

LOCAL FUND AUDIT, BARAGARH, ODISHA

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 354153/AR/2017-2018-BARAGARH

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bargarh Municipality. Bargarh
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	SRI SUSHANTA ROUT
	Name of the Local Authority at the time of Audit :	SRI SUSHANTA ROUT
4	Duration of Audit :	27-12-2017 To 31-03-2018 (Mandays Consumed :- 65)
5	Name of the Auditors :	HEMANTA KUMAR BEHERA - Lead Auditor(27-12-2017 to 31-03-2018) ARAKHITA BHUE - Lead Auditor(27-12-2017 to 31-03-2018)
6	Name of the Reviewing Officer :	RAJKISHORE SETH(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	04-05-2018
8	Entry Conference Date :	28-12-2017
9	Exit Conference Date :	28-04-2018
10	Name of the District Audit Officer :	PRAN SHANKAR DEOTA
11	Date of approval of report by District Audit Officer :	07-05-2018

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		
Bargarh Municipality. Bargarh	16.72	19	14465	4341	4055	57764	80625	41418	39207

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	User Fee receipt books Rs.20.00/-ticket	Dt.28.12.2017 FN	80 nos.	80 nos.	Page No.-87 of Vol-II	Nil
2	Service Tax receipt books.	Dt.28.12.2017 FN	30 nos.	30 nos.	Page No.-65 of Vol-II	Nil
3	Daily Market Fee receipt books.	Dt.28.12.2017 FN	345 nos.	345 nos.	Page No.-53 of Vol-II	Nil
4	Cattle Market receipt books.	Dt.28.12.2017 FN	1548 nos.	1548 nos.	Page No.-41 of Vol-II	Nil
5	Gandhi Children Park receipt books.	Dt.28.12.2017 FN	40 nos.	40 nos.	Page No.-27 of Vol-II	Nil
6	Parking Fees receipt books.	Dt.28.12.2017 FN	1928 nos.	1928 nos.	Page No.-16 of Vol-II	Nil
7	Toy train ticket receipt books.	Dt.28.12.2017 FN	380 nos.	380 nos.	Page No.69 of Vol-II	Nil
8	Receipt book of User Fees Rs.10.00/-ticket	Dt.28.12.2017	122 nos.	122 nos.	Page No.-83 of Vol-II	Nil
9	Receipt book of Holding	Dt.28.12.2017 FN	44 nos.	44 nos.	Page No.-11 Vol-II	Nil
10	Misc. receipt books	Dt.28.12.2017 FN	187 nos.	187 nos.	Page No.-3 of Vol-II	Nil
11	Service Postage Stamp	Dt.28.12.2017 FN	Worth Rs.190.00	Worth Rs.190.00	Page No.81 of S/R	Nil
12	Liquid Cash	Dt.28.12.2017 FN	0.00	0.00	Page No.66 of Subsidiary Cash Book Vol-II	Nil
13	Measurement Book	Dt.28.12.2017 FN	01 No.	01 No.	Page No.-6	Nil

Comments

Physical verification:- The audit was taken up on dt 28.12.2017FN in the institution and the physical verification was conducted before audit on the same day.

As per Rule-20(A) of Odisha Local Fund Audit Rules, 1951 before commencement of audit of the Municipality physical verification was conducted on Dt.28.12.2017 FN (before transaction). Verified the liquid cash balance as on the date of commencement of audit and no cash was found . No discrepancy in liquid cash was noticed. Physical verification of liquid cash was recorded in Subsidiary Cash Book dtd.28.12.2017. Physical verification of other item like Service Postage Stamp, unused measurement book, unused misc. receipt books and unused money receipt books have been recorded in respective stock registers as mentioned above and no discrepancy was noticed.

Verification of Cash balance periodically:-

At the end of each month, the Executive Officer shall verified cash balance in the chest with the balance in the cash book and record signed and dated certificate to that effect. But, during the audit it was revealed that verification of cash balance in the chest with the balance in the cash book was not verified and recorded in each month, Such lapses may lead to misappropriation of cash, embezzlement of cash etc. So, the Executive Officer is suggested to conduct verification of cash balance in the chest with the balance in the cash book and record signed and dated certificate to that effect.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

S/no	List Records/Register	Rules	Form No
1	Demand and Collection Register	Rule 178	Form B
2	Register of Petitions	Rule 183	Form F
3	Form of appeal petition	Rule 183	Form E
4	Mutation Register	Rule 184	Form G
5	Tax Receipt Form	Rule 188	Form I
6	Stock account of Receipt Forms	Rule 196	Form L
7	Tax collector's daily collection register	Rule 192	Form K
8	Register of writes off of demands	Rule 190	Form J
9	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
10	Progress statement of collection of taxes	Rule 200	Form N
11	Tax collector's Ledger	Rule 198	Form M
12	Nominal Muster Roll (NMR)	Rule 340	Form W-II
13	Contract Agreement Form	Rule 341	Form W-III
14	Miscellaneous Supply Bill	Rule 343	Form W-V
15	Contract Certificate	Rule 343	Form W-IV
16	Register of Works	Rule 345	Form W-VI
17	Measurement Book	Rule 365	Form W-VIII
18	Stock & Store Register of Municipality	Rule 346	Form W-VII
19	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
20	Assessment List	Rule 177	Form A
21	Stock Register of Stationery	Rule 172	Form No. XLIV
22	Stamp Account	Rule 172	Form No. XLIV
23	Register of Interest Bearing Securities	Rule 147	Form No. XLI
24	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
25	Daily Collection Register	Rule 171	Form No. XL
26	Ledger of Lessees	Rule 170	Form No. XXXVIII
27	Arrear List	Rule 170	Form No. XXXIX
28	Stock account of License Number Plates	Rule 155	Form No. XXXII
29	Miscellaneous Receipts	Rule 157	Form No. XXXIV
30	Advance Ledger	Rule 136	Form No. XVIII
31	Register of adjustments	Rule 132	Form No. XVII
32	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
33	Cash Book of the municipality	Rule 125	Form No. XIV
34	Abstract Register of Receipts	Rule 129	Form No. XV
35	Abstract Register of Expenditure	Rule 129	Form No. XVI
36	Permanent Advance Account	Rule 108	Form No. XII
37	Periodical Increment Certificate	Rule 99	Form No. XI
38	Absentee Statement	Rule 97	Form No. X
39	Salary Bills	Rule 97	Form No. IX
40	Order Book	Rule 96	Form No. VIII
41	Register of Bills	Rule 96	Form No. VII
42	Challan	Rule 87	Form No. VI
43	Schedule for the Budget Estimate	Rule 77	Form No. III
44	Subsidiary account of special taxes	Rule 79	Form No.-IV
45	Cashier's Cash Book	Rule 81	Form No. V
46	Subsidiary Cash Book	Rule 128 A	Form No. V-A
47	Budget Estimate	Rule 74	Form No. I
48	Abstract of the Budget Estimate	Rule 74	Form No. I-A

B : List of Records/Registers not Produced to Audit

S/no	List Records/Register	Rules	Form No

C : List of Records/Registers not Maintained

S/no	List Records/Register	Rules	Form No
1	Arrear Demand Register	Rule 187	Form H
2	Distrain Warrant Register	Rule 202	Form P
3	Warrant register	Rule 202	Form R
4	Form of inventory & Notice	Rule 203	Form Q
5	Register of Estimates & Allotments	Rule 332	Form W-I
6	Register of Distrained property & sales	Rule 204	Form S
7	Register of Grants	Rule 80	Form No. XLII
8	Jamabandi Register	Rule 170	Form No. XXXVII
9	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
10	Register of Lands	Rule 160	Form No. XXXV
11	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
12	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
13	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
14	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
15	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
16	Loan Register	Rule 149	Form No. XXVII
17	Register of Investments	Rule 148	Form No. XXVI
18	Register of outstanding deposits	Rule 143	Form No. XXI
19	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
20	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
21	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
22	Establishment Audit Register	Rule 146	Form No. XXV
23	Deposit Ledger	Rule 142	Form No. XX
24	Register of Outstanding Advances	Rule 140	Form No. XIX

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
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Comments

Non-maintenance of prescribed records and Registers:-

The following Registers are not maintained at Municipality level. These registers have significant role in the whole accounting Procedure. However the Local Authority is suggested to take effective steps to maintain these Registers.

(a)Investment Register-Investment Register is not maintained at all, as a result of which detail particulars of year old Investments is missing as well as the Municipality is debarred from any gain on the Investments due to absence of records. As per Rule 148 of OM Rules, 1953, a register of Government and other securities held by Municipality as its property shall be maintained in Form No. XXVI. This will show all investments belonging to the Municipality.

(b)Loan Register; Loan Register is not maintained as it was not produced in the current Audit and as well as in the last couple years Audit. Non-maintenance of Loan Register surely affected adversely on the Loan recovery procedural. As per Rule 149 of OM Rules, 1953, a register in form XXVII to be maintained by the Municipality.

(c) Register of adjustment: - Register of adjustments prescribed under Rule 132 of OM Rules, 1953 was not maintained in Form No. XVII. Due to non-maintenance of the said register there is every possibility of non-accounting of adjustment of advance.

(d)Outstanding Advance Ledger:- Outstanding Advance Ledger is not maintained in the Municipality which is prescribed under Rule 140 of OM Rules, 1953 to be maintained in Form No. XIX. In absence of the outstanding advance register, there is every possibility of non-adjustment of advances and lack of supervision on outstanding advance cannot be watched out.

(e)Establishment Audit Register: -Establishment Audit Register prescribed under Rule 146 of the OM Rules, 1953 to be maintained in form No. XXV has not been maintained by the Municipality though it is an important register to watch the audit compliance procedure.

(f) Register of Passbooks: - Register of Passbooks to be maintained by the Cash section though it is important to watch the cash inflow and out flow as there are about 43 numbers of pass books in operation by the Municipality.

(g) Register of Tax on Carriages, Carts, Horses and Other animals: - It is an important register prescribed under Rule 151 of the OM Rules, 1953 to be maintained in form No. XXIX. The register has not been maintained by the Municipality. Due to non-maintenance of the register, the position of collection towards cart, carriages etc. could not be ascertained.

(h) Arrear Demand Register: - As per Rule 187 of the OM Rules, 1953 a register on arrear demand shall be maintained in form number H. The said register has not been maintained by the Municipality. Due to non-maintenance of the register, the Municipality could not have a watch on arrear demand. So, collection of taxes on arrear demands was not done properly.

(i) Assets Register: - The asset register has not been maintained by the Municipality. Without maintenance of the same the asset so generated by the Municipality could not be ascertained. As per instructions of Govt the asset created out of utilization of a particular scheme fund should be maintained distinctively in asset register.

