.00	Repairing of his house	06/19 to 07/19	8,000.00	
		<b>Total:</b>	<b>1,20,000.00</b>			<b>1,20,000.00</b>	

**B. For the year 2018-19**

SI No.	Advance paid				Advance Adjusted		
	Name of Employee	Vr.No./Date	Amount	Purpose	Vr.No./Date or deduction from pay bill	Amount	Balance

1	Sri Dillip Kumar Pradhan, Peon	47/ 26.04.18	2,000.00	Education of his children	32/ 08.04.19	2000	2,000.00 Adjusted from pay bill
2	Sri Jayadev Mahar, Peon	222/22.06.18	17,500.00	Education of his children	04/19 to 10/19	17500	17500.00 adjusted from pay bill of 04/19 to 10/19
		1059/ 19.03.19	15,000.00	Medical purpose of his wife	05/19 to 02/20	15,000.00	15000.00 adjusted from pay bill of 05/19 to 02/20
4	Smt. Kamini Sahu, Peon	223/ 22.06.18	12,500.00	Education of his children	04/19 to 08/19	12,500.00	12500.00 adjusted from pay bill of 04/19 to 08/19
5	Md Nasir, Peon	300/ 13.07.18	12,500.00	Education of his children	04/19 to 08/19	12,500.00	12500.00 adjusted from pay bill of 04/19 to 08/19
6	Smt. Mamata Pandey, JA	352/ 04.08.18	37,500.00	Education of his children	04/19 to 03/20	30,000.00	Out of 37,500.00 adjusted 30,000.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.7,500.00
7	Sri Dipak Kumar Nayak, AT	916/24.01.19	30,000.00	Observation of Republic Day	Vr.No.15/04.04.19	30,000.00	Adjusted vide Bill No. 15/04.04.19
8	Sri Suresh Chandra Mohanty, DA	974/16.02.19	75,000.00	Education of his children	04/19 to 03/20	41,250.00	Out of 75,000.00 adjusted 41,250.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.33,750.00

		1060/19.03.19	50,000.00	Fuel charges for municipal vehicle	Vr.No.36/08.04.19 by Bill	50,000.00	Adjusted vide Bill No. 36/08.04.19
9	Sri Ramananda Thakur	498/27.09.18	10,000.00	Medical treatment of self	04/10 to 08/19	10,000.00	10,000.00 from pay bill of 04/19 to 08/19
		1060/19.03.19	60,000.00	Marriage of her son	05/19 to 03/20	44,000.00	Out of 60,000.00 adjusted 44,000.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.16,000.00
10	Sri Kailash Chandra Pradhan, JC	501/29.09.18	22,500.00	Medical treatment of self	04/19 to 03/20	18,000.00	Out of 22,500.00 adjusted 18,000.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.45,00.00
		996/06.03.19	1,00,000.00	Marriage of his daughter	05.19 to 03/20	44,000.00	Out of 1,00,000.00 adjusted 44,000.00 from pay bill of 05/19 to 03/20 and rest outstanding till 31.03.20 of Rs.56,000.00
11	Sri Ganesh Munda, Peon	502/29.09.18	15,000.00	Marriage of her daughter	04/19 to 08/19	15,000.00	15,000.00 Adjusted from pay bill 04/19 to 08/19
12	Sri Suresh Kumar Sahu, Peon	613/31.10.18	18,000.00	Medical treatment of his wife.	04/19 to 08/19	18,000.00	18,000.00 Adjusted from pay bill

							04/19 to 08/19
13	Sri Rashmi Ranjan Mohanty, JC	696/22.11.18	26,000.00	Medical treatment of self	04/19 to 03/20	24,000.00	Out of Rs.26,000.00 adjusted 24,000.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.2,000.00
14	Sri Somanath Patel, SC	722/28.11.18	26,000.00	-do-	04/19 to 03/20	24,000.00	Out of Rs.26,000.00 adjusted 24,000.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.2,000.00
15	Sri Kedar Patel, Peon	797/03.12.18	45,000.00	Marriage of her daughter	04/19 to 03/20	30,000.00	Out of Rs.45,000.00 adjusted 30,000.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.15,000.00
16	Sri Kailash Majhi, Peon	942/08.02.19	40,000.00	Medical treatment of self	04/19 to 03/20	30,000.00	Out of Rs.40,000.00 adjusted 30,000.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.10,000.00
17	Sri Aditya	973/16.02.1	75,000.00	Education of	04/19 to	41,250.00	Out of



	Kumar Patra, Cashier	9		his children	03/20		Rs.75,000.00 adjusted 41,250.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.33,750.00
18	Sri Prafulla Kumar Pradhan, Peon	975/16.02.19	30,000.00	Medical treatment of self	05/19 to 03/20	27,500.00	Out of Rs.30,000.00 adjusted 27,500.00 from pay bill of 04/19 to 03/20 and rest outstanding till 31.03.20 of Rs.2,500.00
19	Smt. Binodini Banchor, Peon	24/03.12.18	40,000.00	Marriage of her daughter	04/19 to 03/20	40,000.00	40,000.00 Adjusted from pay bill 04/19 to 08/19
20	Sri Pradip Kumar Mishra, Peon	997/06.03.19	25,000.00	Medical treatment of his father	05/19 to 02/20	25,000.00	25,000.00 Adjusted from pay bill 05/19 to 02/20
21	Sri Budhuram Sahu, Peon	1086/23.03.19	10,000.00	Medical treatment of his father	05/19 to 08/19	10,000.00	10,000.00 Adjusted from pay bill 05/19 to 08/19
		<b>Total:</b>	<b>7,94,500.00</b>			<b>6,11,500.00</b>	

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

Sl. No.	Year	Amount Adjusted	Remarks
1	2017-18	120000.00	
2	2018-19	611500.00	
	<b>Total</b>	<b>731500.00</b>	

PARA-8.3:-Year wise break up of Outstanding Advance.

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Sl.No	Year	Accountant Cash book	SJSRY cash book	Total
1	Prior to 2010-11	1265042	0	1265042
2	2010-11	721500	0	721500
3	2011-12	1073500	0	1073500
4	2012-13	33000	500000	533000
5	2013-14	438000	857900	1295900
6	2014-15	335000	71469	406469
7	2015-16	0	0	0
8	2016-17	17000	0	17000
9	2017-18	65000	0	65000
10	2018-19	218000	0	218000
11	2019-20	653665	0	653665
	<b>Total</b>	<b>4819707</b>	<b>1429369</b>	<b>6249076</b>

**PARA-8.4:-Non adjustment of advances outstanding for more than one year:(P.O.M.P.71-72 )**

On scrutiny of the paid vouchers of accountant cash book, advance register for the year 2019-20, it was noticed that the following advances were sanctioned during the year 2018-19 but are still remaining un-adjusted till 31.03.2020. As per 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 these advances. The details are furnished below.

SI No.	Advance paid				Advance Adjusted		
	Name of Employee	Vr.No./Date	Amount	Purpose	Vr.No./Date or deduction from pay bill	Amount	Balance
1.	Smt. Mamata Pandey, JA	352/ 04.08.18	37,500.00	Education of his children	04/19 to 03/20	30,000.00	Rs.7,500.00
2.	Sri Suresh Chandra Mohanty, DA	974/16.02.19	75,000.00	Education of his children	04/19 to 03/20	41,250.00	Rs.33,750.00
3.	Sri Ramananda Thakur, Light	1060/19.03.19	60,000.00	Marriage of her son	05/19 to 03/20	44,000.00	Rs.16,000.00

	Man						
4.	Sri Kailash Chandra Pradhan, JC	501/29.09.18	22,500.00	Medical treatment of self	04/19 to 03/20	18,000.00	Rs.4,500.00
		996/06.03.19	1,00,000.00	Marriage of his daughter	05.19 to 03/20	44,000.00	Rs.56,000.00
5.	Sri RashmiR anjanMohanty, JC	696/22.11.18	26,000.00	Medical treatment of self	04/19 to 03/20	24,000.00	Rs.2,000.00
6.	Sri Somanath Patel, SC	722/28.11.18	26,000.00	-do-	04/19 to 03/20	24,000.00	Rs.2,000.00
7.	Sri Kedar Patel, Peon	797/03.12.18	45,000.00	Marriage of her daughter	04/19 to 03/20	30,000.00	Rs.15,000.00
8.	Sri KailashMajhi, Peon	942/08.02.19	40,000.00	Medical treatment of self	04/19 to 03/20	30,000.00	Rs.10,000.00
9.	Sri Aditya Kumar Patra, Cashier	973/16.02.19	75,000.00	Education of his children	04/19 to 03/20	41,250.00	Rs.33,750.00
10.	Sri Prafulla Kumar Pradhan, Peon	975/16.02.19	30,000.00	Medical treatment of self	05/19 to 03/20	27,500.00	Rs.2,500.00
11	Sri Babaji Charan Sia, JC	07/05.04.18	35,000.00	Opening of Jalachhatra at different wards in Municipality	0	0	35000.00
		<b>Total:</b>	<b>5,72,000.00</b>		<b>Total:</b>	<b>3,54,000.00</b>	<b>Rs.2,18,000.00</b>

In response to the audit memo the local authority replied that out of total amount of Rs.2,18,000.00, Rs.1,83,000.00 has been adjusted during the year 2020-21 except the advance of Rs 35000.00 paid to Sri Babaji Charan Sia, JC. Hence, the balance amount of Rs 35,000.00 is treated as loss to the Municipality and suggested for recovery from the advance Sri Babaji Charan Sia, JC.and the sanctioning authority Sri Ramachandra Pradhan,EO in equal share.

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## Person(s) Responsible for this loss

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Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Babaji Charan Sia,JC	Junior Clerk	AT-PO-Jharsuguda Municipality,Dist-Jharsuguda	35000

PARA: 9 **GRANTS**

Jharsuguda Municipality. Jharsuguda - 2019-2020

Sino	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	01-04-2019	549820642.00	336162200.00	885982842.00	135508237.00	31-03-2020	750474605.00	
	<b>GRAND TOTAL</b>	<b>549820642.00</b>	<b>336162200.00</b>	<b>885982842.00</b>	<b>135508237.00</b>		<b>750474605.00</b>	

Comments :							
SI.NO	Head of Accounts	G.O.No/date	O.B as on 1.4.19	Grants received 2019-20	Total	Grants utilized 2019-20	Balance as on 31.3.20
1	Octroi Compensation grants	7533/HUD/16.4.19		23887000.00			
		14373/HUD/9.8.19		23887000.00			
		22452/HUD/3.12.19		23887000.00			
		675/HUD/8.1.2020		23886000.00			
	<b>Total</b>		<b>9285882.00</b>	<b>95547000.00</b>	<b>104832882.00</b>	<b>72879477.00</b>	<b>31953405.00</b>
2	Pension grant	10052/HUD/11.6.19		11309000.00			
		17056/HUD/19.9.19		11309000.00			
		4883/HUD/17.2.20		22619000.00			
	<b>Total</b>		<b>31167393.00</b>	<b>45237000.00</b>	<b>76404393.00</b>	<b>3484732.00</b>	<b>72919661.00</b>
3	M.V.Tax	11246/HUD/29.6.19		2366000.00			