PARA: 4 FINANCIAL POSITION

Bargarh Municipality, Bargarh - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ACCOUNTANT CASH BOOK	01-04-2016	3178354.00	28943382.37	32121736.37	16136375.90	31-03-2017	159853605.37	31-03-2017	159853605.25	0.12	
2	MBPY CASH BOOK	01-04-2016	2194628.00	25365192.00	47311473.00	22284200.00	31-03-2017	25027273.00	31-03-2017	25027273.00	0.00	
3	SJSRY/NULM CASH BOOK	01-04-2016	2290331.00	4514854.00	6805185.00	5154486.00	31-03-2017	1650699.00	31-03-2017	1650699.00	0.00	
4	NFBS CASH BOOK	01-04-2016	863081.00	484433.00	1347514.00	770021.00	31-03-2017	577493.00	31-03-2017	577493.07	-0.07	
5	LFS CASH BOOK	01-04-2016	2441.00	124.00	2565.00	0.00	31-03-2017	2565.00	31-03-2017	2565.00	0.00	
6	NON-LFS CASH BOOK	01-04-2016	31330.00	38417238.00	38448568.00	37592544.00	31-03-2017	856024.00	31-03-2017	856024.20	-0.20	
7	BRGF	01-04-2016	1202810.00	735676.00	12763784.00	3007321.00	31-03-2017	9756463.00	31-03-2017	9756463.00	0.00	
8	AWC CASH BOOK	01-04-2016	4226152.00	971466.00	5197618.00	1567352.00	31-03-2017	3630266.00	31-03-2017	3630266.00	0.00	
9	13TH/14TH FC CASH BOOK	01-04-2016	2754084.00	34942091.00	62482937.00	40055660.00	31-03-2017	2242727.00	31-03-2017	2242727.00	0.00	
10	SD/HARISHCH ANDRA CASH BOOK	01-04-2016	690257.00	6998013.00	7688270.00	4708650.00	31-03-2017	2979620.00	31-03-2017	2979620.12	-0.12	
11	SPL. CC/MV CASH BOOK	01-04-2016	1265734.00	11602625.00	24259970.00	2581981.00	31-03-2017	2167798.00	31-03-2017	2167798.00	0.00	
12	ROAD DEVELOPMENT CASH BOOK	01-04-2016	3614496.00	6079778.00	42224741.00	26711557.00	31-03-2017	1551318.00	31-03-2017	1551318.00	0.00	
13	IHSDP CASH BOOK	01-04-2016	3548994.00	11703990.23	47193938.23	45080306.00	31-03-2017	2113632.23	31-03-2017	2113632.52	-0.29	
14	SWACHHA BHARAT MISSION CASH BOOK	01-04-2016	1429319.00	6142673.00	20435863.00	1661132.00	31-03-2017	1877473.00	31-03-2017	1877473.00	0.00	
15	MP LAD	01-04-2016	428443.00	0.00	428443.00	0.00	31-03-2017	428443.00	31-03-2017	428442.83	0.17	
16	DEVOLUTION FUND	01-04-2016	0.00	52379558.00	52379558.00	8969359.00	31-03-2017	4341019.00	31-03-2017	4341019.00	0.00	
	GRAND TOTAL		200416258.00	489771533.60	690187791.60	361508328.00		328679463.60		328679463.99	-0.39	

Comments

Para-4.1-Abstract of Financial Position for the year 2016-17:-

An abstract financial position of the Municipality for the financial year 2016-17 is furnished below:-

Sl. No.	Particulars	Amount
1	Opening Balance at the beginning of the year	200416257.95
2	Receipt during the financial year	489771533.06
3	Total	690187791.01
4	Expenditure during the financial year	361508327.56

5	Closing Balance at the end of the year i.e. as on 31.03.2017 (As per Audit)	328679463.99
6	Closing Balance at the end of the year i.e. as on 31.03.2017 (As per Cash Book)	328679463.99
7	Difference	Nil

Para -4.2-Details of closing balance of cash book as on 31.03.2017:-

Sl. No.	Name of the Cash Book	Nos. of Pass Book	Name of the Bank	Pass Book No.	Amount as per Pass Book
1	MBPY CASH BOOK	1	ICICI, Bargarh	63705001594	24194363.00
		2	SBI, Bargarh	30881868414	832910.00
			Total		25027273.00
2	NULM CASH BOOK	1	Bank of India, Bargarh	558510110011764	1030817.90
		2	SBI, Bargarh	31058633527	112520.00
		3	PNB, Bargarh	4020000100004660	17061.00
		4	UCO, Bargarh	5808	6028.00
		5	UCO, Bargarh	3609	6970.70
		6	PNB, Bargarh	4020000100004590	17279.00
		7	IOB, Bargarh	1044	15234.90
		8	Andhra Bank, Bargarh	3810011003855	41937.60
		9	Union Bank, Bargarh	365302010001965	11441.40
		10	SDCC, Bargarh	15053001457	94762.00
		11	UBI, Bargarh	454010024813	296646.50
			Total		1650699.00
3	NFBS CASH BOOK	1	IOB, Bargarh	15040100003350	577493.07
			Total		577493.07
4	LFS CASH BOOK	1	SBI, Bargarh	30333108469	2565.00
			Total		2565.00
5	NON-LFS CASH BOOK	1	SBI, Bargarh	11042700706	856024.20
			Total		856024.20
6	BRGF CASH BOOK	1	BOB, Bargarh	32550100004199	9756463.00
			Total		9756463.00
7	AWC CASH BOOK	1	HDFC, Bargarh	50100079225477	3630266.00
			Total		3630266.00
8	13/14 FC CASH BOOK	1	SBI, Bargarh	31294644880	22427277.00
			Total		22427277.00
9	SD/HARISHCHANDRA CASH BOOK		HDFC, Bargarh	50200002731769	2979620.12
			Total		2979620.12
10	SPL. CC/MV CASH BOOK		Bank of India, Bargarh	558510110007400	21677989.00
			Total		21677989.00
11	ROAD DEVELOPMENT CASH BOOK		SBI, Bargarh	31864022986	15513184.00
			Total		15513184.00
12	DEVOLUTION CASH BOOK		UBI, Bargarh	454011014985	43410199.00
			Total		43410199.00
13	IHSDP CASH BOOK	1	Syndicate Bank, Bargarh	80142200022336	1906258.87
		2	HDFC, Bargarh	18171450000065	207373.65

				Total	2113632.52
14	MP LAD CASH BOOK	1	HDFC, Bargarh	18171450000011	428442.83
				Total	428442.83
15	SWACHHA BHARAT MISSION CASH BOOK	1	Axix Bank, Bargarh	915010037705824	18770338.00
		2	SBI, Bargarh	35743272732	4393.00
				Total	18774731.00
16	ACCOUNTANT CASH BOOK	1	PL ACCOUNT		83837093.35
		2	Syndicate Bank, Bargarh	80142200029401	2104662.30
		3	Axix Bank, Bargarh	4920101000073653	2779838.00
		4	DBI, Bargarh	746104000012856	813863.83
		5	SBI, C/A, Bargarh	11042670237	5533010.16
		6	Allahabad Bank, Bargarh	50112299137	2601189.19
		7	Bank of India, Bargarh	558510110005458	136946.00
		8	DCB, Bargarh	10312400220001	34821.20
		9	CICI, Bargarh	63701000389	2810844.00
		10	Vijaya Bank, Bargarh	741001101000001	2366394.00
		11	HDFC, Bargarh	18177620000024	-3516542.00
		12	HDFC, Bargarh	18171450000011	935725.82
		13	ADB, Bargarh	10455633204	2139.40
		14	Allahabad Bank, C/A Bargarh	21395644109	0.00
		15	BOB, Bargarh	32550100010473	4409620.00
		16	Syndicate Bank, Bargarh	80142210020453	55004000.00
				Total	159853605.25
				Grand Total	328679463.99

Para-4.3- An abstract position of receipt and expenditure for the financial year 2016-17 are furnished below:-

STATEMENT SHOWING THE DETAILS OF RECEIPT ON THE ACCOUNTS OF BARGARH MUNICIPALITY FOR THE YEAR 2016-17		
Sl. No.	Particulars	Receipt-2016-17
	TAXES	
	Holding	1999351.70
	Latrine	361503.40
	Light	1321446.15
	Water	1278995.85
	Total	4961297.10
	LICENSE AND OTHER FEES	
	Land R/S	3712354.00
	Stall rent	2762755.00
	Service Tax	205500.00
	U/S 290	744355.00
	Building Plan	622098.00

	License Fee	0.00
	Trade License	8500.00
	Total	8055562.00
	RECEIPT UNDER SPECIAL ACT	
	Cattle Market	38175.00
	Parking Fee	300960.00
	Saleable Form	3355.00
	User Fee	278880.00
	RTI Act	565.00
	Total	621935.00
	REVENUE DERIVED FROM MUNICIPAL PROPERTY	
	Water Tanker	63000.00
	Park	172510.00
	H.C. Dozer	62450.00
	Cess pool	145695.00
	Market Fee	639025.00
	Mobile Toilet	27500.00
	Road Cutting	24761.00
	Total	1134941.00
	GRANT RECEIVED FROM STATE GOVERNMENT	
	14TH FC Basic Grant	31292000.00
	MV TAX	5954000.00
	Maint. Of R & B	4371000.00
	Maint. Of Non-Residential Building	474000.00
	Road Development	5342000.00
	Devolution Fund	22273000.00
	Creation and maintenance of Capital Asset	2835000.00
	OC Grant (Entry Tax for Salary and LFS & Non-LFS Pension)	98678000.00
	Solid Waste Management	3721000.00
	AWC Building	596600.00
	Hon. & TA/DA	76600.00
	Arrear Pension & Basic	146240000.00
	WODC	500000.00
	MP LAD	500000.00
	Protection & conservation of water bodies	1000000.00
	Grant of Attabira NAC	24503426.00
	GRAND TOTAL OF GRANTS	348356626.00
	OTHER THAN GRANT	
	NFSA	16000.00
	Harishchandra	207500.00
	MBPY	24979100.00

	NFBS	340000.00
	NULM	4402200.00
	Remuneration to BLO	211500.00
	Swachha Bharat Mission	5260815.00
	Total	35417115.00
	DEPOSITS	
	EMD	45000.00
	Security	1593114.00
	Total	1638114.00
	Miscellaneous	
	Slum Quarter Rent	2900.00
	IHSDP beneficiary contribution	235200.00
	Audit recovery	34426.00
	Renewal of Contractor License	4000.00
	Remuneration of BLOs	503250.00
	Wall painting	16000.00
	Refund of Salary	25442.00
	Mobile Tower Rent	818094.19
	Marriage registration Fee	21000.00
	Tender Paper	666905.00
	Transfer from IHSDP to General Cash Book	11047861.00
	Div. from Non-LFS to Geneal Cash book	14459681.00
	Transfer from RD to Devolution	25238473.00
	Transfer from General to IHSDP	9514502.00
	Transfer from all cash books to Deduction A/C cash book	6724263.00
	Row permission for laying OFC cable	203250.00
	Bank Interest	8694415.31
	Total	78209662.50
	ADJUSTMENT	
	Royalty	745420.00
	Withheld	10000.00
	OST	2055223.00
	Labour Cess	411395.00
	Income Tax	411415.00
	Proffesional Tax	260875.00
	Empty Cement Bags	115978.00
	Pension Contribution	33795.00
	Bank Loan	84077.00
	EMD	149900.00
	LIC	73743.00
	HRA	8400.00
	HBA	46000.00

	GPF	57500.00
	CPF	120620.00
	EPF	1865054.00
	Festival Advance	1693886.00
	Advance Adjustment	3233000.00
	Total	11376281.00
	Grand Total	489771533.60

Statement showing the details of Expenditure in respect of Bargarh Municipality for the year 2016-17

Sl. No.	Particulars	Amount
	General Establishment	
	Office Estd. Pay	986315.00
	Office Estd. grade pay	223974.00
	Office Establishment DA	1240057.00
	Office Estd. HRA	83251.00
	Office Estd. OA	1250.00
	TOTAL	2534847.00
	Collection Establishment	
	Tax Estd. Pay	576770.00
	Tax Estd. Grade pay	127202.00
	Tax Estd. DA	885331.00
	Tax Estd. HRA	70397.00
	TOTAL	1659700.00
	Octroi Establishment	
	Octroi Estd. Pay	5341096.00
	Octroi Estd. Grade Pay	639649.00
	Octroi Estd. DA	4982526.00
	Octroi Estd. HRA	380867.00
	Octroi Estd. CA	1500.00
	TOTAL	11345638.00
	Public health Establishment	
	P.H. Estd. Pay	509536.00
	P.H. Estd. Grade Pay	74773.00
	P.H. Estd. DA	628928.00
	P.H. Estd. HRA	50762.00
	TOTAL	1263999.00
	Works Establishment	
	Works Estd. Pay	1080372.00
	Works Estd. Grade Pay	214800.00
	Works Estd. DA	1210976.00
	Works Estd. HRA	84087.00

	TOTAL	2590235.00
UBS Establishment		
UBS Estd. Pay		294569.00
UBS Estd. Grade Pay		50516.00
UBS Estd. DA		369429.00
UBS Estd. HRA		29684.00
UBS Estd. IA		31200.00
	TOTAL	775398.00
RC Establishment		
RC Estd. Pay		765007.00
RC Estd. Grade Pay		124032.00
RC Estd. DA		1054591.00
RC Estd. HRA		85236.00
RC Estd. WA		2520.00
	TOTAL	2031386.00
Drainage Establishment		
Drainage Estd. Pay		267440.00
Drainage Estd. Grade Pay		6000.00
Drainage Estd. DA		50314.00
Drainage Estd. HRA		4124.00
Drainage Estd. WA		120.00
	TOTAL	327998.00
Latrine Establishment		
Latrine Estd. Pay		169068.00
Latrine Estd. Grade Pay		28786.00
Latrine Estd. DA		247031.00
Latrine Estd. HRA		20620.00
Latrine Estd. WA		600.00
	TOTAL	466105.00
DNS Establishment		
DNS Estd. Pay		1004077.00
DNS Estd. Grade Pay		189636.00
DNS Estd. DA		1344324.00
DNS Estd. HRA		98112.00
DNS Estd. WA		1470.00
	TOTAL	2637619.00
LR Establishment		
LR Estad. Pay		206841.00
LR Estad. Grade Pay		35786.00
LR Estad. DA		305016.00
LR Estad. HRA		24408.00
LR Estad. WA		720.00
	TOTAL	572771.00

	W/S Establishment	
	W/S Estd. Pay	19860.00
	W/S Estd. Grade Pay	3900.00
	W/S Estd. DA	28750.00
	W/S Estd. HRA	2376.00
	W/S Estd. WA	90.00
	TOTAL	54976.00
	Scavenging Establishment	
	Scavenging Estd. Pay	892901.00
	Scavenging Estd. Grade Pay	213933.00
	Scavenging Estd. DA	715846.00
	Scavenging Estd. HRA	50124.00
	Scavenging Estd. WA	2160.00
	TOTAL	1874964.00
	Work Charge Scavenging Establishment	
	WCSE Pay	1855511.00
	WCSE Grade Pay	541336.00
	WCSE DA	3134963.00
	WCSE HRA	242376.00
	WCSE WA	12720.00
	TOTAL	5786906.00
	Work charge Public Works Establishment	
	WCPW Estd. Pay	536333.00
	WCPW Estd. Grade Pay	153084.00
	WCPW Estd. DA	849828.00
	WCPW Estd. HRA	68880.00
	WCPW Estd. Less Drawn	0.00
	TOTAL	1608125.00
	Work Charge Office Establishment	
	WCOE Pay	520530.00
	WCOE Grade Pay	155980.00
	WCOE DA	850610.00
	WCOE WA	68666.00
	TOTAL	1595786.00
	DLR Establishment	
	DLR Public Work Wages	708800.00
	DLR Other Wages	194200.00
	NMR Scavenging Wages	4210342.00
	Wages of Outsourcing Staff	10373031.00
	TOTAL	15486373.00
	ESTABLISHMENT	
	Professional Tax Deposit	0.00
	LIC Deposit	116498.00

	GPF Deposit	93750.00
	HBA Deposit	40710.00
	EPF Deposit	1694374.00
	TA	56585.00
	LFS Pension	6645832.00
	LFS Pay arrear	4637523.00
	Non-LFS Pension	34075144.00
	Non-LFS Pay arrear	18495340.00
	Sanitation materials	1149948.00
	Remuneration & Medicine cost of Maternity Centre	70000.00
	Computer expenses	21418.00
	Gratuity & Unutilised Leave Salary	4140689.00
	Spl. Dev. Fund. (MLA LAD)	41508.00
	Own Fund	5413126.00
	Refund of EMD	16460.00
	Refund Security Deposit	268923.00
	Refund of APS	22800.00
	Unutilised Leave Salary	711552.00
	DA Arrear	1054315.00
	Legal charges	8000.00
	Maint. Of Street Light	13247829.00
	SA to Chairman / Vice Chairman	30000.00
	SA to Councilors	24000.00
	TOTAL	92076324.00
	P U B L I C W O R K S	
	Park and Greenery	285245.00
	Performance Based Incentive	0.00
	Attabira Grant	0.00
	Dhanujatra Boundry Wall	0.00
	Kalyan Mandap	2195401.00
	Town Hall	927713.00
	Special Development Programme Fund (MLA LAD)	1180173.00
	WODC	1040450.00
	OC Grant	13701728.00
	AWC	1431706.00
	Basic Grant 14 FC	11410607.00
	13TH FC	6055908.00
	4 SFC	1007785.00
	BRGF	1251393.00
	R & B	5263946.00
	SPL Problem Fund (Refund)	3327785.00
	Road Development	1308539.00
	Devolution Fund	6232082.00

MP LAD	0.00
TOTAL	56620461.00
O T H E R S	
MBPY	21844200.00
NULM	5772693.56
NFBS	861000
IHSDP	2410410
SBM/IHHL	1357700
Stationery Printing	24120.00
Telephone Charges	27983.00
Advertisement Charges	408597.00
Energy Charges	32209156.00
Solid Waste Management	60000.00
Contingency	192310.00
Hire Charges of Vehicle	740967.00
Obseques Charges	10000.00
Maint. Of Gandhi Children Park	310140.00
Maint. Of Vehicle	4012298.00
Purchase of Machinery	0.00
Attabira NAC	11484000.00
Postage Stamp	8000.00
NFSA expenses	16000.00
Accounting Expenses	22000.00
Bank Charges	984.00
Loan	113730.00
Transfer from Non-LFS to General	11047861.00
Transfer from R D to Devolution fund	25238473.00
Transfer from all cash book to deduction a/c cash book	6724263.00
Transfer from Non-LFS to General	14459681.00
Transfer to IHSD from General Account	9514502.00
TOTAL	148871068.56
Govt. dues and extraordinary debt	
Advance Paid	5613500.00
CPF/EPF	1985674.00
Income Tax	445136.00
Labour Cess	388034.00
VAT/OST	2211072.00
Royalty	684232.00
TOTAL	11327648.00
GRAND TOTAL	361508327.56

Para4.4-Maintenance of Flexi Accounts instead of Saving Bank Account for parking funds of centrally sponsored schemes:-

As per letter no. 35425/F, dtd.12.10.2012 of Finance Department, Government of Odisha, 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 accounts, 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.

The local authority was asked vide POM page No. 04/09.01.18, Page-11-12 whether the funds of central share and state share or only central share of centrally sponsored schemes are kept in flexi accounts so as to accrue higher interests and expand the coverage of the scheme. However, he replied that, "Letter has already been issued for convert the saving a/c to Flexi account". The reply of the local authority was verified and found correct.

Para 4.5.Sub-Non-issue of Miscellaneous Receipt against cheques/BDs received from different funding agencies:-

As per Rule 157 of OM Rules, 1953, for all receipts including those received in form of cheques or BDs, acknowledgement is to be made by issuing receipts in Form no. XXXIV. Sometimes it is found that BDs/Cheques received are recorded in the BD Register but no receipts are issued against them. If receipts are not issued, the said BDs/Cheque amount may not be accounted for, leading to a loss to the institution. Verified the funds received from the funding agencies through cheques or Bank Drafts. Acknowledgements have been issued by the Municipality for the said cheques/bank drafts received.

Para 4.6.Sub-Lack of coherence between estimated receipt and actual receipt (POM Page 19-20)

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper. Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates.

It would be seen from the following table that there was lack of coherence between the proposed receipt in budget and actual receipt. In the annual budget 2016-17 the total proposed receipt was Rs.134343200.00. But, as against this the actual receipt was Rs.248577360.53. So, there is a difference of 85.03 % between the proposed receipt and actual receipt.

Likewise the proposed expenditure as per annual budget 2016-17 was Rs.70105000.00. As against this the actual expenditure was Rs.193066304.95. So, there is a difference of 175.40 % between the estimated expenditure and actual expenditure.

From the above it is clear that the annual budget was not prepared in a realistic manner, rather it was prepared in a hypothesis manner. The reason for such an unrealistic budget was not attributed by the Executive Officer. However, the Executive Officer is suggested to prepare realistic budget in future.