		15009/HUD/ 20.8.19		2365000.00			
		5339/HUD/2 0.2.20		4731000.00			
	<b>Total</b>		<b>13184042.0 0</b>	<b>9462000.00</b>	<b>22646042.0 0</b>	<b>2033020.00</b>	<b>20613022.0 0</b>
4	Develoution of fund	11291/HUD/ 29.6.19		6649000.00			
		14716/HUD/ 17.8.19		6648000.00			
		2277/HUD/2 9.1.20		13298000.0 0			
	<b>Total</b>		<b>74505419.0 0</b>	<b>26595000.0 0</b>	<b>101100419. 00</b>	<b>2501828.00</b>	<b>98598591.0 0</b>
5	Creation of Capital Assets	14348/HUD/ 9.8.19		923000.00			
		5379/HUD/2 0.2.20		923000.00			
	<b>Total</b>		<b>8234018.00</b>	<b>1846000.00</b>	<b>10080018.0 0</b>	<b>0.00</b>	<b>10080018.0 0</b>
6	Maintenanc e of Capital Assets	14978/HUD/ 20.8.2019		442000.00			
		5310/HUD/2 0.2.20		442000.00			
	<b>Total</b>		<b>3625000.00</b>	<b>884000.00</b>	<b>4509000.00</b>	<b>0.00</b>	<b>4509000.00</b>
7	Payment of Honoraum Sifting Fees, TA/ DA etc of Elected R epresentativ es of ULBs.						
	<b>Total</b>		<b>123500.00</b>	<b>0.00</b>	<b>123500.00</b>	<b>0.00</b>	<b>123500.00</b>
8	14th FC	12174/HUD/ 15.7.19		4522000.00			
		7832/HUD/2 3.3.20		30045000.0 0			
		8134/HUD/3 1.3.20		30043000.0 0			
	<b>Total</b>		<b>93771334.0 0</b>	<b>64610000.0 0</b>	<b>158381334. 00</b>	<b>18559704.0 0</b>	<b>139821630. 00</b>
9	Road Developmen t		-1287842.00	0.00	-1287842.00	3509901.00	-4797743.00
	<b>TOTAL</b>		<b>-1287842.00</b>	<b>0.00</b>	<b>-1287842.00</b>	<b>3509901.00</b>	<b>-4797743.00</b>

10	Construction of Public Toilet / Community Latrines		1385100.00	0.00	1385100.00	0.00	1385100.00
	<b>TOTAL</b>		<b>1385100.00</b>	<b>0.00</b>	<b>1385100.00</b>	<b>0.00</b>	<b>1385100.00</b>
11	(SWM)	15686/HUD/29.8.19-Solid Waste Management for setting up of Micro composting centre (MCC) & Material Recovery Facilities (MRF)	0.00	3000000.00	3000000.00		3000000.00
		15700/HUD/29.8.19 Solid Waste Management for setting up of Micro composting centre (MCC) & Material Recovery Facilities (MRF) ,Remuration of swachh sathis & supervisor	0.00	17600000.00	17600000.00	3406408.00	14193592.00
		15706/HUD/29.8.19 Solid Waste Management for setting up of Micro composting centre (MCC) & Material Recovery Facilities (MRF) ,Remuration of swachh sathis & supervisor	0.00	1500000.00	1500000.00	0.00	1500000.00

		268/HUD/3.1 .2020 Solid waste management for setting Micro Composting centre & Material Recovery Facility	0.00	1473000.00	1473000.00	0.00	1473000.00
		262/HUD/3.1 .2020 Solid waste management for setting Micro Composting centre & Material Recovery Facility	0.00	2000000.00	2000000.00	0.00	2000000.00
		HUD-SANT- SCH-0035-2 019/1341/14 .1.20.SANC TIONED -20 1915412203 ( Central)	0.00	15000000.0 0	15000000.0 0	0.00	15000000.0 0
		S.NO-20191 5412361/13 36/14.1.20 (CENTRAL)	0.00	4250000.00	4250000.00	0.00	4250000.00
		S.NO-20191 5412312//13 46/14.1.20 (CENTRAL)	0.00	5750000.00	5750000.00	0.00	5750000.00
	<b>TOTAL</b>		<b>3721000.00</b>	<b>50573000.0 0</b>	<b>54294000.0 0</b>	<b>3406408.00</b>	<b>50887592.0 0</b>
12	Maintenance of Non- Residential Building	21082/HUD/ 19.11.19	1100755.00	622000.00	1722755.00		1722755.00
	<b>TOTAL</b>		<b>1100755.00</b>	<b>622000.00</b>	<b>1722755.00</b>	<b>0.00</b>	<b>1722755.00</b>
13	Maintenance of Roads and Bridges	21309/HUD/ 21.11.2019	7947687.00	3930000.00	11877687.0 0		11877687.0 0
	<b>TOTAL</b>		<b>7947687.00</b>	<b>3930000.00</b>	<b>11877687.0 0</b>	<b>0.00</b>	<b>11877687.0 0</b>
14	UIDSSMT		155829021. 00	0.00	155829021. 00	0.00	155829021. 00

	<b>TOTAL</b>		<b>155829021.00</b>	<b>0.00</b>	<b>155829021.00</b>	<b>0.00</b>	<b>155829021.00</b>
15	Performance based Incentive Grant		-2843299.00	0.00	-2843299.00	0.00	-2843299.00
	<b>TOTAL</b>		<b>-2843299.00</b>	<b>0.00</b>	<b>-2843299.00</b>	<b>0.00</b>	<b>-2843299.00</b>
16	UNNATI		14785930.00	0.00	14785930.00	11095708.00	3690222.00
	<b>TOTAL</b>		<b>14785930.00</b>	<b>0.00</b>	<b>14785930.00</b>	<b>11095708.00</b>	<b>3690222.00</b>
17	WODC	1346/DPMU/30.12.2019	70338318.00	1000000.00	71338318.00	9835758.00	61502560.00
	<b>TOTAL</b>		<b>70338318.00</b>	<b>1000000.00</b>	<b>71338318.00</b>	<b>9835758.00</b>	<b>61502560.00</b>
18	SPECILA PROBLEM FUND		532193.00	3900000.00	4432193.00	942047.00	3490146.00
	<b>TOTAL</b>		<b>532193.00</b>	<b>3900000.00</b>	<b>4432193.00</b>	<b>942047.00</b>	<b>3490146.00</b>
19	MPLAD		4710375.00	500000.00	5210375.00	0.00	5210375.00
	<b>TOTAL</b>		<b>4710375.00</b>	<b>500000.00</b>	<b>5210375.00</b>	<b>0.00</b>	<b>5210375.00</b>
20	AWC	XXX-A-22/2019/172/SW/21.1.20	6732493.00	4600000.00	11332493.00	0.00	11332493.00
	<b>TOTAL</b>		<b>6732493.00</b>	<b>4600000.00</b>	<b>11332493.00</b>	<b>0.00</b>	<b>11332493.00</b>
21	Dist Mineral Fund		15000000.00	0.00	15000000.00	2046650.00	12953350.00
	<b>TOTAL</b>		<b>15000000.00</b>	<b>0.00</b>	<b>15000000.00</b>	<b>2046650.00</b>	<b>12953350.00</b>
22	Educational development		1000000.00	0.00	1000000.00	998256.00	1744.00
	<b>TOTAL</b>		<b>1000000.00</b>	<b>0.00</b>	<b>1000000.00</b>	<b>998256.00</b>	<b>1744.00</b>
23	SBM	L.NO-HUD-SANT-CASEO P-0010-2018 LETTER NO -9751/4.6.19 - TRAINING PROGRAM ME FOR PERSONNELS INVOLVED IN SANITATION	23206586.00	270300	50062786.00	4214748	45848038.00
		L.NO-20978/ HUD/18.11.19 ULB		1317000.00			



		SHARE FOR CONSTRUC TION OF CO MMUNITY TOILET AND PUBLIC TOILET YEAR 19-20					
		HUD-FUND- SCH-0003-2 016 L.NO-77 78/21.3.20		268900.00			
		HUD-SANT- SCH-0035-2 019/1341/14 .1.20.SANC TIONED -20 1915412203 ( Central)		15000000.0 0			
		S.NO-20191 5412361/13 36/14.1.20 (CENTRAL)		4250000.00			
		S.NO-20191 5412312//13 46/14.1.20 (CENTRAL)		5750000.00			
	<b>TOTAL</b>		<b>23206586.0 0</b>	<b>26856200.0 0</b>	<b>50062786.0 0</b>	<b>4214748</b>	<b>45848038.0 0</b>
24	Road maintenance (Incentive)		4244882.00	0.00	4244882.00	0	4244882.00
	<b>TOTAL</b>		<b>4244882.00</b>	<b>0.00</b>	<b>4244882.00</b>	<b>0</b>	<b>4244882.00</b>
25	13th FCA		24656357.0 0	0.00	24656357.0 0	0	24656357.0 0
	<b>TOTAL</b>		<b>24656357.0 0</b>	<b>0.00</b>	<b>24656357.0 0</b>	<b>0</b>	<b>24656357.0 0</b>
26	ET Grant		21578000.0 0	0.00	21578000.0 0	0	21578000.0 0
	<b>TOTAL</b>		<b>21578000.0 0</b>	<b>0.00</b>	<b>21578000.0 0</b>	<b>0</b>	<b>21578000.0 0</b>
27	SUDA for repair		733100.00	0.00	733100.00	0	733100.00
	<b>TOTAL</b>		<b>733100.00</b>	<b>0.00</b>	<b>733100.00</b>	<b>0</b>	<b>733100.00</b>
28	MLALAD		2021659.00	0.00	2021659.00	0	2021659.00
	<b>TOTAL</b>		<b>2021659.00</b>	<b>0.00</b>	<b>2021659.00</b>	<b>0</b>	<b>2021659.00</b>
29	BRGF		-22731903.0 0	0.00	-22731903.0 0	0	-22731903.0 0

	<b>TOTAL</b>		<b>-22731903.00</b>	<b>0.00</b>	<b>-22731903.00</b>	<b>0</b>	<b>-22731903.00</b>
30	PD FUND		4819325.00	0.00	4819325.00	0	4819325.00
	<b>TOTAL</b>		<b>4819325.00</b>	<b>0.00</b>	<b>4819325.00</b>	<b>0</b>	<b>4819325.00</b>
31	Election/Census		341918.00	0.00	341918.00	0	341918.00
	<b>TOTAL</b>		<b>341918.00</b>	<b>0.00</b>	<b>341918.00</b>	<b>0</b>	<b>341918.00</b>
32	IHSDP		-20630505.00	0.00	-20630505.00	0	-20630505.00
	<b>TOTAL</b>		<b>-20630505.00</b>	<b>0.00</b>	<b>-20630505.00</b>	<b>0</b>	<b>-20630505.00</b>
33	Conservation of water bodies		291260.00	0.00	291260.00	0	291260.00
	<b>TOTAL</b>		<b>291260.00</b>	<b>0.00</b>	<b>291260.00</b>	<b>0</b>	<b>291260.00</b>
34	Building repair (Original)		-974381.00	0.00	-974381.00	0	-974381.00
	<b>TOTAL</b>		<b>-974381.00</b>	<b>0.00</b>	<b>-974381.00</b>	<b>0</b>	<b>-974381.00</b>
35	Road repair (Original)		-3083262.00	0.00	-3083262.00	0	-3083262.00
	<b>TOTAL</b>		<b>-3083262.00</b>	<b>0.00</b>	<b>-3083262.00</b>	<b>0</b>	<b>-3083262.00</b>
36	Const of Rest shed		1791161.00	0.00	1791161.00	0	1791161.00
	<b>TOTAL</b>		<b>1791161.00</b>	<b>0.00</b>	<b>1791161.00</b>	<b>0</b>	<b>1791161.00</b>
37	Protection of Govt Land		708126.00	0.00	708126.00	0	708126.00
	<b>TOTAL</b>		<b>708126.00</b>	<b>0.00</b>	<b>708126.00</b>	<b>0</b>	<b>708126.00</b>
38	Others		0.00	0.00	0.00	0	0.00
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
			<b>549820642.00</b>	<b>336162200.00</b>	<b>885982842.00</b>	<b>135508237.00</b>	<b>750474605.00</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 549820642.00 at the beginning of the year i.e.as on 01.04.2019. During the year under audit a total sum of Rs336162200 .00 was received under the following schemes. So the total grant available for utilization was Rs 885982842.00. Only Rs135508237.00 has been spent out of available grants during the year 2019-20 leaving a balance of Rs 750474605.00 as on 31.03.2020 for utilization. The percentage of utilization of grants is 15.00% 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.