Comparison between the budgetary provision and actual receipt and expenditure-

Comparison between the budgetary provision and actual receipt and expenditure -				
HEAD OF ACCOUNT	AS PER BUDGET	AS PER ACTUAL	DIFFERENCE	% of changes
REVENUE RECEIPT				
PROPERTY & OTHER TAXES	3397837.00	4961297.10	-1563460.10	
COMPENSATION IN LIEU OF TAXES AND DUTIES	64326000.00	98678000.00	-34352000.00	
RENTAL INCOME FROM MUNICIPAL PROPERTY	4845739.00	2159185.19	2686553.81	
FEES AND USER CHARGES	3974593.00	8677497.00	-4702904.00	
SALES AND HIRE CHARGES	843954.00	666905.00	177049.00	
INTEREST FROM BANK	1072992.00	8694415.31	-7621423.31	
OTHER INCOME	40071.00	80838493.00	-80798422.00	
TOTAL REVENUE RECEIPT	78501186.00	204675792.60	-126174606.60	-160.72
CAPITAL RECEIPT				
GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES	101893200.00	285095741.00	-183202541.00	
TOTAL CAPITAL RECEIPT	101893200.00	285095741.00	-183202541.00	-179.80

GRAND TOTAL	180394386.00	489771533.60	-309377147.60	-171.50
REVENUE EXPENDITURE				
ESTABLISHMENT EXPENSES	75753108.00	92076324.00	-16323216.00	
ADVERTISEMENT & PUBLICITY	324197.00	408597.00	-84400.00	
OPERATION & MAINTENANCE	3886954.00	45456985.00	-41570031.00	
REPAIR & MAINTENANCE, INFRASTRUCTURE ASSETS	11900000.00	56971461.00	-45071461.00	
OTHERS	0.00	108291798.56	-108291798.56	
TOTAL REVENUE EXPENDITURE	91864259.00	303205165.56	-211340906.56	-230.05
CAPITAL EXPENDITURE				
PARK AND GARDEN	357494.00	310140.00	47354.00	
BUILDINGS	3353076.00	13772735.00	-10419659.00	
ROAD AND BRIDGES	1873087.00	25358958.00	-23485871.00	
PUBLIC LIGHTING	1256285.00	13247829.00	-11991544.00	
LOAN & ADVANCE	1650000.00	5613500.00	-3963500.00	
TOTAL CAPITAL EXPENDITURE	8489942.00	58303162.00	-49813220.00	-586.73
GRAND TOTAL	100354201.00	361508327.56	-261154126.56	-260.23

Para-4.7-Assets and Liability:-

The assets and liability position of the Municipality for the financial 2015-16 as on 31.03.2016 is furnished below.

LIABILITY	VALUE	ASSETS	VALUE
LOAN PAYABLE	0.00	INVESTMENT	33000.00
SALARY PAYABLE	3480383.00	OUTSTANDING ADVANCE	2228219.00
ENERGY CHARGES PAYABLE	63353639.09	CLOSING BALANCE OF ALL CASH BOOK	328679463.99
UN REMITTED GOVT. DUES	3370030.00	OUTSTANDING TAXES	5221239.75
DEPOSIT REFUNDABLE	3052681.00	AMOUNT SURCHARGED	715864.00
UNSPENT GRANT	334048786.63		
OUTSTANDING EPF DEPOSIT	0.00		
LIABILITY OVER ASSETS			70427732.98
TOTAL	407305519.72		407305519.72

It would be seen from the above table that the liability of the Municipality is Rs.70427732.98 over the assets. So, it is clear that the financial position of the Municipality is not solvent. The unsound financial condition of the Municipality is the outcome of huge outstanding dues of energy charges. The Executive Officer and the Council are suggested to increase the assets of the Municipality by revision of tax, collection of tax and make the Municipality solvent in financial position.

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

Bargarh Municipality, Bargarh - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	CONSOLIDATED	00	01-04-2016	344904622.40	31-03-2017	328679463.99	16225158.41	The details of difference between pass books and cash books are described below.
	GRAND TOTAL			344904622.40		328679463.99	16225158.41	

Reconciliation

Para-5.1- The details of difference between the pass books and cash books for the year 2016-17 are furnished below.

Sl. No.	Name of the Cash Book	Nos. of Pass Book	Name of the Bank	Pass Book No.	Amount as per Pass Book	Amount as per Cash Book	Difference
1	MBPY CASH BOOK	1	ICICI, Bargarh	63705001594	27485342.00	24194363.00	3290979.00
		2	SBI, Bargarh	30881868414	832910.00	832910.00	0.00
			Total		28318252.00	25027273.00	3290979.00
2	NULM CASH BOOK	1	Bank of India, Bargarh	558510110011764	1030817.90	1030817.90	0.00
		2	SBI, Bargarh	31058633527	112520.00	112520.00	0.00
		3	PNB, Bargarh	4020000100004660	17061.00	17061.00	0.00
		4	UCO, Bargarh	5808	6028.00	6028.00	0.00
		5	UCO, Bargarh	3609	6970.70	6970.70	0.00
		6	PNB, Bargarh	4020000100004590	17279.00	17279.00	0.00
		7	IOB, Bargarh	1044	15234.90	15234.90	0.00
		8	Andhra Bank, Bargarh	3810011003855	41937.60	41937.60	0.00
		9	Union Bank, Bargarh	365302010001965	11441.40	11441.40	0.00
		10	SDCC, Bargarh	15053001457	94762.00	94762.00	0.00
		11	UBI, Bargarh	454010024813	296646.50	296646.50	0.00
			Total		1650699.00	1650699.00	0.00
3	NFBS CASH BOOK	1	IOB, Bargarh	15040100003350	577493.07	577493.07	0.00
			Total		577493.07	577493.07	0.00
4	LFS CASH BOOK	1	SBI, Bargarh	30333108469	2565.00	2565.00	0.00
			Total		2565.00	2565.00	0.00
5	NON-LFS CASH BOOK	1	SBI, Bargarh	11042700706	856024.20	856024.20	0.00
			Total		856024.20	856024.20	0.00
6	BRGF CASH BOOK	1	BOB, Bargarh	32550100004199	9794627.00	9756463.00	38164.00
			Total		9794627.00	9756463.00	38164.00
7	AWC CASH BOOK	1	HDFC, Bargarh	50100079225477	0.00	3630266.00	-3630266.00
			Total		0.00	3630266.00	-3630266.00

8	13/14 FC CASH BOOK	1	SBI, Bargarh	31294644880	22677308.00	22427277.00	250031.00
Total					22677308.00	22427277.00	250031.00
9	SD/HARISHCHANDRA CASH BOOK		HDFC, Bargarh	50200002731769	3934308.12	2979620.12	954688.00
Total					3934308.12	2979620.12	954688.00
10	SPL. CC/MV CASH BOOK		Bank of India, Bargarh	558510110007400	21922126.00	21677989.00	244137.00
Total					21922126.00	21677989.00	244137.00
11	ROAD DEVELOPMENT CASH BOOK		SBI, Bargarh	31864022986	15513184.00	15513184.00	0.00
Total					15513184.00	15513184.00	0.00
12	DEVOLUTION CASH BOOK		UBI, Bargarh	454011014985	43410199.00	43410199.00	0.00
Total					43410199.00	43410199.00	0.00
13	IHSDP CASH BOOK	1	Syndicate Bank, Bargarh	80142200022336	1906258.87	1906258.87	0.00
		2	HDFC, Bargarh	18171450000065	207373.65	207373.65	0.00
Total					2113632.52	2113632.52	0.00
14	MP LAD CASH BOOK	1	HDFC, Bargarh	18171450000011	0.00	428442.83	-428442.83
Total					0.00	428442.83	-428442.83
15	SWACHHA BHARAT MISSION CASH BOOK	1	Axix Bank, Bargarh	915010037705824	18770338.00	18770338.00	0.00
		2	SBI, Bargarh	35743272732	4393.00	4393.00	0.00
Total					18774731.00	18774731.00	0.00
16	ACCOUNTANT CASH BOOK	1	PL ACCOUNT		83837093.35	83837093.35	0.00
		2	Syndicate Bank, Bargarh	80142200029401	1179369.39	2104662.30	-925292.91
		3	Axix Bank, Bargarh	4920101000073653	2718989.00	2779838.00	-60849.00
		4	IDBI, Bargarh	746104000012856	3919584.00	813863.83	3105720.17
		5	SBI, C/A, Bargarh	11042670237	3732743.16	5533010.16	-1800267.00
		6	Allahabad Bank, Bargarh	50112299137	3282610.19	2601189.19	681421.00
		7	Bank of India, Bargarh	558510110005458	140432.00	136946.00	3486.00
		8	DCB, Bargarh	10312400220001	3968330.20	34821.20	3933509.00
		9	CICI, Bargarh	63701000389	2809544.00	2810844.00	-1300.00
		10	Vijaya Bank, Bargarh	741001101000001	2332533.00	2366394.00	-33861.00
		11	HDFC, Bargarh	18177620000024	1009189.00	-3516542.00	4525731.00
		12	HDFC, Bargarh	18171450000011	3383030.80	935725.82	2447304.98
		13	ADB, Bargarh	10455633204	2139.40	2139.40	0.00
		14	Allahabad Bank, C/A Bargarh	21395644109	0.00	0.00	0.00
		15	HDFC, Bargarh	50100079225477	3630266.00	0.00	3630266.00
		16	BOB, Bargarh	32550100010473	4409620.00	4409620.00	0.00
		17	Syndicate Bank, Bargarh	80142210020453	55004000.00	55004000.00	0.00
Total					175359473.49	159853605.25	15505868.24
Grand Total					344904622.40	328679463.99	16225158.41

Para-5.2- Reconciliation of bank pass book with cash book (POM page No.40-43, dated 17.03.18):-

As per Rule 128 of Odisha Municipal Rules, 1953, the cash book shall be balanced at the close of every month and signed by the Executive

Officer in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures and shall be agreed to the balance shown in the pass book of the municipality.

As per letter No.15847/F, dtd.27.04.2013 of Finance department, the DDO shall maintain a register of reconciliation of receipts and disbursements of scheme funds. During the course of audit, it was revealed that bank reconciliation statement was not prepared and register of reconciliation was not maintained in the Municipality. The Executive Officer has not exercised any supervision over the duty entrusted to the Accountant for reconciliation of bank pass book with cash book. Due to non-reconciliation of bank pass book with cash book, the exact difference between the bank pass book and cash book could not be ascertained. Further, non-reconciliation of bank pass book with cash book may lead to mis-utilization, misappropriation and embezzlement of funds. If any mis-utilization, misappropriation and embezzlement of funds will be detected in future, the Accountant and Executive Officer will be held responsible.

However, the present audit has prepared a reconciliation statement on verification of bank pass books with reference to cash books and reconciled 100 % of the total differential amount. The reconciliation statement is furnished below. Further the local authority is suggested to accounted for the reason in respective cash book and shown to next audit. In response to audit objection memo vide Page-47 the local authority replied that, the reason of discrepancy will be accounted for in respective cash book. So, till regularization of the same the entire differential amount of Rs.16225158.41 is held under objection.

(1)A/C No. 063705001594 ICICI Bargarh (MBPY)				
As per Pass Book as on 31.03.2017				27485342.00
As per Cash Book as on 31.03.2017				24194363.00
difference:				3290979.00
Reconciliation				
As per Cash Book as on 31.03.2017				24194363.00
1. Add the amount of previous year difference				2931379.00
2. Add the the said amount which was deposited in pass book but the transaction was not entered in cash book till 31.03.2017.				359900.00
3. Add the amount which was debited in pass book on 23.06.16 but the same was not shown expenditure in cash book till 31.03.2017.				300.00
Total				27485942.00
(2) A/C No. 31294644880 SBI Bargarh (13th & 14th FC)				
As per Pass Book as on 31.03.2017				22677308.00
As per Cash Book as on 31.03.2017				22427277.00
difference:				-250031.00
Reconciliation				
As per Cash Book as on 31.03.2017				22427277.00
1. Add an amount of Rs.250031/- which was booked expendirue as detailed below but, the same was debited from the Bank during 2017-18.				252031.00
Ch. No. /dt.	Amount	Date of debit		
276961/31.03.17	222275	10.04.2017		
276962/31.03.17	29756	24.05.2017		
Total:	252031			
2. Deducted an amount of Rs.2000/- due to excess enchased as compared to passed for payment from the A/c vide Ch.No.276920/07.11.2016 & paid voucher No.69/07.11.2016				-2000.00

Total:				22677308.00
(3) A/c 50200002731769, HDFC, Bargarh(Harishchandra Yojona & S.D.)				
As per Pass Book as on 31.03.2017				3934308.12
As per Cash Book as on 31.03.2017				2979620.12
difference:				954688.00
Reconciliation				
As per Cash Book as on 31.03.2017				2979620.12
1. Add an amount of Rs.954688/- which was enched from the bank during 2017-18. The details are given below:-				954688.00
Ch. No. /dt.	Amount	Date of debit		
000124/08.03.17	37777	05.04.17		
000125/08.03.17	64937	05.04.17		
000129/31.03.17	684232	03.04.17		
000130/31.03.17	167742	13.04.17		
Total:	954688			
Total:				3934308.12
(4) A/c 32550100004199,B.O.B., Bargarh (BRGF)				
As per Pass Book as on 31.03.2017				9794627.00
As per Cash Book as on 31.03.2017				9756463.00
difference:				38164.00
Reconciliation				
As per Cash Book as on 31.03.2017				9756463.00
1. Add an amount of Rs.38164/- which was booked expendirue on 27.02.17 vide Vr.No.-165/27.02.17 but, the same was debited from the Bank on 24.05.17				38164.00
Total				9794627.00
(5) A/c 558510110007400,B.O.I., Bargarh (Spl. CC and MV)				
As per Pass Book as on 31.03.2017				21922126.00
As per Cash Book as on 31.03.2017				21677989.00
difference:				244137.00
Reconciliation				
As per Cash Book as on 31.03.2017				21677989.00
1. Add an amount of Rs.244137/- which was booked expendirue during 2016-17 as detailed below but, the same was debited from the Bank during 2017-18.				244137.00
Ch. No. /dt.	Amount	Date of debit		
673567/31.03.17	212985	04.07.17		

000125/08.03.17	31152	12.05.17		
Total:	244137			
Total				21922126.00
(6) A/c 50100079225477, HDFC, Bargarh (A.W.C.)				
As per Pass Book as on 31.03.2017				3630266.00
As per Cash Book as on 31.03.2017				3607714.00
difference:				22552.00
Reconciliation				
As per Cash Book as on 31.03.2017				3607714.00
1. Add an amount of Rs.22552/- which was cancelled the cheque has not received book in cash book during the year 2016-17				22552.00
Total				3630266.00
(7) Rd. Develop A/c No. 31864022986, SBI, Bargarh				
As per Pass Book as on 31.03.2017				15513184.00
As per Cash Book as on 31.03.2017				12126184.00
difference:				3387000.00
Reconciliation				
As per Cash Book as on 31.03.2017				12126184.00
1. Add the amount of previous year difference				3387000.00
Total				15513184.00
(8) A/c. No. 80142200029401, Syndicate Bank, Bargarh (General)				
As per Pass Book as on 31.03.2017				1179369.39
As per Cash Book as on 31.03.2017				2104662.30
difference:				-925292.91
Reconciliation				
As per Cash Book as on 31.03.2017				2104662.30
1. Deducted previous year difference				-925292.91
Total				1179369.39
(9) A/c. No. 4920101000073653, Axis Bank, Bargarh (General)				
As per Pass Book as on 31.03.2017				2718989.00
As per Cash Book as on 31.03.2017				2779838.00
difference:				-60849.00
Reconciliation				
As per Cash Book as on 31.03.2017				2779838.00
1. Deducted previous year difference				-60849.00
Total				2718989.00
(10) A/c. No.0746104000012856, IDBI Bank, Bargarh (General)				

As per Pass Book as on 31.03.2017				3919584.00
As per Cash Book as on 31.03.2017				813863.83
difference:				3105720.17
Reconciliation				
As per Cash Book as on 31.03.2017				813863.83
1. Add previous year difference				8307274.17
2. Deducted an amount of Rs.5201554/- which was booked expenditure during 2015-16. But, the same cheques amount were encashed during 2016-17 in pass book				-5201554.00
Ch. No. /dt.	Amount	Date of debit		
44654/31.03.16	142697	05.04.16		
44655/31.03.16	15857	05.04.16		
44657/31.03.17	5043000	07.04.16		
Total-	5201554			
Total				3919584.00
(11) A/c. No11042670237,SBI Bank, Bargarh (General)				
As per Pass Book as on 31.03.2017				3732743.16
As per Cash Book as on 31.03.2017				5533010.16
difference:				-1800267.00
Reconciliation				
As per Cash Book as on 31.03.2017				5533010.16
1. Add the amount of previous year difference				-2466779.00
2. Add an amount of Rs.666512/- which was booked expenditure in cash book during 2016-17. But the same was debited in pass book during 2017-18.				666512.00
Ch. No. /dt.	Amount	Dt. of enchased	Vr.No./Dt.	
414314/25.03.17	33000	07.04.17	606/25.03.17	
414317/31.03.17	64179	10.04.17	645/31.03.17	
414318/31.03.17	491720	10.04.17	646/31.03.17	
414319/31.03.17	77613	07.04.17	647/31.03.17	
Total:	666512			
Total				3732743.16
(12)A/c. No 50112299137,Allahabad Bank, Bargarh (General)				
As per Pass Book as on 31.03.2017				3282610.19
As per Cash Book as on 31.03.2017				2601189.19

difference:				681421.00
Reconciliation				
As per Cash Book as on 31.03.2017				2601189.19
1. Deducted an amount of previous year difference				-613419.00
2. Deduct the previous year expenditure which was encashed from the bank a/c during the year. The details are given below:-				-75295.00
Ch. No. /dt.	Amount	Date of debit		
818/18.03.16	2200	04.04.16		
823/26.03.16	29892	05.04.16		
824/31.03.16	43203	05.04.16		
Total	75295			
3. Add an amount of Rs.1370135/- which was booked expenditure in cash book during 2016-17. But the same was debited in pass book during 2017-18.				1370135.00
Ch. No. /dt.	Amount	Date of debit	Vr.No./Dt.	
547582/29.03.17	10000	03.04.17	609/29.03.17	
547583/31.03.17	46700	03.04.17	611/31.03.17	
547584/31.03.17	18900	03.04.17	612/31.03.17	
547585/31.03.17	24000	05.04.17	616/31.03.17	
547586/31.03.17	6000	05.04.17	617/31.03.17	
547588/31.03.17	54440	06.04.17	621/31.03.17	
547589/31.03.17	14900	04.05.17	622/31.03.17	
547590/31.03.17	61433	12.04.17	623 to 627/31.03.17	
547591/31.03.17	6900	10.04.17	629 & 630/31.03.17	
547592/31.03.17	276585	03.04.17	631 & 632/31.03.17	
547593/31.03.17	38521	10.04.17	638 to 641/31.03.17	
547594/31.03.17	14800	06.04.17	642/31.03.17	
547595/31.03.17	10000	13.04.17	643 & 644/31.03.17	
547596/31.03.17	707261	10.04.17	648 to 651/31.03.17	
547597/31.03.17	78597	24.05.17		
547598/31.03.17	12108	12.04.17	652,653 & 654/31.03.17	
547599/31.03.17	4000	12.04.17	655/31.03.17	
547600/31.03.17	2000	10.04.17	656/31.03.17	
Total:	1370135			
Total				3282610.19
(13) A/c. No558510110005458, B.O.I. Bank, Bargarh (General)				
As per Pass Book as on 31.03.2017				140432.00
As per Cash Book as on 31.03.2017				136946.00
difference:				3486.00

Reconciliation				
As per Cash Book as on 31.03.2017				136946.00
Add the previous year difference				3486.00
Total				140432.00
(14) A/c. No 10312400220001 D.C.B.. Bank, Bargarh (General)				
As per Pass Book as on 31.03.2017				3968330.20
As per Cash Book as on 31.03.2017				34821.20
difference:				3933509.00
Reconciliation				
As per Cash Book as on 31.03.2017				34821.20
1. Add the amount transferred to open a new account at ndian Bank, Bargarh vide a/c No.6517003252 Vr.No. 637/31.03.17. But the actual transfer from a/c to a/c was on Dt.6.4.17				3933509.00
Total				3968330.20
(15) A/c. No 63701000389 ICICI. Bank, Bargarh (General)				
As per Pass Book as on 31.03.2017				2809544.00
As per Cash Book as on 31.03.2017				2810844.00
difference:				-1300.00
Reconciliation				
As per Cash Book as on 31.03.2017				2810844.00
1. Deducted the amount of previous year difference				-1300.00
Total				2809544.00
(16) A/c. No741001101000001 Vijaya. Bank, Bargarh (General)				
As per Pass Book as on 31.03.2017				2332533.00
As per Cash Book as on 31.03.2017				2366394.00
difference:				-33861.00
Reconciliation				
As per Cash Book as on 31.03.2017				2366394.00
1. Deducted the previous year difference				-33861.00
Total				2332533.00
(17) A/c. No18177620000024 HDFC Bank, Bargarh (General)				
As per Pass Book as on 31.03.2017				1009189.00
As per Cash Book as on 31.03.2017				-3516542.00

difference:				4525731.00
Reconciliation				
As per Cash Book as on 31.03.2017				-3516542.00
1) Add the last year defference				4525731.00
Total				1009189.00

Para-5.3-Parking of Municipality funds in ineligible banks:-(POM-04/09.01.18)

As mentioned in letter No. 23301/F, dt.11.07.2013, 17 numbers of Public Sector bank, 4 private sector bank, 2 RRBs and the Odisha State Co-operative Banks are eligible to handle the business and the deposits of State Public Sector Undertakings and State Level Autonomous Societies. Present Audit of the Municipality revealed that the transactions were made and funds were parked in the following ineligible banks violating the above instruction. However, the local authority is suggested to follow the instruction contained in the above letter and withdraw the amount and park the funds in eligible banks only. The details of parking of funds in ineligible banks are furnished below.