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

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 2019-20 i.e. as on 31.03.2020 there is unspent grant of Rs.750474605.00 . Due to improper maintenance of Grant register, the year wise break up of unspent grants under different schemes could not be worked out. However basing upon last audit report and other records available to audit the year wise break up of un-utilized grants is furnished below:-

Year	Amount	Remarks
Up to 2015-16	94583670	
2016-17	46868877	
2017-18	70395057	
2018-19	202464801	
2019-20	336162200	
<b>Total</b>	<b>750474605</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

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#### PARA: 10 UTILISATION CERTIFICATE

Jharsuguda Municipality. Jharsuguda - 2019-2020

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period	Total(In Rs:)	U.C Submitted during the period	U.C needs to be submitted as on	U.C needs to be submitted as on	Remarks

			under Audit(In Rs:)		under Audit(In Rs:)	outstanding as on (DD MM YYYY)	outstanding (In Rs:)	
1	01-04-2019	399469633.00	135508237.00	534977870.00	82655889.00	31-03-2020	452321981.00	
	<b>GRAND TOTAL</b>	<b>399469633.00</b>	<b>135508237.00</b>	<b>534977870.00</b>	<b>82655889.00</b>		<b>452321981.00</b>	

<b>Comments :</b>								
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**PARA 10.1- Comments on pending UC (POM -76)**

On checking of the UC position it was noticed that UC to the tune of Rs 399469633.00 was outstanding for submission as on 01.04.2019. During the year under audit grants to the tune of Rs 135508237.00 has been utilized. Hence total UC due for submission is Rs534977870.00. During the year 2019-20 UC to the tune of Rs82655889.00has been submitted to proper quarter leaving a balance of Rs 452321981.00 for submission as on 31.03.2020. 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.

In response to objection statement the local authority replied, - Steps 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 10.2 - Details of UCs submitted during the year 2019-20**

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

1	LETTER NO. & DATE	AMOUNT	YEAR OF GRANT	TO WHOM SUBMITTED	SCHEME
2	1740/JM/22.2.20	821159	2018-19	DPMU JHARSUGUDA	WODC
3	2107/JM/30.7.20 19	1401912	2014-15	DPMU JHARSUGUDA	WODC
4	2107/JM/30.7.20 19	754708	2014-15	DPMU JHARSUGUDA	WODC
5	2107/JM/30.7.20 19	289108	2016-17	DPMU JHARSUGUDA	WODC
6	2107/JM/30.7.20 19	509543	2016-17	DPMU JHARSUGUDA	WODC
7	2107/JM/30.7.20 19	6521875	2017-18	DPMU JHARSUGUDA	WODC
8	2107/JM/30.7.20 19	628560	2017-18	DPMU JHARSUGUDA	WODC

9	2107/JM/30.7.20 19	2600911	2017-18	DPMU JHARSUGUDA	WODC
10	2107/JM/30.7.20 19	438291	2017-18	DPMU JHARSUGUDA	WODC
11	2107/JM/30.7.20 19	400000	2018-19	DPMU JHARSUGUDA	WODC
	<b>TOTAL</b>	<b>14366067</b>			
12	1867/JM/11.7.20 19	11584039	2017-18	PD DUDA,JHAR SUGUDA	UNNATI
13	1868/JM/11.7.20 19	924218	2017-18	PD DUDA,JHAR SUGUDA	UNNATI
	<b>TOTAL</b>	<b>12508257</b>			
14	4524/JM/31.12.1 8	<b>2263393</b>	2016-17	PD DUDA,JHAR SUGUDA	R.D
15	4522/JM/31.12.1 8	<b>2436476</b>	2017-18	PD DUDA,JHAR SUGUDA	M.V.TAX
16	4526/JM/31.12.1 8	4330098	2015-16	PD DUDA,JHAR SUGUDA	DEV FUND
17	4526/JM/31.12.1 8	2774980	2016-17	PD DUDA,JHAR SUGUDA	DEV FUND
18	4526/JM/31.12.1 8	2189010	2016-17	PD DUDA,JHAR SUGUDA	DEV FUND
19	4526/JM/31.12.1 8	1460502	2017-18	PD DUDA,JHAR SUGUDA	DEV FUND
	<b>TOTAL</b>	<b>10754590</b>			
20	4528/JM/31.12.1 8	1957899	2016-17	PD DUDA,JHAR SUGUDA	14TH FC
21	4528/JM/31.12.1 8	11123734	2017-18	PD DUDA,JHAR SUGUDA	14TH FC
	<b>TOTAL</b>	<b>13081633</b>			
22	4530/JM/31.12.1 8	11192000	2016-17	PD DUDA,JHAR SUGUDA	ARREAR PENSION
23	4530/JM/31.12.1 8	11581000	2016-17	PD DUDA,JHAR SUGUDA	ARREAR PENSION
24	4530/JM/31.12.1 8	2425823	2017-18	PD DUDA,JHAR SUGUDA	ARREAR PENSION
	<b>TOTAL</b>	<b>25198823</b>			
25	3913/JM/3.12.20 19	<b>2046650</b>	2017-18	PD DMF	DISTRICT MINERAL FUND
	<b>Grand Total</b>	<b>82655889</b>			

**PARA 10.3- Year wise submission of UCs**

The year wise submission of UCs during the year 2019-20 is furnished below:-

	Year	Amount of UC
1	2014-15	2156620
2	2015-16	4330098
3	2016-17	32756933
4	2017-18	42191079
5	2018-19	1221159
	<b>Total</b>	<b>82655889</b>

**PARA 10.4 - Year wise Break up of Pending UC**

The year wise pending UC for submission as on 31.03.2020 is furnished below:-

Sl. No.	Year	Amount of UC to be submitted	Remarks
1	2013-14	72096267	
2	2014-15	42813017	
3	2015-16	18315231	
4	2016-17	0	
5	2017-18	28046608	
6	2018-19	188299554	
7	2019-20	102751304	
	<b>Total</b>	<b>452321981</b>	

**PARA 10.5 – 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 31.03.2020, UC to the tune of Rs 452321981.00 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 Bus Parking amount**

On checking of receipt books of Bus Parking with reference to collection register, It was noticed that a sum of Rs.100.00 has been deposited in less to the Municipal exchequer that the actual amount collected by the following official for which the Municipality sustained a loss of Rs.100.00. The details are as follows.

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Sl. No.	Date	Book No.	M.R.No.	Actual amount collected	Amount deposited	Amount less deposited	Collecting official with designation
1.	06.01.2020	509	508681 to 50890	1575.00	1475.00	100.00	Md. Ekbal T.C.

In response to objection statement No 18 dtd.15.03.2021, the local authority recovered Rs.100.00 from Md Ekbal, T.C. vide Mr. No.29423 dtd. 25.03.2021 . 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 .

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## 11.2 - Less credit of collected amount.

On checking of Misc. receipt books with reference to DCRs Cashiers Cash Book,it was noticed that a total amount of Rs.**15304.00** has been deposited in less to the Municipal exchequer than the actual amount collected by Sri Suresh Kumar Mohanty, T.C.(Vehicle In charge) due to erroneous totaling in DCR for which the Municipality sustained a loss of Rs.**15304.00**. The details are as follows.

Sl. No.	Date	M.R. No.	Actual Amount	Amount deposited	Less Deposit	Remaks
1.	14.2.20	26633 to 26670	44450	44200	250	
2.	17.2.20	26672 to 26690	22804	22150	654	
3.	29.2.20	26901 to 26909	22650	22100	550	
4	21.4.20	26911 to 26955	55650	52100	3550	
5	30.4.20	26956 to 26974	22100	21350	750	
6	2.6.20	27976 to 27000	44750	41800	2950	
7	20.7.20	27909 to 27915	8300	8100	200	
8	22.7.20	27916 to 27924	8000	7500	500	
9	29.7.20	27931 to 27936	7800	7000	800	
10	25.8.20	27958 to 27966	8000	7000	1000	
11	1.9.20	27965 to 27987	33000	32000	1000	
12	24.11.20	28401 to 28439	99560	99260	300	
13	15.12.20	28440 to	14500	14000	500	

		28452				
14	18.12.20	28453 to 28472	26000	25500	500	
15	28.12.20	28473 to 28484	18500	17500	1000	
16	15.1.21	28711 to 28723	20300	19500	800	
				<b>Total:</b>	<b>15304.00</b>	

In response to objection statement No 19 dtd.15.03.2021, the local authority recovered Rs.15,304.00 from Sri Suresh Kumar Mohanty, Vehicle In-charge vide Mr. No.29461 dtd. 15.04.2021 . 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 .

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### 11.3 - Less credit of collected amount.

On checking of Misc. receipt books with reference to DCRs Cashiers Cash Book,it was noticed that a total amount of Rs.**16166.00** has been some less deposited to the Municipal exchequer than the actual amount by Sri Aditya Kumar Patra, Cashier due to erroneous totaling in DCR for which the Municipality sustained a loss of Rs.**16166.00**. The details are as follows.

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Sl. No.	Date	Actual Amount	Amount deposited	Less Deposit	Remaks
1.	20.7.19	152576.00	148976.00	3600.00	
2.	01.10.19	22998.00	16581.00	6417.00	
3.	19.12.19	11281.00	10418.00	863.00	
4	13.03.20	116057.00	110771.00	5286.00	
			<b>Total:</b>	<b>16166.00</b>	

In response to objection statement No 20 dtd.15.03.2021, the local authority recovered Rs.16,166.00 from Sri Aditya Kumar Patra, Cashier vide Mr. No.29414 dtd. 22.03.2021 . 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 .

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### 11.4 - Non deposit of Collected Amount.



On checking of Misc. receipt books with reference to DCRs Cashiers Cash Book, it was noticed that a total amount of Rs. **46,656.00** collected through different Misc. Money Receipts by Sri Aditya Kumar Patra, Cashier as furnished below. But the amount has not been deposited. The details are as follows.

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Sl. No.	Date	M.R.No.	Amount collected	Remaks
1.	24.10.19	26145	2000.00	
2.	28.10.19	26146	1000.00	
3.	28.10.19	26147	1000.00	
4	28.10.19	26148	10000.00	
5.	2.11.19	26149	1000.00	
6.	2.11.19	26150	1000.00	
7.	4.11.19	26152	500.00	
8.	4.11.19	26153	1000.00	
9.	4.11.19	26154	2500.00	
10.	4.11.19	26155	5000.00	
11.	4.11.19	26156	1000.00	
12.	4.11.19	26157	12071.00	
13	4.11.19	26158	500.00	
14.	4.11.19	26159	1000.00	
15.	5.11.19	26160	4085.00	
16.	7.11.19	26161	1000.00	
17.	7.11.19	26162	2000.00	
<b>Total:</b>			<b>46,656.00</b>	

In response to objection statement No. 22 dtd. 24.03.2021, the local authority recovered Rs. 44,960.00 from Sri Aditya Kumar Patra, Cashier vide Mr. No. 29458 dtd. 13.04.2021. 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.

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#### 11.5 - Excess disbursement shown in MBPY/IGNOAP/ODP Money

On checking of **MBPY/IGNOAP/ODP** Cash books with reference to Acquittance Roll/Disbursement Register of W.No. 1, 6, 7, 20 & 21 for the year 2019-20. It was noticed that a total amount of Rs. 27,700.00 has been shown as excess payment by the concerned officials for which the Municipality sustained a loss of Rs. 27,700.00. The details are as follows.