Sl.No.	Name of the Bank	Account Number	Amount in Bank	Name of Cash Book
1	DCB, Bargarh	10312400220001	3968330.20	Accountant
2	Vijaya Bank, Bargarh	741001101000001	2332533.00	Accountant

Para-5.4-NON MAINTENANCE OF DOUBLE ENTRY ACCRUAL BASED ACCOUNTING SYSTEM (DEABAS) as per Odisha Municipal(Accounts) Rules -2012 (OMAR) in Bargarh municipality w.e.f. 1st October- 2013 :

As per the directive of Govt. in H&UD Deptt (O) issued vide Letter No-24970 /HUD,BBSR Dtd 7.8.2013 Double entry accrual based accounting system (DEABAS) as per Odisha Municipal (Accounts) Rules 2012 should have been maintained in Bargarh municipality with effect from October 2013. But on verification of accounts It was found that DEABAS has not been maintained in the Municipality. As such the audit work was conducted on Manual cash books. Due to non-maintenance of the DEABAS as per Odisha Municipal Rule-2012 the very purpose of the above directive of the Govt. has been defeated.

Hence the Executive Officer is impressed upon to ensure early maintenance of the above accounting system prescribed by the Govt. and produce before next audit.

PARA: 6 STOCK POSITION

Bargarh Municipality. Bargarh - 2016-2017

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Sanitation, Electrical, Computer, Development	0	0	0	0.00	0	The stock position of different section for the year 2016-17 are furnished below-

Comments

The stock positions of different stocks for the year 2016-17 are furnished below.

STOCK POSITION DURING THE YEAR 2016-17						
1.STOCK POSITION OF SANITATION SECTION						
NAME OF THE ARTICLES	OB AS ON 01.04.2016	RECEIVED	TOTAL	ISSUED	CB AS ON 31.03.2016	STOCK REGISTER PAGE NO.
WHEEL BORROW	26	50	76	43	33	187
BLECHING POWDER	1900	15000	16900	16255	645	59
LIME POWDER	375	6000	6375	5499	876	55
SADA KODI	36	0	36	30	6	92
KANTA KODI	59	50	109	80	29	113
DALA(BOMBOO BASKET)	13	200	213	200	13	77
IRON RAFA	53	50	103	75	28	134
HAND GLOVES	50	0	50	0	50	164
MALIRIA OIL	50	1000	1050	1000	50	177
PHUL JHADU	10	30	40	35	5	72
BELCHA	13	0	13	13	0	100
JHADU	1042	2500	3542	3400	142	70
LONG HANDLE BROOM STICK	40	0	40	0	40	167
DRAIN BRUSH	665	1500	2165	1680	485	160
FOGING MAC. LEQUIDE	0	10	10	10	0	14
CESSPOOL VALVE	1	0	1	0	1	91
CESSPOOL PIPE	0	300	300	300	0	13
SABAL BIG	0	0	0	0	0	114
MASK	0	0	0	0	0	114
TANGIA (SMALL	0	0	0	0	0	114
TANGIA (BIG	0	0	0	0	0	114
GHAN BIG	0	0	0	0	0	114
DAA	0	0	0	0	0	114
RICKSHOW	4	0	4	0	4	115
Lock	0	0	0	0	0	116
CHAIR	0	0	0	0	0	116
OFFICE FURNITURE	0	6	6	6	0	117

NET PLASTIC	0	0	0	0	0	118
PLATI RASI	0	0	0	0	0	118
BIAMETRIC MACHINE	1	0	1	0	1	119
SOUND SYSTEM	0	0	0	0	0	120
NAPKIN	0	0	0	0	0	121
CEMENT GAMALA	0	0	0	0	0	122
CC TV CAMERA	0	0	0	0	0	123
TV	0	0	0	0	0	124
GRASS CUTTER	1	0	1	0	1	125
WATER BOTTLE	0	6	6	6	0	126
FOOT NET	0	1	1	1	0	127
TOWEL	0	32	32	30	2	128
CUP	0	48	48	48	0	129
PLATE	0	6	6	6	0	129
ACID	0	10	10	10	0	130
PHYNYLE WHITE	0	10	10	10	0	131
PHYNYLE BLACK	0	10	10	10	0	131
CHAIN & LOCK	0	16	16	16	0	132
WATER JAR	0	16	16	16	0	133
MUG	0	80	80	80	0	133
BAMBOO STICK	0	2400	2400	2150	250	96
FLEX BANNER	0	15	15	15	0	134
ROAD SWEEPING MACHINE	1	0	1	0	1	101
TRACTOR	6	0	6	0	6	102
DOZER	1	0	1	0	1	103
TATA ACE	6	3	9	0	9	104
WATER TANKER	6	0	6	0	6	105
FOGING MACHINE	2	0	2	0	2	106
AUTO TIPPER	3	0	3	0	3	107
CESSPOOL (3000 LTS)	1	0	1	0	1	108
MINI CESSPOOL (1500 LTS)	1	0	1	0	1	108
DRAINCLEANING MACHINE	1	0	1	0	1	108
BATTRY	0	0	0	0	0	135
TYRE & TUBE	0	50	50	50	0	136
SAREE	0	152	152	142	10	137
ROAD SWEEPING BRUSH m	0	100	100	75	25	138
ROAD SWEEPING BRUSH pl	0	100	100	75	25	138
SHIRT PIC	0	156	156	156	0	139
DUST BIN 100 LT	0	500	500	475	25	140
CONTAINERS	0	20	20	12	8	141
COMPUTER	18	6	24	0	24	109
UPS	22	11	33	0	33	110
PRINTER	12	0	12	0	12	111

SCANNER	2	0	2	0	2	112
CATRITGE	0	2	2	2	0	142
ZEROX MACHINE	2	0	2	0	2	113
UPS FOR INTERCOM	0	1	1	1	0	143
SYSTEM PROCTION	0	1	1	1	0	144
TELEPHONE	0	22	22	22	0	145
EPABX SYSTEM	0	1	1	1	0	146
MANUAL ROAD SW MACHINE	0	10	10	0	10	68

2.ELECTRIC STOCK POSITION DURING THE YEAR 2016-17

NAME OF THE ARTICLES	OB AS ON 01.04.2016	RECEIVED	TOTAL	ISSUED	CB AS ON 31.03.2016	STOCK REGISTER PAGE NO.
TUBE LIGHT 40 WATT	65	800	865	865	0	338
CHOKE 40 WATT	101	400	501	457	44	39
STATER	83	0	83	8	75	42
TUBE HOLDER	122	400	522	423	99	53
BLACK TAPE	25	90	115	102	13	65
PLASTIC WIRE 30/76 MM	30	160	190	90	100	69
SERVICE WIRE 2.5 MM	787	180	967	967	0	79
SERVICE WIRE 4 MM	609	180	789	789	0	84
SERVICE WIRE 6 MM	0	90	90	55	35	91
SERVICE WIRE 10 MM	0	180	180	180	0	94
MULTY STAND WIRE 6 MM	73	0	73	14	59	96
MULTY STAND WIRE 1.5 MM	70	90	160	83	77	99
SV LAMP 70 WATT	13	60	73	54	19	105
SV LAMP 250 WATT	15	90	105	90	15	112
SV LAMP 400 WATT	7	72	79	60	19	116
METAL LAMP 250 WATT	11	12	23	18	5	119
METAL LAMP 400 WATT	13	48	61	59	2	123
SV CHOKE 70 WATT	9	36	45	30	15	127
SV CHOKE 250 WATT	0	36	36	30	6	133
SV CHOKE 400 WATT	0	78	78	74	4	140
SV IGNETOR 250 watt	0	120	120	96	24	146
CEPACITOR 10 MFD	7	10	17	9	8	149
CEPACITOR 33 MFD	20	60	80	69	11	154
PLANE BULB 100 WATT	5	12	17	9	8	157
PLANE BULB 200 WATT	0	0	0	0	0	160
PENDENT HOLDER	5	12	17	3	14	162
SV HOLDER 250 WATT	27	78	105	58	47	167
SV HOLDER 70/125	26	0	26	7	19	171
MASTER HOLDER 36 WATT	5	7	12	11	1	174
T5 HOLDER 24 WATT	85	200	285	138	147	179
GI BEND PIPE 1"	187	0	187	126	61	183

GI BEND PIPE 2"	191	0	191	54	137	192
GI WIRE	0	10	10	10	0	196
CLAMP WITH NUT BOLT	760	0	760	136	624	203
HIGH MAST LIGHT REPAIRING MATERIALS	0	225	225	225	0	205
MINI HIGH MAST LIGHT	0	0	0	0	0	210
LED HIGH MAST LIGHT	0	1	1	1	0	213
16 MM ALLUNUM CABLE	0	25	25	25	0	214
25 MM ALLUNUM CABLE	70	0	70	70	0	217
32 MPR MCB	3	4	7	2	5	219
HEAVY CONNECTOR SINGLE	2	0	2	0	2	220
HEAVY CONNECTOR 4X1	4	2	6	1	5	221
CUT OUT 63 MPR	10	0	10	7	3	222
CUT OUT 100 MPR	4	0	4	4	0	224
CUT OUT 200 MPR	3	0	3	3	0	226
T5 LAMP 24 WATT	397	2700	3097	3061	36	327
T5 CHOKE 24 WATT	62	320	382	382	0	332
T5 FITTING 2X24	100	0	100	0	100	248
T5 FITTING 4X24	70	0	70	61	9	254
LED LIGHT FITTING 90 WATT	0	81	81	81	0	257
CFL LAMP 18 WATT	0	20	20	17	3	261
CFL LAMP 23 WATT	0	20	20	17	3	264
CFL LAMP 32 WATT	5	30	35	35	0	268
CFL MASTER TUBE 36 WATT	6	66	72	46	26	272
DP SWITCH	3	30	33	18	15	280
BED SWITCH	1	20	21	21	0	281
9MTR MS POLE	0	21	21	21	0	288
7MTR MS POLE	0	10	10	10	0	290
7MTRS TUBULER POLE	0	35	35	35	0	292
8MTRS TUBULER POLE	0	61	61	61	0	312
9MTR TUBELER POLE	0	32	32	32	0	294
SINGLE ARM	0	116	116	116	0	312
DOUBLE ARM	0	71	71	71	0	311
SINGLE POLE MCB	0	28	28	28	0	309
60 WATT LED	0	109	109	109	0	312
45 WATT LED	0	50	50	50	0	292
NUT BOLD WITH CLAMP	0	19	19	19	0	284
LT STAY WITH CLAMP	0	12	12	12	0	312
PANNAL BOX	0	5	5	4	1	312
3PHS PANNEL BOX	0	4	4	4	0	311
AB CONDUCTOR MTR	0	5947	5947	5947	0	313
SAKEL INSULTER WITH CLAMP	0	140	140	140	0	312
8" TAPIRIA PLASS	0	3	3	3	0	297
10 WT DRILL	0	1	1	1	0	297