Sl. No.	Ward No,	Month	Arrear disbursed shown	Actual Arrear Disbursed	Excess shown	Name of disbursing employee	Remarks.
1.	01	Jan	2500	1000	1500.00	AbdutPradhan	

2.	01	Nov.	17000	15500	1500.00	-do-	
3.	6&7	May	8900	7900	1000.00	HariPradhan	
4	6&7	June	14600	14100	500.00	-do-	
5	6&7	Aug.	39500	38500	1000.00	-do-	
6	6&7	Sept.	34000	33500	500.00	-do-	
7	6&7	Nov.	43200	42500	700.00	-do-	
8	20	May	24700	20200	4500.00	UpendraNaik	
9	20	June	12500	11500	1000.00	-do-	
10	21	June	32000	31500	500.00	LalbahadurSinghdeo	
11	21	Nov.	32500	17500	15000.00	Dillip Ku. Jena	
				<b>Total :-</b>	<b>27700.00</b>		

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In response to objection statement No. 21 dtd.15.03.2021, the local authority recovered Rs.27,700.00 from Sri Abdut Pradhan, Sri Hari Pradhan, Sri Upendra Naik, Sri Lalbahadur Singhdeo and Sri Dillip Ku. Jena, T.C. vide Mr.. No.29438 dt.6.04.21, Mr.No.29437 dt. 06.04.21, M.r.No. 29413 & 29415 dt. 22.03.21, M.r.No.29441 dt.07.04.21 and M.r. No.29413 dt. 22.03.21 respectively 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 .

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## PARA: 12 LOSS OF STOCK & STORE

### 12.1 -

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## PARA: 13 AUDIT OF RECEIPTS

### 13.1 - Position of Taxes-

#### (i) Assessment of Taxes

The taxes on Holding, Light, Water and Latrine have been collected by the Municipality on the Annual rental value of the building fixed by the valuation organization of H & U.D.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 compliance reported to audit. However the DCB position for the year 2019-20 is furnished as per the data supplied by the local authority.

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Sl. No.	Name of the Tax	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
<b>A</b>	<b>General House Hold</b>									
1.	Holding Tax	5318124.25	1746097.00	7064221.25	576646.00	1212281.00	1788927.00	4741478.25	533816.00	5275294.25
2.	Light Tax	940405.87	1047658.00	1988063.87	345986.00	727368.00	1073354.00	594419.87	320290.00	914709.87
3.	Water Tax	792712.17	698439.00	1491151.17	230658.00	484912.00	715570.00	562054.17	213527.00	775581.17
4.	Sanitation	1051742.68	349219.00	1400961.68	115328.00	242456.00	357784.00	936414.68	106763.00	1043177.68
	<b>Total</b>	<b>8102984.97</b>	<b>3841413.00</b>	<b>11944397.97</b>	<b>1268618.00</b>	<b>2667017.00</b>	<b>3935635.00</b>	<b>6834366.97</b>	<b>1174396.00</b>	<b>8008762.97</b>
<b>B</b>	<b>VEDANT</b>									
1.	Holding Tax	0.00	8863637.00	8863637.00	0.00	8863637.00	8863637.00	0.00	0.00	0.00
2.	Light Tax	0.00	5318181.00	5318181.00	0.00	5318181.00	5318181.00	0.00	0.00	0.00
3.	Water Tax	0.00	3545455.00	3545455.00	0.00	3545455.00	3545455.00	0.00	0.00	0.00
4.	Sanitation	0.00	1772727.00	1772727.00	0.00	1772727.00	1772727.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>1950000.00</b>	<b>1950000.00</b>	<b>0.00</b>	<b>1950000.00</b>	<b>1950000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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.

Name of the Tax	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Other than House hold (Fees/Fines)									
Tenements/Slum Staff Quarter Rent	722842.00	19090.00	741932.00	0	0	0	722842.00	19090.00	741932.00
Ground Rent	1450495.50	662400.00	2112895.00	557730.00	252700.00	810430.00	892765.00	409700.00	1302465.00
Bus Stand Shop & Plot	375600.00	0	375600.00	0	0	0	375600.00	0	375600.00
Bus Parking fees	0	304681.00	304681.00	0	304681.00	304681.00	0	0	0
Building Plan	0	368834.00	368834.00	0	368834.00	368834.00	0	0	0
Advt. & Trade License	0	371683.00	371683.00	0	371683.00	371683.00	0	0	0
Weekly Market (Mangal Bazar)	0	102564.00	102564.00	0	102564.00	102564.00	0	0	0
Total	2548936.50	1829252.00	4378189.00	557730.00	1400462.00	1958192.00	1991207.50	428790.00	2419997.50

**ABSTRACT**

Sl. No.	Name of the Tax	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
A	General House hold.	8102984.97	3841413.00	11944397.97	1268618.00	2667017.00	3935635.00	6834366.97	1174396.00	8008762.97
B	VEDANT	0.00	1950000.00	1950000.00	0.00	1950000.00	1950000.00	0.00	0.00	0.00
C	Fees/	2548936	1829252	4378189	557730.	1400462	1958192	1991207	428790.	2419997

	Fines	.50	.00	.00	00	.00	.00	.50	00	.50
	Grand Total	1065192	2517066	3580349	1826348	2356747	2539382	8806482	1603186	1040966
		1.47	5.00	5.97	.00	9.00	7.00	.97	.00	8.97

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.

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

Enable Ginger 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.

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### 13.3 - Assessment of New Holdings.

Enable GingerThe local authority was asked to furnish the list of assessment of new holdings made during the year 2019-20 along with DCB register.

Ward No.	No.of Cases	Amount
2	1	71626.00
3	3	155825.00
4	17	30590.00
5	26	55426.00
6	10	27550.00
7	5	44971.00
9	17	59774.00

10	5	26010.00
11	11	79377.00
13	2	6206.00
14	52	154214.00
15	9	40040.00
16	24	71531.00
17	12	46008.00
21	15	55039.00
22	6	29077.00
	<b>215</b>	<b>953264.00</b>

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### 13.4 - Lease of Municipal Property

Enable Ginger 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.

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### 13.5 - Installation of Mobile Towers

#### Installation of Mobile Towers.

On checking of Miisc. Receipt Books, BD register and Accountant Cash Book it was found that sum of Rs.40,000.00 during the year 2019-20. The figures of above records the amount received is furnished below.

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Sl. No.	Name of the Company	No.of Towers	Installation charges	B.D./Cheque No.	Year	Area
1.	2.	3.	4.	5.	6.	7.
1.	Bharati Infratel Ltd. (Airtel)	01	10,000.00	713984/05.02.2020	2019-20	Unit-01 Jharsuguda Khata No.1067/1979 Plot No.3634/6980
2.	-do-	01	10,000.00	M.R.No.27631/25.02.2020	2019-20	Bijunagar Khata

						No.747/1895 Plot No.289/8428
3.	-do-	01	10,000.00	D.D.No.87813 4/30.10.2019	2019-20	Industrial Estate, Jharsuguda Khata No.861/387 Plot No.2313/5010
4.	Bharati Airatl Ltd.	01	10,000.00	Cheque No.31 7436/20.07.19	2019-20	Babua Bagichha, Jharsuguda Khata No.1067/1061 and 1067/1716 Plot No.2978/6697 and 2978
	<b>Total:</b>		<b>40,000.00</b>			

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## PARA: 14 AUDIT OF EXPENDITURE

### 14.1 - Staff Position

The Staff position of Jharsuguda Municipality for the year 2019-20 is furnished below:-

Sl.No.	Category of Post	Sanction Strength	Men in Position	Vacancy	Remarks.
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	1	4	
6.	Junior Assistant	10	08	02	Two post on Contractual basis by Govt.
7	Junior Engineer	02	02	-	
8	Community Organiser	04	02	02	Two post is on contractual basis.
9	Homeopathy Doctor	02	02	-	

10	Zamadar	01	01	-	
11	Work Sarkar	01	01	-	
12.	Sweeper/Sweeperess	21	10	11	
13.	Tax Collector	06	06	-	
14	Peon/Chowkidar	08	08	-	
15	Park Mali	01	01	-	
16	Amin	01	01	-	
17	Octroi Moharir	11	11	-	
18	Octroi Peon	04	04	-	
19	Night Guard	01	01	-	
20	Adhoc Driver	-	02	-	Excess-2
21	Accountant	01	01	-	Out sourcing
22	MIS Officer	01	01	-	Out sourcing
23	Data Operator	-	02	-	Out sourcing
24	Work Charges( Driver, Zamadar, Peon, Sweeper, Sweeperess and Light man	33	33	-	
25	Consolidated Homeopathy Doctor	-	01	-	Excess-1
	<b>Total:</b>	<b>117</b>	<b>101</b>	<b>21</b>	

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

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 2019-20.

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

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

PARA: 15 **AUDIT ON WORKS**



15.1 -

Enable Ginger The detailed position of works executed and produced before audit during the year under audit is furnished below. SI. No. Particulars Nos of case records Money value of case records 1 Works case records executed and paid 123 nos Rs 12,55,80,901.00 2 Works case records produced to audit

SI.No.	Particulars	No.of case records	Money value of case records
1	Works case records executed and paid	120	47986368.00
2	Works case records produced to audit	120	47986368.00
3	Balance works case records to be produced to audit	Nil	Nil

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15.2 - Sub-Excess payment made beyond the Tender/Agreement value..POMP-55-56

Name of the work	Constn. Of Community Center at Goudpada Ekatali, in Ward No.6
C/R No	753/16-17
H/A	UNNATI
EC	4,50,000.00
Vr.No/Date	214/24.06.2019 – 4,09,978.00
MB No /Page	520 Page-117 to 136
Name of the Contractor	Sri Dilip Kumar Behera
Name of the JE	Sri SubhasCh. Pradhan
Name of the ME	Miss Manoj Ku. Patra,

On scrutiny of the above works case record along with M.B and other related documents, 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. Sri Dilip Kumar Behera was found to be the lowest bidder who quoted Rs 4,03,526.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.08.05.2018 with an agreement value of Rs 4,03.526.00 .But on scrutiny of the paid voucher under reference, it was found that the final bill of worth Rs 405526.00 has been prepared and paid to the contractor which is R2000.00 (405526.00 -403526.00) in excess of the agreement value.

So the Municipality has incurred a loss of Rs 2000.00. Payment over and above the agreement value is not admissible in audit.

In response to issue of POM Rs.2,000.00 was recovered through deduction from SD money vide

voucher no-68/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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### 15.3 - Sub-Excess payment made beyond the Tender/Agreement value..POMP-53-54

Name of the work	Const. of Community Center at Sarbahal Kisanpada for self help group in W.No.01
C/R No	22/19-20
H/A	WODC
EC	5,00,00.00
Vr.No/Date	283/10.07.19 – 4,55,034.00
MB No /Page	520 Page - 147 to 169
Name of the Contractor	Azam Khan
Name of the JE	Sri Subhas Ch. Pradhan
Name of the ME	Miss Manoj Ku. Patra,

On scrutiny of the above works case record along with M.B and other related documents, 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. Azam Khan was found to be the lowest bidder who quoted Rs 4,41,573.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.16.11.2018 with an agreement value of Rs 441573.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill of worth Rs 447573.00 has been prepared and paid to the contractor which is Rs6000.00 (447573.00 -441573.00) in excess of the agreement value.

So the Municipality has incurred a loss of Rs 6,000.00. Payment over and above the agreement value is not admissible in audit.

In response to issue of POM Rs 6,000.00 was recovered through deduction from SD money vide voucher no-67/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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### 15.4 - Sub-Excess payment made beyond the Tender/Agreement value.POMP-51-52

Name of the work	Constn. Of C.C.Road at Chhatriakata Main Road to
------------------	--

	Ganda Kisan in W.No.13
C/R No	19-20
H/A	14th CFC
EC	4,50,000.00
Vr.No/Date	41/19.02.2020 - Rs 4,02,666.00
MB No /Page	514 Page - 134 to 136, 140 to 141, 143 to 144, 147 to 149
Name of the Contractor	Sri ArjunBehera
Name of the JE	Smt. LeenaNaik
Name of the ME	Miss Manoj Ku. Patra,

On scrutiny of the above works case record along with M.B and other related documents, 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. Sri ArjunBehera was found to be the lowest bidder who quoted Rs 396530.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.20.07.19 with an agreement value of Rs 396530.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill of worth Rs 398530.00 has been prepared and paid to the contractor which is Rs2000.00 (398530.00 -396530.00) in excess of the agreement value.

So the Municipality has incurred a loss of Rs2000.00. Payment over and above the agreement value is not admissible in audit.

In response to issue of POM Rs 6,000.00 was recovered through deduction from SD money vide voucher no-74/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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#### 15.5 - Sub-Excess payment made beyond the Tender/Agreement value.POMP-49-50

Name of the work	Construction of Community Centre at Bramhanpada, Purunabasti in Ward No.16
C/R No	19-20
H/A	UNNATI/17-18
EC	4,50,000.00
Vr.No/Date	469/09.10.19 – 4,11,205.00
MB No /Page	578 Page - 76 to 83
Name of the Contractor	Sri Pradeep Ranbida
Name of the JE	Sri Fakir Ch. Pradhan
Name of the ME	Miss Jyoti Lakra

On scrutiny of the above works case record along with M.B and other related documents, 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. Sri Pradeep Ranbida was found to be the lowest bidder who quoted Rs 400273.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.10.05.18 with an agreement value of Rs 400273.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill of worth Rs402000.00 has been prepared and paid to the contractor which is Rs1727.00 (402000.00 -400273.00) in excess of the agreement value.

So the Municipality has incurred a loss of Rs1727.00 . Payment over and above the agreement value is not admissible in audit.

In response to issue of POM Rs 1727.00 was recovered through deduction from SD money vide voucher no-66/Dt .26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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#### 15.6 - Sub-Excess payment made beyond the Tender/Agreement value.POMP-47-48

Name of the work	Constn. Of C.C. Road from Mahadev Nagar Chhack towards Purunabasti in W.No.17
C/R No	23(5)/19-20
H/A	14th CFC
EC	6,00,000.00
Vr.No/Date	05/05.07.19 - Rs 5,44,208.00
MB No /Page	546 Page - 166 to 177
Name of the Contractor	Sri Sudhir Kumar Didwania
Name of the JE	Sri Fakir Ch. Pradhan
Name of the ME	Sri Manoj Ku. Patra

On scrutiny of the above works case record along with M.B and other related documents, It was noticed that an estimate amounting to Rs 6,00,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. SriSudhir Kumar Didwania was found to be the lowest bidder who quoted Rs533558.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.30.10.18 with an agreement value of Rs 533558.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill of worth Rs535776.00 has been prepared and paid to the contractor which is Rs2218.00 (535776.00 -533558.00) in excess of the agreement value.

So the Municipality has incurred a loss of Rs.2218.00 . Payment over and above the agreement value is not admissible in audit.

In response to issue of POM Rs 2218.00 was recovered through deduction from SD money vide voucher no-65/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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### 15.7 - Sub-Excess payment made beyond the Tender/Agreement value.POMP-45-46

Name of the work	Constn. Of C.C. Road at Orampada from Rosanlal Bara House towards South Upper side Balijori in W.No.13
C/R No	19-20
H/A	14th CFC
EC	3,50,000.00
Vr.No/Date	40/19.02.2020 - Rs.3,00,291.00
MB No /Page	514 Page - 137 to 139, 141 to 142, 145 to 146, 150 to 152
Name of the Contractor	Sri ArjunBhengra
Name of the JE	Smt. LeenaNaik
Name of the ME	Sri Manoj Ku. Patra

On scrutiny of the above works case record along with M.B and other related documents, It was noticed that an estimate amounting to Rs 3,50,000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Arjun Bhengra was found to be the lowest bidder who quoted Rs294631.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.18.10.19 with an agreement value of Rs 294631.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill of worth Rs296631.00 has been prepared and paid to the contractor which is Rs2000.00 (296631.00 -294631.00) in excess of the agreement value.

So the Municipality has incurred a loss of Rs2000.00 . Payment over and above the agreement value is not admissible in audit.

In response to issue of POM Rs 7,608.00 was recovered through deduction from SD money vide voucher no-73/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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### 15.8 - Sub-Excess payment made beyond the Tender/Agreement value.POMP-43-44

Name of the work	Constn. Of C.C.Road& Drain from Shukla Moriya house to Surendra Singh house in w.No.04
C/R No	29/19-20
H/A	Own Fund
EC	1,00,000.00
Vr.No/Date	278/10.07.2019 - Rs.91,709.00
MB No /Page	522 Page - 87 to 90
Name of the Contractor	Sri Sudhir Kumar Didwania
Name of the JE	Sri Subhas Ch. Pradhan

Name of the ME	Sri Manoj Ku. Patra
<p>On scrutiny of the above works case record along with M.B and other related documents, 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 Sudhir Kumar Didwania was found to be the lowest bidder who quoted R88606.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.31.12.18 with an agreement value of Rs 88606.00 .But on scrutiny of the paid voucher under reference, it was found that the final bill of worth Rs90606.00 has been prepared and paid to the contractor which is Rs2000.00 (90606.00 -88606.00) in excess of the agreement value.</p> <p>So the Municipality has incurred a loss of Rs2000.00 . Payment over and above the agreement value is not admissible in audit.</p> <p>In response to issue of POM Rs.2,000.00 was recovered through deduction from SD money vide voucher no-64/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.</p> <p>Enable GingerCannot connect to Ginger Check your internet connection or reload the browserDisable in this text fieldRephraseRephrase current sentenceEdit in GingerxEnable GingerCannot connect to Ginger Check your internet connection or reload the browserDisable in this text fieldRephraseRephrase current sentenceEdit in Gingerx</p>	

**15.9 - Sub-Excess payment made beyond the Tender/Agreement value.POMP-41-42**

Name of the work	Construction of balance portion of C.C.Road from Darubhati towards Purunabasti in W.No.17
C/R No	01/19-20
H/A	4th SFC
EC	8,81,,000.00
Vr.No/Date	13/10.07.19 – 760390.00
MB No /Page	577 P-25 to 32
Name of the Contractor	Sri Pradeep Ranbida
Name of the JE	Sri Fakir Pradhan
Name of the ME	Miss Jyoti Lakra
<p>On scrutiny of the above works case record along with M.B and other related documents, It was noticed that an estimate amounting to Rs 881000.00 has been prepared for the execution of the above work. Accordingly bids have been invited. Sri Pradeep Ranbida was found to be the lowest bidder who quoted Rs752555.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.02.01.19 with an agreement value of Rs 752555.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill of worth Rs754272.00 has been prepared and paid to the contractor which is Rs1717.00 (754272.00 -752555.00) in excess of the agreement value.</p> <p>So the Municipality has incurred a loss of Rs1717.00 . Payment over and above the agreement value is not admissible in audit.</p> <p>In response to issue of POM Rs 1717.00 was recovered through deduction from SD money vide voucher no-63/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.</p> <p>Enable GingerCannot connect to Ginger Check your internet connection or reload the browserDisable in this text fieldRephraseRephrase current sentenceEdit in GingerxEnable</p>	

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#### 15.10 - Sub\_ Excess Payment made beyond the Tender/Agreement value.POMP-39-40

Name of the work	Construction of C.C.Road from Kabristanpada to Ittabhata in W.No.05
C/R No	20/19-20
H/A	14th CFC
EC	10,00,000.00
Vr.No/Date	239/01.07.19 – 8,42,386.00
MB No /Page	526 P-87 to 97
Name of the Contractor	Sri Sanjeev Kumar Sahare
Name of the JE	Sri Subhas Ch. Pradhan
Name of the ME	Sri Manoj Ku. Patra

On scrutiny of the above works case record along with M.B and other related documents, 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 Sanjeev Kumar Sahare was found to be the lowest bidder who quoted Rs839113.00 to execute the work. Accordingly, an agreement has been executed with the bidder on dt.12.02.19 with an agreement value of Rs 839113.00 But, on scrutiny of the paid voucher under reference, it was found that the final bill of worth Rs841113.00 has been prepared and paid to the contractor which is Rs2000.00 (841113.00 -839113.00) in excess of the agreement value.

So the Municipality has incurred a loss of Rs2000.00 . Payment over and above the agreement value is not admissible in audit.

In response to issue of POM Rs 2000.00 was recovered through deduction from SD money vide voucher no-62/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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#### 15.11 - Sub. Excess payment due to excess exhibition of MS Rod.POMP-37-38

Name of the work	Construction of Community Centre at NepalipadaDebadihi W.No.13
C/R No	723/16-17
H/A	UNNATI
EC	3,00,000.00
Vr.No/Date	216/26.06.19 – 2,76,608.00
MB No /Page	572 P-01 to 33



Name of the Contractor	Sri Hemanta Ku. Kisan
Name of the JE	Smt. LeenaNaik
Name of the ME	Sri Manoj Ku. Patra
<p>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 9.71 cum. Hence, requirement of MS rod for reinforcement was 100% of 9.71 cum= 9.71 quintal. But, vide item No.17, cost of 10.26qtl of MS rod has been paid. Thus, excess quantity allowed is <math>10.26 - 9.71 = 0.55</math>qtl. Excess payment @ 4,594.57 per quintal comes to Rs 4,594.57 X 0.55 = Rs 2527.01 or say 2527.00 which is a loss to the Municipality.</p> <p>In response to issue of POM Rs 6,000.00 was recovered through deduction from SD money vide voucher no-61/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.</p> <p>Enable GingerCannot connect to Ginger Check your internet connection or reload the browserDisable in this text fieldRephraseRephrase current sentenceEdit in Gingerx</p>	

#### 15.12 - Sub.Excess payment due to excess exhibition of MS Rod. POMP-35-36

Name of the work	Construction of C.C.Road& Drain from Chuda Mistry house to Sashi Meher house in W.No.16
C/R No	19-20
H/A	UNNATI
EC	4,00,000.00
Vr.No/Date	477/17.10.19
MB No /Page	578/ P-90 to 95 & 100
Name of the Contractor	Sri SashiMeher
Name of the JE	Sri Fakir Ch. Pradhan
Name of the ME	Miss. Jyoti Lakra
<p>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 @ 60% of the quantity of M 20 executed. Vide item No.5 quantity of M 20 measured and paid was 2.70 cum. Hence, requirement of MS rod for reinforcement was 60% of 2.70 cum=1.62 quintal. But, vide item No.6, cost of 2.21qtl of MS rod has been paid. Thus, excess quantity allowed is <math>2.21 - 1.62 = 0.59</math> qtl. Excess payment @ 4,594.60 per quintal comes to Rs 4,594.60 X 0.59 = Rs 2710.81 or say 2711.00 which is a loss to the Municipality.</p> <p>In response to issue of POM Rs 1727.00 was recovered through deduction from SD money vide voucher no-60/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.</p> <p>Enable GingerCannot connect to Ginger Check your internet connection or reload the browserDisable in this text fieldRephraseRephrase current sentenceEdit in GingerxEnable GingerCannot connect to Ginger Check your internet connection or reload the browserDisable in this text fieldRephraseRephrase current sentenceEdit in Gingerx</p>	



**15.13 - Sub.Excess payment due to excess exhibition of MS Rod.POMP-33-34**

Name of the work	Constn. Of C.C. Drain from Mitrabhanu Bag house to MunaMeher house in W.No.15
C/R No	07/19-20
H/A	14 <sup>th</sup> CFC
EC	Rs.5,55,000.00
Vr.No/Date	07/10.07.19
MB No /Page	577 P-05 to 13
Name of the Contractor	Sri Azam Khan
Name of the JE	Sri Fakir Ch. Pradhan
Name of the ME	Sri Manoj Ku. Patra

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 @ 60% of the quantity of M 20 executed. Vide item No.5 quantity of M 20 measured and paid was 11.70 cum. Hence, requirement of MS rod for reinforcement was 60% of 11.70 cum=7.02 quintal. But, vide item No.6, cost of 9.35qtl of MS rod has been paid. Thus, excess quantity allowed is  $9.35 - 7.02 = 2.33$  qtl. Excess payment @ 4,594.60 per quintal comes to Rs 4,594.60 X 2.33 = Rs 10705.41 or say 10705.00 which is a loss to the Municipality.