TAPIRIA PANA	0	9	9	9	0	297
SAFETY BELT	0	1	1	1	0	297
SEFETY HELMATE	0	13	13	13	0	297
EL HAND GLOVES	0	3	3	3	0	297
BAMBOO LADDER	6	0	6	6	0	299
DIGITAL TIMER	0	5	5	5	0	299
BOARD WITH COVER	0	24	24	12	12	302
8 MTR GALVANIZED	0	20	20	9	11	303
90 WATT LED	0	56	56	56	0	313
10MTR GALVANIZED	0	3	3	3	0	305
ROUND COPPER WERE	0	700	700	700	0	309
ARMMERED CABLE 10 SQM MM4	0	875	875	875	0	309
GI BEND PIPE	0	16	16	16	0	313
MS CEMENT POLE CLAMP	0	32	32	32	0	314
MS NUT BOLT	0	1	1	1	0	314
3.STOCK POSITION OF DEVELOPMENT SECTION						
AC 2 TON	8	14	22	0	22	4
STABILIZER	8	16	24	0	24	4
LEVELLING MACHINE	1	0	1	0	1	4

6.1:- Maintenance of Dead Stock Register-

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. Whether an inventory of the dead stock has been maintained in form OGFR- 6 was asked to the local authority on issue of POM page No. 4 /09.01.18 Page 12. The local authority failed to furnish any reply. So, it was concluded that no inventory of the dead stock was maintained by the Municipality. The local authority is suggested to maintain dead stock register and produce before the next audit for verification.

6.2:- Physical verification of stores:-

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded. 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. All discrepancies noticed must be proper investigated and brought to account immediately so that the inventory may represent the true account.

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 Office concerned or such other as may be specially authorized by him. Non conduct of physical verification of all stores may leads to loss, damage and mis-utilization of stores.

It was asked to the local authority on issue of POM page No. 14 Whether the inventory was checked by the Executive Officer during the year 2016-17 and certificate to that effect has been given by the Executive Officer and Whether physical verification of all stores was conducted by the Executive Officer or any officials authorized by him during the year 2016-17. The local authority failed to furnish any reply. So, it was established that the inventory was not checked by the Executive Officer during the year 2016-17 and certificate to that effect has not been given by the Executive Officer. In absence of proper physical checking of the dead stock with reference to the dead stock, the possibility of loss, depreciation and damage of store cannot be ruled out. For any loss, depreciation and damage of store, the Store-in-charge and the Executive Officer will be held responsible in future.

PARA: 7 INVESTMENT

Bargarh Municipality. Bargarh - 2016-2017

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	33000.00	0.00	33000.00	0.00	31-03-2017	33000.00	31-03-2017	33000.00	0.00	Due to non production of invest ledger, the CB as per ledger is taken as 0.00 Also the investment is not included in any cash book.
	GRAND TOTAL	33000.00	0.00	33000.00	0.00		33000.00		33000.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Para No.7.1:- Investment position:-

The local authority was requested to furnish the investment position during the financial year 2016-17 vide POM Page-19. The local authority failed to furnish the investment position along with the investment ledger of the Municipality for the financial year 2016-17. However, the investment position was prepared basing the last audit report. As per last audit report a sum of Rs.33000.00 was made investment by the Municipality. The date of investment, particular of investment, rate of interest, date of maturity and matured value could not be ascertained from the last audit report and the local authority. However, it has been mentioned in the last audit report that the investment is not included in any cash book.

The local authority is suggested to furnish the investment position to next audit. The investment amount may also be taken to the Cash Book and compliance reported to next audit.

Para No.7.2:- Production of records on investment –

Irregular and injudicious deposit of funds in fixed deposits:-Section 115 of the Odisha Municipal Act, 1950 provides that the municipality may invest any money not required for immediate expense, either in Government security or in any other form with approval of the State Government.

The local authority was suggested to furnish –

- 1.Whether the Municipality has invested any money not required for immediate expenses .
- 2.Timely receipt of interest and deduction/non-deduction of Income Tax on interest:-Whether there is any occasion in which income tax has been deducted from the interest earned on investment.
3. Non-maintenance of Investment Register:-As per Rule 148 of the Odisha Municipal Rules, 1953 a register of Government and other securities held by the municipality should be maintained. The total amount of the securities in custody of A.G (0) should be verified along with custody of the Chairman himself.
- 4.Whether there was any such occasion in which premature withdrawal or liquidation of fixed deposits/ term deposits was made.
- 5.Irregular retention of Grant fund in Fixed Deposit-Investment of grant funds in fixed/term deposits is prohibited. Grant fund should either be utilized for the specific purpose or surrendered to the granting agency in case of non-utilization.

In response to POM issued in this regard vide page-19, no reply was furnished by the local authority. The local authority is advised to trace out the investment position and keep the investment register up to date under compliance to audit.

Para No.7.3:- Non-maintenance of Investment Register:-

As per Rule 148 of the Odisha Municipal Rules, 1953 a register of Government and other securities held by the municipality should be maintained. The total amount of the securities in custody of A.G (0) should be verified along with custody of the Chairman himself.

The local authority was asked on issues of POM page No. 19 , the local authority replied that, the register will be maintained and produced to next audit. However, the Executive Officer is suggested to maintain the register in form number XXVI and produce before the next audit for verification.

PARA: 8 ADVANCE

Bargarh Municipality, Bargarh - 2016-2017

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	01-04-2016	Accountant Cash Book	1541605.00	5613500.00	7155105.00	4926886.00	31-03-2017	2228219.00	31-03-2017	2155219.00	73000.00	The difference of advance is furnished below-
	GRAND TOTAL		1541605.00	5613500.00	7155105.00	4926886.00		2228219.00		2155219.00	73000.00	

Comments :

1. Abstract of advance position for the financial year 2016-17 :-

SI No	Particulars	Amount in Rs
1	Advance outstanding as on 01.04.2016	1541605.00
2	Advance paid during the year	5613500.00
3	Total	7155105.00
4	Advance adjusted during the year	4926886.00
5	Advance outstanding as on 31.03.2017(As per Audit)	2228219.00
6	Advance outstanding as on 31.03.2017 (As per Cash Book)	2155219.00
7	Difference, if any	73000.00
	Reason of difference- As per previous audit (AR No. 254638/2016-17)	73000.00

2. Yearwise adjustment of advance in 2016-17.

Year wise adjustment	Amount
2016-17	3581286.00
2015-16	1345600.00
Total	4926886.00

Para No.8.3 Details of advance paid during the financial year 2016-17 and not adjusted in the financial year 2016-17:-

It would be seen from the following table that advance to the tune of Rs.5613500.00 was paid during the financial year 2016-17 out of which advance to the tune of Rs.3581286.00 was adjusted during the same financial year leaving a balance of Rs.2032214.00 was outstanding at the end of the year 2016-17. The local authority is requested to adjust the advance promptly and compliance reported to next audit.

Advance outstanding out of 2016-17 advance.					
Sl.No.	Vr.No./Date	Name of the Employee	Purpose	Amount	Name of the Sanctioning Authority
	1253/27.08.16	Dindayal Suna, Jamadar	Festival Advance	6000.00	Sri Sushanta Rout, EO
	2253/27.08.16	Deepak Mallik, Jamadar	Festival Advance	6000.00	Sri Sushanta Rout, EO
	3253/27.08.16	Madhu Suna, Sweeper	Festival Advance	6000.00	Sri Sushanta Rout, EO
	4253/27.08.16	Panka Bag, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
	5253/27.08.16	Jayashree Suna, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
	6253/27.08.16	Jayanti Sindiria, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
	7253/27.08.16	Janki Suna, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
	8253/27.08.16	Bhagbati Bhoi, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO

9	253/27.08.16	Phulkumari Mangnani, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
10	253/27.08.16	Sunidha Kunu, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
11	253/27.08.16	Lalita Mangnani, Sweepress	Festival Advance	1214.00	Sri Sushanta Rout, EO
12	253/27.08.16	Pichu Gurula, Sweeper	Festival Advance	6000.00	Sri Sushanta Rout, EO
13	253/27.08.16	Kera Bag, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
14	253/27.08.16	Panchmi Pradhan, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
15	253/27.08.16	Bajaranga Mangan, Sweeper	Festival Advance	6000.00	Sri Sushanta Rout, EO
16	253/27.08.16	Rakesh Sindiria, Sweeper	Festival Advance	6000.00	Sri Sushanta Rout, EO
17	253/27.08.16	Mamata Sunani, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
18	253/27.08.16	Rama Pradhan, OP	Festival Advance	15000.00	Sri Sushanta Rout, EO
19	253/27.08.16	Jayashree Bag, Sweepress	Festival Advance	15000.00	Sri Sushanta Rout, EO
20	253/27.08.16	Banti Sindria, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
21	253/27.08.16	Puspalata Bagarti, Sweepress	Festival Advance	2000.00	Sri Sushanta Rout, EO
22	253/27.08.16	Deepak Rout, Peon	Festival Advance	2000.00	Sri Sushanta Rout, EO
23	253/27.08.16	Banita Surujal, Peon	Festival Advance	2000.00	Sri Sushanta Rout, EO
24	253/27.08.16	Binod Dash, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
25	253/27.08.16	Sushanta Kumar Dash, OTC	Festival Advance	2500.00	Sri Sushanta Rout, EO
26	256/27.08.16	Sabita Panigrahi, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
27	256/27.08.16	Chudamani Dora, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
28	256/27.08.16	Srikanta Pradhan, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
29	259/27.08.16	Pushpa Naik, Peon	Festival Advance	2000.00	Sri Sushanta Rout, EO
30	259/27.08.16	Jyotsna Guru, Peon	Festival Advance	2000.00	Sri Sushanta Rout, EO
31	266/27.08.16	Chitta Ranjan Mahapatra, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
32	266/27.08.16	Netrananda Meher, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
33	266/27.08.16	Umakanta Pati, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
34	266/27.08.16	Khitibhusan Meher, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
35	266/27.08.16	Tankadhar Sahu, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
36	266/27.08.16	Mitrabhanu Suna, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
37	266/27.08.16	Binod Kalet, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
38	266/27.08.16	Trilochan Parida, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
39	266/27.08.16	Laba Bhati, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
40	266/27.08.16	Padmalochan Mahapatra, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
41	266/27.08.16	Ganesh Seth, OTC	Festival Advance	2000.00	Sri Sushanta Rout, EO
42	266/27.08.16	Amulya Kumbhar, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
43	266/27.08.16	Naresh Kumar Pandit, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
44	266/27.08.16	Prasanta Pradhan, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
45	266/27.08.16	Trilochan Mahakud, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
46	266/27.08.16	Kasta Behera, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
47	266/27.08.16	Siddheswar Mahananda, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
48	266/27.08.16	Pradeep Kumar Mallik, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
49	266/27.08.16	Bibhisn Tandi, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
50	266/27.08.16	Premdeep Chhatar, OP	Festival Advance	2000.00	Sri Sushanta Rout, EO
51	267/27.08.16	Parameswar Patra, Sweeper	Festival Advance	6000.00	Sri Sushanta Rout, EO