In response to issue of POM Rs 6,000.00 was recovered through deduction from SD money vide voucher no-59/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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**15.14 - Sub.Excess payment due to excess exhibition of MS Rod.-POMP-31-32**

Name of the work	Construction of Community Centre near SSM Sarbahal W.No.01
C/R No	19-20
H/A	WODC
EC	15,00,000.00
Vr.No/Date	932/14.2.20
MB No /Page	555 Page-61 to 83
Name of the Contractor	Sri Dhulia Seth
Name of the JE	Sri Subhas Ch. Pradhan
Name of the ME	Sri Manoj Ku. Patra

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 @ 90% of the quantity of M 20 executed. Vide item No.7 to 11 quantity of M 20 measured and paid was 54.38cum. Hence, requirement of MS rod for reinforcement was 90% of 54.38 cum=48.94 quintal. But, vide item No.12, cost of 49.75qtl of MS rod has been paid. Thus, excess quantity allowed is  $49.75 - 48.94 = 0.81$  qtl. Excess payment @ 7411.83 per quintal comes to Rs 7411.83 X 0.81 = Rs 6003.58 or say 6004.00 which is a loss to the Municipality.

In response to issue of POM Rs 6,000.00 was recovered through deduction from SD money vide voucher no-58/Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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#### 15.15 - Sub.Excess payment due to excess exhibition of MS Rod.POMP-61-62

Name of the work	Construction of CC Drain from BarikBabu house to MeherBabu house in W.No.11
C/R No	744/16-17
H/A	UNNATI
EC	4,50,000.00
Vr.No/Date	236/01.07.19
MB No /Page	516 Page-122 to 136
Name of the Contractor	Sri ArjunBengra
Name of the JE	Smt. LeenaNaik
Name of the ME	Sri Manoj Ku. Patra

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 @ 50% of the quantity of M 20 executed. Vide item No.5 quantity of M 20 measured and paid was 4.69cum. Hence, requirement of MS rod for reinforcement was 50% of 4.69 cum=2.345 quintal. But, vide item No.6, cost of 5.13qtl of MS rod has been paid. Thus, excess quantity allowed is  $5.13 - 2.345 = 2.785$  qtl. Excess payment @ 4594.57 per quintal comes to Rs  $4594.57 \times 2.785 = \text{Rs}12795.87$  or say 12796.00 which is a loss to the Municipality.

In response to issue of POM Rs 12,896.00 was recovered through deduction from SD money vide voucher no-38/73 Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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#### 15.16 - Sub.Excess payment due to excess exhibition of MS Rod. POMP-63-64

Name of the work	Construction of CC Road from ChitrasenPradhan house towards BhismaPradhan house at Malimunda in W.No.12
C/R No	130/19-20
H/A	14 <sup>th</sup> CFC
EC	9,00,000.00

Vr.No/Date	38/14.2.20
MB No /Page	515 Page-118 to 123,128to131,137to141&146to149
Name of the Contractor	Sri RamaniRanjan Sa
Name of the JE	Smt. LeenaNaik
Name of the ME	Sri Manoj Ku. Patra

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 @ 60% of the quantity of M 20 executed. Vide item No.5 quantity of M 20 measured and paid was 2.23cum. Hence, requirement of MS rod for reinforcement was 60% of 2.23 cum=1.34 quintal. But, vide item No.6, cost of 1.51qtl of MS rod has been paid. Thus, excess quantity allowed is  $1.51 - 1.34 = 0.17$  qtl. Excess payment @ 5821.18 per quintal comes to Rs  $5821.18 \times 0.17 = \text{Rs}989.60$  or say 990.00 which is a loss to the Municipality.

In response to issue of POM Rs .990.00 was recovered through deduction from SD money vide voucher no-71/73 Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped.

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#### 15.17 - Sub.Excess payment due to excess exhibition of MS Rod.POMP-57-58

Name of the work	Renovation & Extension of Samaleswari Club House at Buromal in W.No.21
C/R No	107/19-20
H/A	UNNATI
EC	4,50,000.00
Vr.No/Date	964/25.2.20
MB No /Page	579,580 Page-81to 109, 24to28
Name of the Contractor	Sri Jay Joshi
Name of the JE	SmtMadhumita Mishra
Name of the ME	MsJyotirmayeeLakra

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 @ 90% of the quantity of M 20 executed. Vide item No.6 quantity of M 20 measured and paid was 13.93cum. Hence, requirement of MS rod for reinforcement was 90% of 13.93 cum=12.54 quintal. But, vide item No.11, cost of 13.75qtl of MS rod has been paid. Thus, excess quantity allowed is  $13.75 - 12.54 = 1.21$  qtl. Excess payment @ 4594.60 per quintal comes to Rs  $4594.60 \times 1.21 = \text{Rs}5559.46$  or say 5559.00 which is a loss to the Municipality.

In response to issue of POM Rs.5559.00 was recovered through deduction from SD money vide voucher no-69/73 Dt 26.04.2021. The same was verified by audit and found correct. Hence para dropped

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**15.18 - Sub.Excess payment due to excess exhibition of MS Rod.**

Name of the work	Construction of CC Road& Drain near Hanuman Mandir to Rehana House Telibhata in W.No.05
C/R No	750/16-17
H/A	4 <sup>th</sup> SFC
EC	6,50,000.00
Vr.No/Date	12/10.07.19
MB No /Page	526 Page-72to81, 520 Page-137to139
Name of the Contractor	Om Construction
Name of the JE	Sri Subhas Ch. Pradhan
Name of the ME	Sri Manoj Ku. Patra

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 @ 40% of the quantity of M 20 executed. Vide item No.5, quantity of M 20 measured and paid was 1.69cum. Hence, requirement of MS rod for reinforcement was 40% of 1.69 cum=0.68 quintal. But, vide item No.6, cost of 1.07qtl of MS rod has been paid. Thus, excess quantity allowed is 1.07 – 0.68 =0.39 qtl. Excess payment @ 4470.55 per quintal comes to Rs 4470.55 X 0.39 = Rs1743.51 or say 1744.00 which is a loss to the Municipality.

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

**16.1 - AUDIT ON UNITS / DEPARTMENT**

No separate units/departments are running in this municipality during the period covered under audit.

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

**17.1 - Target and achievement.**

**The target and achievement (both Financial & Physical ) of Jharsuguda Municipality for the year 2019-20 is furnished below:-**

SI.NO	Financial Target & Achievement							Physical target and achievement					
	NoNa me of the sc heme	Openi ng Bal ance as on 01.04. 19	Fund Recei ved durin g 19-20	Total Fund availa ble	Expen diture	Unspe nt Bal ance at end of the year	% exp enditu re to a vailab le fund	No of spill over p roject s at the be	No of projec ts plann ed for the cu	Total	No of projec ts co mplet ed durin	No of spill over projec ts to the	Perce ntage of ach ievement.

								ginnin g of the year	rrent year as per annua l action plan		g the year	next year	
1	Road Devel opmen t Grant	-1287 842.00	0.00	-1287 842.00	35099 01.00	-4797 743.00	0.00	0	3	3	3	0	100
2	13th FCA	24656 357.00	0.00	24656 357.00	0	24656 357.00	0	2	0	2	0	2	0
3	14th FCA	93771 334.00	64610 000.00	15838 1334.0 0	18559 704.00	13982 1630.0 0	11.72	23	67	90	57	33	63.33
4	M.V.T ax	13184 042.00	94620 00.00	22646 042.00	20330 20.00	20613 022.00	8.98	21	21	42	6	36	14.29
5	Dev Fund	74505 419.00	26595 000.00	10110 0419.0 0	25018 28.00	98598 591.00	2.47	46	47	93	0	93	0
6	Assets Creati on	82340 18.00	18460 00.00	10080 018.00	0.00	10080 018.00	0.00	0	0	0	0	0	0
7	MLAL AD	20216 59.00	0.00	20216 59.00	0.00	20216 59.00	0.00	7	0	7	1	6	14.29
8	MPLA D	47103 75.00	50000 0.00	52103 75.00	0.00	52103 75.00	0.00	10	0	10	1	9	10
9	SPL.P ROB FUND	53219 3.00	39000 00.00	44321 93.00	94204 7.00	34901 46.00	21.25	0	1	1	1	0	100
10	AWC Fund	67324 93.00	46000 00.00	11332 493.00	0.00	11332 493.00	0.00	6	0	6	1	5	16.67
11	BRGF	-2273 1903.0 0	0.00	-2273 1903.0 0	0.00	-2273 1903.0 0	Exp (u nspen d+inter est)	-25	0	-25	0	-25	0
12	PD Fund	48193 25.00	0.00	48193 25.00	0.00	48193 25.00	0.00	0	0	0	0	0	0
13	Perfor mance Based Incenti ve Grant	-2843 299.00	0.00	-2843 299.00	0.00	-2843 299.00	0.00	0	1	1	0	1	0
14	Mainte nance Road & Brid ges	79476 87.00	39300 00.00	11877 687.00	0.00	11877 687.00	0.00	11	0	11	0	11	0

15	WOD C	70338 318.00	10000 00.00	71338 318.00	98357 58.00	61502 560.00	13.79	8	6	14	11	3	78.57
16	Non R esiden tial Bui lding	89492 3.00	62200 0.00	15169 23.00	0.00	15169 23.00	0.00	0	0	0	0	0	0
17	Unnati	14785 930.00	0.00	14785 930.00	11095 708.00	36902 22.00	75.04	11	5	16	10	6	62.5
18	Mainte nance of Capita l Assets	86300 0.00	88400 0.00	17470 00.00	0.00	17470 00.00	0.00	0	0	0	0	0	0
19	SWM	0.00	50573 000.00	50573 000.00	34064 08.00	47166 592.00	6.74	0	0	0	0	0	0
20	SBM	22291 908.00	26856 200.00	49148 108.00	42147 48.00	44933 360.00	8.58	0	4	4	0	4	0
	<b>TOTAL</b>	<b>32342 5937.0 0</b>	<b>19537 8200.0 0</b>	<b>51880 4137.0 0</b>	<b>56099 122.00</b>	<b>46270 5015.0 0</b>	<b>10.81</b>	<b>120</b>	<b>155</b>	<b>275</b>	<b>91</b>	<b>184</b>	<b>33.09</b>

**PARA: 18 MISCELLANEOUS**

**18.1 -**

**Sub:-Non adjustment of Festival Advance paid during the year 2019-20:**

On checking of the Advance ledger and Pay acquittance Roll, it was noticed that Festival Advance to the tune of Rs.8,00,000.00 was paid to the following employees vide Vr.No.439/25.09.19, Vr.No.440/01.10.19, Vr.No.444/03.10.19 and Vr.No.463 dt.05.10.2019,out of which Rs. 3,20,000.00 has been adjusted from the salary of the employees during the year 2019-20 leaving a balance of Rs.4,80,000.00 for adjustment.. The details are as follows.

Sl. No.	Name of the Advan ce Holde r	Desig nation	Amou nt paid	Amount adjusted	Balance	Name of the Sanctioning Authority	Remarks.
1.	2.	3.	4.	5.	6.	7.	8.
1.	Sri Ma yadhar Suna	Sweep er	10,000 .00	4,000.00	6,000.00	Sri Rama Chandra Pradhan	
2.	Sri Kanh u Deep	Sweep er	10,000 .00	4,000.00	6,000.00	-do-	

3.	Sricha ranKal et	Sweep er	10,000 .00	4,000.00	6,000.00	-do-	
4.	Sri sur eshSu na	Sweep er	10,000 .00	4,000.00	6,000.00	-do-	
5.	Sri Ha daBisa r	Sweep er	10,000 .00	4,000.00	6,000.00	-do-	
6.	Sri Ha rachan dSand ha	Sweep er	10,000 .00	4,000.00	6,000.00	-do-	
7.	Sri Ashok Kumb har	Sweep er	10,000 .00	4,000.00	6,000.00	-do-	
8.	Sri Dhi rajSin daria	Sweep er	10,000 .00	4,000.00	6,000.00	-do-	
9.	Smt. S ataSa ndha	Sweep ress	10,000 .00	4,000.00	6,000.00	-do-	
10.	Smt. Munni Kumb har	Sweep ress	10,000 .00	4,000.00	6,000.00	-do-	
11.	Smt. S ubhad raSind aria	Sweep ress	10,000 .00	4,000.00	6,000.00	-do-	
12.	Smt. K asalaS una	Sweep ress	10,000 .00	4,000.00	6,000.00	-do-	
13.	Smt. Mithila Suna	Sweep ress	10,000 .00	4,000.00	6,000.00	-do-	
14.	Smt. B elaKu mbhar	Sweep ress	10,000 .00	4,000.00	6,000.00	-do-	
15.	Sri Ajay K u.Puro hit	Comp uter O perato r	10,000 .00	4,000.00	6,000.00	-do-	
16.	Sri A. K.R.B. Pattan aik	Peon	10,000 .00	4,000.00	6,000.00	-do-	
17.	Sri Bu dhura	Peon	10,000 .00	4,000.00	6,000.00	-do-	

	mSahu						
18.	Sri Laxman Sahu	Peon	10,000.00	4,000.00	6,000.00	-do-	
19.	Sri Kishore Kalet	Sweeper	10,000.00	4,000.00	6,000.00	-do-	
20.	Smt. Anita Behera	Sweeper	10,000.00	4,000.00	6,000.00	-do-	
21.	Sri Pradeep Ku. Mishra	Peon	10,000.00	4,000.00	6,000.00	Sri Rama Chandra Pradhan	
22.	Sri Kailash Ch. Besan		10,000.00	4,000.00	6,000.00	-do-	
23.	Sri Jayadev Pradhan		10,000.00	4,000.00	6,000.00	-do-	
24.	Dillip Ku, Pradhan		10,000.00	4,000.00	6,000.00	-do-	
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>	<b>6.</b>	<b>7.</b>	<b>8.</b>
25.	Thabira Ku, Rout		10,000.00	4,000.00	6,000.00	-do-	
26.	Sri Suresh Ch. Sahu		10,000.00	4,000.00	6,000.00	-do-	
27.	Brahma Kuldip		10,000.00	4,000.00	6,000.00	-do-	
28.	Arjun Mistry		10,000.00	4,000.00	6,000.00	-do-	
29.	China Luha		10,000.00	4,000.00	6,000.00	-do-	
30.	Suku Panchbiha		10,000.00	4,000.00	6,000.00	-do-	
31.	Nira Sana		10,000.00	4,000.00	6,000.00	-do-	
32.	Manglu Bag		10,000.00	4,000.00	6,000.00	-do-	



33	Kapes wariG hasian i		10,000 .00	4,000. 00	6,000.00	-do-	
34	Brund abatiB arbira		10,000 .00	4,000. 00	6,000.00	-do-	
35	Kiran Nag		10,000 .00	4,000. 00	6,000.00	-do-	
36	Sandh yaMah anand		10,000 .00	4,000. 00	6,000.00	-do-	
37	Banch hianG hasian i		10,000 .00	4,000. 00	6,000.00	-do-	
38	Ichha Bag		10,000 .00	4,000. 00	6,000.00	-do-	
39	Surya Bag		10,000 .00	4,000. 00	6,000.00	-do-	
40	KetuG hasian i		10,000 .00	4,000. 00	6,000.00	-do-	
41	Sri Ra smiRa njanM ohanty	Jr. Asst.	10,000 .00	4,000. 00	6,000.00	-do-	
42	Sri Kailas h Ch. Pradh an	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
43	Sri Kedar Patel	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
44	Smt. B inodini Banch hore	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
45	Md. M annan	Driver	10,000 .00	4,000. 00	6,000.00	-do-	
46	Md.Mu ktarAh amad	Driver	10,000 .00	4,000. 00	6,000.00	-do-	
47	Sri Kai lashM ajhi	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
48	Smt. K aminiS	Peon	10,000 .00	4,000. 00	6,000.00	-do-	

	ahu						
49	Sri Bal aram Rout	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
50	Sri Hir adhar Pradh an	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
51	Gopal ch.Nat h	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
52	Bansid harSu nani	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
53	Gouri Shank ar Naik	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
54	Kishor e Bag	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
55	Prafull aPrad han	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
56	Ganes h Munda	Peon	10,000 .00	4,000. 00	6,000.00	-do-	
57	Khelak arPan dey	Zama dar	10,000 .00	4,000. 00	6,000.00	-do-	
58	Makar dhaj Patel	Zama dar	10,000 .00	4,000. 00	6,000.00	Sri Rama Chandra Pradhan	
59	Param eswar Patel	Driver	10,000 .00	4,000. 00	6,000.00	-do-	
60	Rabin Suna	Driver	10,000 .00	4,000. 00	6,000.00	-do-	
61	Pradip tasaho o	Jr. Asst.	10,000 .00	4,000. 00	6,000.00	-do-	
62	Rupes h Ray	-do-	10,000 .00	4,000. 00	6,000.00	-do-	
63	Aditya Patra	T.C.	10,000 .00	4,000. 00	6,000.00	-do-	
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>4.</b>	<b>5.</b>	<b>6.</b>	<b>7.</b>	<b>8.</b>
64	Sures h Ch. Mohan ty	T.C.	10,000 .00	4,000. 00	6,000.00	-do-	

65	Janma jayKau di	Peon	10,000 .00	4,000. 00	6,000.00	-do-		
66	Anand itaNaik	Peon	10,000 .00	4,000. 00	6,000.00	-do-		
67	Pratap Patel	T.C.	10,000 .00	4,000. 00	6,000.00	-do-		
68	Hariha rPradh an	T.C.	10,000 .00	4,000.00	6,000.00	-do-		
69	Om Pr akash Tripat hy	Peon	10,000 .00	4,000.00	6,000.00	-do-		
70	Anant aPand ey	Peon	10,000 .00	4,000.00	6,000.00	-do-		
71	Babaji Ch. Sia	T.C.	10,000 .00	4,000.00	6,000.00	-do-		
72	Gobin dMaga r	Peon	10,000 .00	4,000.00	6,000.00	-do-		
73	Iswar Bag	Park Mali	10,000 .00	4,000.00	6,000.00	-do-		
74	Sarat Ch. Ke shari	Peon	10,000 .00	4,000.00	6,000.00	-do-		
75	Kashi Pr. Yadav	Peon	10,000 .00	4,000.00	6,000.00	-do-		
76	Shya mlal Bajaj	Peon	10,000 .00	4,000.00	6,000.00	-do-		
77	Md. Nasir	Peon	10,000 .00	4,000.00	6,000.00	-do-		
78	Md. Iqbal	Peon	10,000 .00	4,000.00	6,000.00	-do-		
79	Sri Kamal Das	Peon	10,000 .00	4,000.00	6,000.00	-do-		
80	Sri Dili pKhar sal	Peon	10,000 .00	4,000.00	6,000.00	-do-		
		<b>Total</b>	<b>8,00,0 00.00</b>	<b>3,20,000.00</b>	<b>4,80,000.00</b>			

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## 18.2 - 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 replied that the Quarter Rent File was not found .It would be produced to next audit . 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-26

In course of checking of the accountant cash book of the Municipality for the year 2019-20 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 2019-20						
Sl.No	Particulars	Dues outstanding as on 01.04.2019	Amount collected during	Total	Amount remitted during 2019-20	Balance to be remitted as on 31.03.2020

			2019-20			
1	IT	0	516654	516654	516654	0
2	VAT	109985	0	109985	0	109985
3	Royalty	0	983189	983189	983189	0
4	L CESS	0	479962	479962	479962	0
5	P TAX	0	139000	139000	139000	0
6	GST	0	1663719	1663719	1663719	0
	TOTAL	109985	3782524	3892509	3782524	109985

In response to the above audit objection the local authority replied that the balance amount will be deposited in proper head of accounts.

## 19.2 - Position of Loan

### A.IDSMT Loan

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 2019-20 (26 years). Hence the interest due to repayment = Rs.3,74,100.00 x 26 = Rs.97,26,600.00.

### 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 - CPF Position of Staffs

### Enable Ginger

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 2019-20										
Sl. No.	Name of the Employee & Designation	Designation	Account No.	Amount outstanding as on dt. 01.04.2019	Amount deposited for the year 2019-20	Interest accrued for 2019-20	Total	Amount withdrawn for the year 2019-20	Amount outstanding as on 31.03.2020.	Remarks

1	2	3	4	5	6	7	8	9	10	11
1	Sri Rama Chandra Pradhan	E.O.	8046220 0044486	59428.0 5	32500.0 0	2494.83	94422.8 8	0.00	94422.8 8	
2	Sri Manoj Ku Patra	M.E.	8046220 0044490	424081. 15	65000.0 0	15464.6 1	504545. 76	60.00	504485. 76	
3	Sri Sisir Kumar Patel	Sr. At	8046220 0044506	72388.7 0	118000. 00	2233.30	192622. 00	100060. 00	92562.0 0	
4	Sri Bishu Kumar Padhee	Jr At.	8046220 0044525	65215.6 4	40000.0 0	2928.36	108144. 00	60.00	108084. 00	
5	Mrs. Mamata Pandey	Jr At.	8046220 0044530	179187. 29	26000.0 0	11759.8 1	216947. 10	20045.0 0	196902. 10	
6	Mrs Kabita Sahu	Jr At.	8046220 0044544	102137. 97	28000.0 0	3942.19	134080. 16	60.00	134020. 16	
7	Smt Lee narani Naik	Jr. Eng.	8046261 0002053	21185.9 5	39000.0 0	1366.23	61552.1 8	0.00	61552.1 8	
8	Sri Subhash Chandra Pradhan	Jr Eng.	8046261 0002049	21185.9 5	39000.0 0	1366.23	61552.1 8	0.00	61552.1 8	
9	Sri Pradipta Kumar Sahoo	Jr. Asst.	8046220 0044559	39385.8 4	93250.0 0	2855.91	135491. 75	40060.0 0	95431.7 5	
10	Sri Somnath Patel	Sr. At	8046220 0044578	107672. 83	104200. 00	5066.91	216939. 74	80060.0 0	136879. 74	
11	Sri Nepal Ch. Bhoi	TC	8046220 0044582	148597. 67	15000.0 0	4243.65	167841. 32	80060.0 0	87781.3 2	
12	Dr. Aswini Kumar Naik	H Dr.	8046220 0044597	470773. 23	148000. 00	18338.6 2	637111. 85	60.00	637051. 85	
13	Dr. Sudipta Kumar Nayak	H Dr.	8046220 0044602	199799. 28	39000.0 0	7424.57	246223. 85	60.00	246163. 85	
14	Sri Aditya Kumar Patra	TC	8046220 0045121	269612. 96	65000.0 0	16712.4 8	351325. 44	58060.0 0	293265. 44	
15	Sri	TC	8046220	294478.	65000.0	16696.1	376174.	58060.0	318114.	