52	267/27.08.16	Gomati Sindiria, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
53	267/27.08.16	Banti Mangan, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
54	267/27.08.16	Dharam Suna, (Mangan) Sweeper	Festival Advance	6000.00	Sri Sushanta Rout, EO
55	267/27.08.16	Roshanlal Sindria, Sweeper	Festival Advance	6000.00	Sri Sushanta Rout, EO
56	267/27.08.16	Meneka Bhesra, Sweepress	Festival Advance	6000.00	Sri Sushanta Rout, EO
57	267/27.08.16	Manoj Nag, Sweeper	Festival Advance	2000.00	Sri Sushanta Rout, EO
58	267/27.08.16	Jagabandhu Mallik, Driver	Festival Advance	6000.00	Sri Sushanta Rout, EO
59	267/27.08.16	Dhiren Mangan, Sweeper	Festival Advance	6000.00	Sri Sushanta Rout, EO
60	267/27.08.16	Sarjan Sindiria, Sweeper	Festival Advance	6000.00	Sri Sushanta Rout, EO
61	268/27.08.16	Sarju Dunguri	Festival Advance	4000.00	Sri Sushanta Rout, EO
62	268/27.08.16	Ganga Pr. Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
63	268/27.08.16	Rajesh Behera	Festival Advance	4000.00	Sri Sushanta Rout, EO
64	268/27.08.16	Bhumi Suna	Festival Advance	4000.00	Sri Sushanta Rout, EO
65	268/27.08.16	Mamata Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
66	268/27.08.16	Para Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
67	268/27.08.16	Ahalya Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
68	268/27.08.16	Sanjukta Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
69	268/27.08.16	Dharmendra Kurmi	Festival Advance	4000.00	Sri Sushanta Rout, EO
70	268/27.08.16	Jipu Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
71	268/27.08.16	Sundar Naik	Festival Advance	4000.00	Sri Sushanta Rout, EO
72	268/27.08.16	Biru Suna	Festival Advance	4000.00	Sri Sushanta Rout, EO
73	268/27.08.16	Dharam Ghasi	Festival Advance	4000.00	Sri Sushanta Rout, EO
74	268/27.08.16	Ram Bag	Festival Advance	4000.00	Sri Sushanta Rout, EO
75	268/27.08.16	Tinku Bag	Festival Advance	4000.00	Sri Sushanta Rout, EO
76	268/27.08.16	Raju Tandi	Festival Advance	4000.00	Sri Sushanta Rout, EO
77	268/27.08.16	Bideshi Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
78	268/27.08.16	Santa Kurmi	Festival Advance	4000.00	Sri Sushanta Rout, EO
79	268/27.08.16	Tapasani Bhoi	Festival Advance	4000.00	Sri Sushanta Rout, EO
80	268/27.08.16	Manju Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
81	268/27.08.16	Jogita Pradhan	Festival Advance	4000.00	Sri Sushanta Rout, EO
82	268/27.08.16	Nira Manganani	Festival Advance	4000.00	Sri Sushanta Rout, EO
83	268/27.08.16	Jamuna Bag	Festival Advance	4000.00	Sri Sushanta Rout, EO
84	268/27.08.16	Anjali Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
85	268/27.08.16	Subarna Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
86	268/27.08.16	Madhuri Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
87	268/27.08.16	Mira Sahu	Festival Advance	4000.00	Sri Sushanta Rout, EO
88	268/27.08.16	Pramila Bhosagar	Festival Advance	4000.00	Sri Sushanta Rout, EO
89	268/27.08.16	Banti Kurmi	Festival Advance	4000.00	Sri Sushanta Rout, EO
90	268/27.08.16	Nabami Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
91	268/27.08.16	Khira Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
92	268/27.08.16	Netra Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
93	268/27.08.16	Champa Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
94	268/27.08.16	Sumati Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO

95	268/27.08.16	Sastami Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
96	268/27.08.16	Ketaki Gurla	Festival Advance	4000.00	Sri Sushanta Rout, EO
97	268/27.08.16	Sabitri Gurla (D)	Festival Advance	4000.00	Sri Sushanta Rout, EO
98	268/27.08.16	Kanti Gurla	Festival Advance	4000.00	Sri Sushanta Rout, EO
99	268/27.08.16	Surekha Dunguri	Festival Advance	4000.00	Sri Sushanta Rout, EO
100	268/27.08.16	Champa Dunguri	Festival Advance	10000.00	Sri Sushanta Rout, EO
101	268/27.08.16	Maniyama Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
102	268/27.08.16	Rukuni Kathar	Festival Advance	4000.00	Sri Sushanta Rout, EO
103	268/27.08.16	Sandhya Deep	Festival Advance	4000.00	Sri Sushanta Rout, EO
104	268/27.08.16	Satyabati Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
105	268/27.08.16	Tanu Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
106	268/27.08.16	Sushama Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
107	268/27.08.16	Sarika Suna	Festival Advance	4000.00	Sri Sushanta Rout, EO
108	268/27.08.16	Dayabati Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
109	268/27.08.16	Gopal Sendria	Festival Advance	4000.00	Sri Sushanta Rout, EO
110	268/27.08.16	Brunda Gurla	Festival Advance	4000.00	Sri Sushanta Rout, EO
111	268/27.08.16	Santi Gurla	Festival Advance	4000.00	Sri Sushanta Rout, EO
112	268/27.08.16	Puspa Barik	Festival Advance	4000.00	Sri Sushanta Rout, EO
113	268/27.08.16	Tanuja Bhosagar	Festival Advance	4000.00	Sri Sushanta Rout, EO
114	268/27.08.16	Sabitri Gurla (M)	Festival Advance	4000.00	Sri Sushanta Rout, EO
115	268/27.08.16	Amal Gurla	Festival Advance	4000.00	Sri Sushanta Rout, EO
116	268/27.08.16	Bikram Bag	Festival Advance	4000.00	Sri Sushanta Rout, EO
117	268/27.08.16	Anjana Bisoi	Festival Advance	4000.00	Sri Sushanta Rout, EO
118	268/27.08.16	Sanjaya Gurula	Festival Advance	4000.00	Sri Sushanta Rout, EO
119	268/27.08.16	Birendra Gurla	Festival Advance	4000.00	Sri Sushanta Rout, EO
120	268/27.08.16	Sekh Ranjan (Jamadar)	Festival Advance	4000.00	Sri Sushanta Rout, EO
121	268/27.08.16	Gunuru Kathar	Festival Advance	4000.00	Sri Sushanta Rout, EO
122	268/27.08.16	Sarata Mallik	Festival Advance	4000.00	Sri Sushanta Rout, EO
123	268/27.08.16	Manas Mallik	Festival Advance	4000.00	Sri Sushanta Rout, EO
124	268/27.08.16	Tika Mallik	Festival Advance	4000.00	Sri Sushanta Rout, EO
125	268/27.08.16	Rahasa Padhan	Festival Advance	4000.00	Sri Sushanta Rout, EO
126	268/27.08.16	Daka Mallik	Festival Advance	4000.00	Sri Sushanta Rout, EO
127	268/27.08.16	Krushna Ch. Sahu	Festival Advance	4000.00	Sri Sushanta Rout, EO
128	268/27.08.16	Khalia Padhan	Festival Advance	4000.00	Sri Sushanta Rout, EO
129	268/27.08.16	Kanaka Mishra	Festival Advance	4000.00	Sri Sushanta Rout, EO
130	268/27.08.16	Srinivas Mallik	Festival Advance	4000.00	Sri Sushanta Rout, EO
131	269/27.08.16	Joshabanti Gurla	Festival Advance	4800.00	Sri Sushanta Rout, EO
132	269/27.08.16	Chhaila Gurla	Festival Advance	4800.00	Sri Sushanta Rout, EO
133	269/27.08.16	Mukta Nag	Festival Advance	4800.00	Sri Sushanta Rout, EO
134	269/27.08.16	Prem Bhosagar	Festival Advance	4800.00	Sri Sushanta Rout, EO
135	269/27.08.16	Babuli Sendria	Festival Advance	4800.00	Sri Sushanta Rout, EO
136	269/27.08.16	Karamsingh Gurla	Festival Advance	4800.00	Sri Sushanta Rout, EO
137	269/27.08.16	Bharati Bag	Festival Advance	4800.00	Sri Sushanta Rout, EO

138	269/27.08.16	Anita Sendria	Festival Advance	4800.00	Sri Sushanta Rout, EO
139	269/27.08.16	Geeta Sendria	Festival Advance	4800.00	Sri Sushanta Rout, EO
140	269/27.08.16	Hemchandra Mangan	Festival Advance	4800.00	Sri Sushanta Rout, EO
141	269/27.08.16	Sahadev Banchhor	Festival Advance	4800.00	Sri Sushanta Rout, EO
142	269/27.08.16	Binod Sendria	Festival Advance	4800.00	Sri Sushanta Rout, EO
143	269/27.08.16	Bibhu Patra	Festival Advance	4800.00	Sri Sushanta Rout, EO
144	269/27.08.16	Asha Deep	Festival Advance	4800.00	Sri Sushanta Rout, EO
145	269/27.08.16	Kanta Suna	Festival Advance	4800.00	Sri Sushanta Rout, EO
146	269/27.08.16	Kamala Sendria	Festival Advance	4800.00	Sri Sushanta Rout