	Suresh Ch. Mohanty		0045136	52	0	2	64	0	64	
16	Sri Kailash Chandra Pradhan	Jr At.	8046220 0045140	101027. 16	26000.0 0	3858.07	130885. 23	60.00	130825. 23	
17	Sri Ramsaran Bahadur	NG	8046220 0045155	146925. 50	13000.0 0	5199.22	165124. 72	60.00	165064. 72	
18	Sri Kedar Kumar Patel	Peon	8046220 0045160	69627.7 9	59250.0 0	2709.80	131587. 59	50060.0 0	81527.5 9	
19	Sri Janmajaya Kaudi	Peon	8046220 0044621	107007. 75	86625.0 0	4830.83	198463. 58	10060.0 0	188403. 58	
20	Sri Anandita Naik	Peon	8046220 0044655	84033.0 4	18000.0 0	3139.90	105172. 94	60.00	105112. 94	
21	Smt. Binodini Banchor	Peon	8046220 0045174	84358.7 4	58000.0 0	3465.91	145824. 65	20000.0 0	125824. 65	
22	Sri Mogal Bhainsa	Peon	8046220 0044660	108357. 17	51500.0 0	3686.20	163543. 37	60000.0 0	103543. 37	
23	Sri Upendra Naik	TC	8046220 0044674	219440. 03	26000.0 0	7875.00	253315. 03	60.00	253255. 03	
24	Sri Kishore Kumar Naik	TC	8046220 0044689	124812. 25	39000.0 0	5041.94	168854. 19	60.00	168794. 19	
25	Sri Brushaba Dehury	TC	8046220 0045189	201909. 93	90000.0 0	6160.32	298070. 25	100060. 00	198010. 25	
26	Sri Biranchi Patel	TC	8046220 0044693	125087. 41	93000.0 0	5994.33	224081. 74	60.00	224021. 74	
27	Sri Nala Rohidas	TC	8046220 0044709	163697. 31	26000.0 0	5984.02	195681. 33	60.00	195621. 33	
28	Sri Abdhut Pradhan	TC	8046220 0044713	81686.0 9	61250.0 0	2466.90	145402. 99	50060.0 0	95342.9 9	
29	Sri Janakram Sahu	TC	8046220 0044732	133049. 95	53500.0 0	5470.88	192020. 83	60.00	191960. 83	
30	Sri Ranjit Ku Das	TC	8046220 0044747	138167. 06	13000.0 0	4902.09	156069. 15	60.00	156009. 15	

31	Sri Trilochan Tanty	TC	8046220 0045700	112319. 98	25000.0 0	4135.21	141455. 19	5060.00	136395. 19	
32	Sri Om Prakash Tripathy	Peon	8046220 0044751	178455. 20	13000.0 0	6268.81	197724. 01	60.00	197664. 01	
33	Sri Rupamand Gardia	Peon	8046220 0045715	57526.4 3	3250.00	1197.22	61973.6 5	35000.0 0	26973.6 5	
34	Sri Ananta Pandey	Peon	8046220 0044766	50798.0 9	22750.0 0	1934.64	75482.7 3	45.00	75437.7 3	
35	Sri Basant Ku Mohanty	WS	8046220 0044770	174916. 07	57000.0 0	6723.64	238639. 71	60.00	238579. 71	
36	Sri Prakash Tiwari	Amin	8046220 0044785	90070.0 1	13000.0 0	3270.50	106340. 51	60.00	106280. 51	
37	Sri Govinda Ch. Magar	Peon	8046220 0044790	164983. 04	13000.0 0	5812.56	183795. 60	0.00	183795. 60	
38	Md. Manna	Driver	8046220 0044810	13463.6 9	14430.0 0	695.52	28589.2 1	60.00	28529.2 1	
39	Smt. Fultuli Bhainsa	Peon	8046220 0044839	50260.0 4	4250.00	1790.77	56300.8 1	0.00	56300.8 1	
40	Sri Kailash Majhi	Peon	8046220 0045117	134472. 45	13000.0 0	4777.42	152249. 87	30.00	152219. 87	
41	Sri Hiradhar Pradhan	Peon	8046220 0044843	54797.1 0	7500.00	1968.64	64265.7 4	60.00	64205.7 4	
42	Sri Kashi Pr. Yadav	Peon	8046220 0044858	52073.0 0	33560.0 0	1836.83	87469.8 3	35060.0 0	52409.8 3	
43	Sri Shyamlal Bajaj	Peon	8046220 0044862	43860.1 4	19000.0 0	1696.88	64557.0 2	35060.0 0	29497.0 2	
44	Sri Md. Nasir	Peon	8046220 0044881	76115.3 4	6500.00	2689.19	85304.5 3	60.00	85244.5 3	
45	Sri Md. Iqbal	Peon	8046220 0044896	80536.1 0	6500.00	2839.95	89876.0 5	0.00	89876.0 5	
46	Sri Ishwar Lal Gupta	Peon	8046220 0044901	77882.0 6	6500.00	2749.14	87131.2 0	60.00	87071.2 0	
47	Sri	Peon	8046220	52137.6	5500.00	1845.02	59482.6	60.00	59422.6	



	Narayan Banik		0044916	0			2		2	
48	Smt Keta Sandha	Sweepers	8046220 0044940	43253.0 5	94625.0 0	1638.60	139516. 65	80000.0 0	59516.6 5	
49	Surya Bag	Sweepers	8046220 0044954	62616.7 1	71750.0 0	2376.86	136743. 57	60000.0 0	76743.5 7	
50	Smt Bachhiyan Ghasiani	Sweepers	8046220 0044992	109687. 70	52000.0 0	4335.01	166022. 71	80015.0 0	86007.7 1	
51	Smt Sandhya Mahananda	Sweepers	8046220 0045006	119148. 36	50500.0 0	4350.72	173999. 08	50060.0 0	123939. 08	
52	Kiran Nag	Sweepers	8046220 0045010	72790.6 9	77000.0 0	2871.74	152662. 43	40000.0 0	112662. 43	
53	Smt Brundabati Barbiha	Sweepers	8046220 0045025	99648.2 0	38000.0 0	3658.32	141306. 52	30000.0 0	111306. 52	
54	Sri Niran Suna	Sweeper	8046220 0045059	47030.5 8	74750.0 0	2506.43	124287. 01	35030.0 0	89257.0 1	
55	Sri Sukru Panchabihari	Sweeper	8046220 0045063	86132.2 1	48500.0 0	2929.68	137561. 89	40030.0 0	97531.8 9	
56	China Luha	Sweeper	8046220 0045082	88617.7 4	44000.0 0	3417.71	136035. 45	50000.0 0	86035.4 5	
57	Sri Brahmah Kuldeep	Sweeper	8046220 0045102	22039.4 3	26720.0 0	864.17	49623.6 0	12030.0 0	37593.6 0	
58	Sri Manglu Bag	Sweeper	8046220 0045044	62213.4 5	57750.0 0	2235.69	122199. 14	40000.0 0	82199.1 4	
59	Sri Arjun Mishtri	Sweeper	8046220 0045097	46257.6 1	69000.0 0	1879.85	117137. 46	70000.0 0	47137.4 6	
			Total:	6688420 .28	2599410 .00	268975. 95	9556806 .23	1425385 .00	8131421 .23	

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## 19.4 - 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 2019-20. 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 01.04.2019	Receipt during the Year 2019-20	Total	Refunded during the Year 2019-20	Balance as on 31.03.2020
12690200	2425801	15116001	2584416	12531585

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

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

**20.1 - Remarks On Maintenance of Account**

1. All the prescribed records and registers advised by the Government are not maintaining in this Institution.
2. In spite of instruction from Govt. and repeated suggestion by audit, the Centrally Sponsored Scheme Funds were kept in Saving Accounts instead of Flexi Accounts. The local authority is suggested to convert all Saving Accounts into Flexi Accounts.
3. All the bank accounts have not been converted into Flexi Accounts to accrue higher rate of interest money.
4. The local authority is not verifying the stock and stores at regular interval. His monitoring and supervision is not praiseworthy.

Hence 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.

**20.2 - General Remarks**

Irregularities on General Audit of Jharsuguda Municipality for the year 2019-20

1. All the prescribed records and registers advised by the Government are not maintaining in this Institution.
2. In spite of instruction from Govt. and repeated suggestion by audit, the Centrally Sponsored Scheme Funds were kept in Saving Accounts instead of Flexi Accounts. The local authority is suggested to convert all Saving Accounts into Flexi Accounts.
3. All the bank accounts have not been converted into Flexi Accounts to accrue higher rate of interest money.
4. The local authority is not verifying the stock and stores at regular interval. His monitoring and supervision is not praiseworthy.
5. In spite of repeated remarks by audit the local authority has failed to recoup the invested amount of Rs.1,09,895.00.
6. An amount of Rs 62,49,076.00 is pending for adjustment of outstanding advances as on 31.03.2020.
7. There is unspent grant of Rs750474605 .00 at the end of the year 2019-20 i.e. as on 31.03.2020.The percentage of utilization of grants is just 15 % for the year under audit which is very low.
8. Utilization Certificates under different schemes worth of Rs45,23,21,981.00 is pending for submission to Government as on 31.03.2020.

9. During the year under audit a sum of Rs1,05,926..00 was misappropriated by different employees which has been recovered by audit on the spot. It requires the attention of the higher authorities.
10. The collection of taxes, fees and fines in the municipality is not sound. So it needs improvement. In this regard the attention of the local authority as well as higher authorities is invited.
- 11- The local authority is suggested to watch daily collections to avoid temporary misappropriation of Municipal Fund.
- 12- The local authority is suggested to effect the recovery of works accounts. At last the local authority is suggested to adhere to different Govt guidelines, maintain statutory records in the institution, strengthen the financial management system in the municipality, have a robust monitoring, supervision and internal control system in the institution so that further misappropriation and monetary irregularities can be avoided in future.

As a result of this Audit transactions involving a sum of Rs 35000.00 are held under objection which include an amount of Rs 35000.00 suggested for recovery. Besides, a sum of Rs 105926 was recovered at the instance of audit. The details are furnished in the following tables.

## Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	8.1	35000.00	35000.00	35000.00	0.00	0.00	
<b>Total</b>		<b>35000.00</b>	<b>35000.00</b>	<b>35000.00</b>	<b>0.00</b>	<b>0.00</b>	

## Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1			0000-00-00	0	
2	11.5	29413	2021-03-22	15000	Sri Dillip Ku. Jena
3	11-1	29423	2021-03-25	100	Md. Ekbal, T.C.
4	11.2	29461	2021-04-15	15304	Sri Suresh Kumar Mohanty
5	11.3	29414	2021-03-22	16166	Sri Aditya Kumar Patra Cashier
6	11.5	29438	2021-04-06	3000	Sri Abdut Pradhan
7	11.4	29458	2021-04-13	46656	Sri Aditya Kumar Patra Cashier
8	11.5	29437	2021-04-06	3700	Sri Hari Pradhan
9	11.5	29412 & 29415	2021-03-22	5500	Sri Upendra Naik
10	11.5	29441	2021-04-07	500	Sri Lalbahadur Singhdeo

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Total	105926
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### Audit Certificate

Cetrified that the accounts of **Jharsuguda Municipality. Jharsuguda** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .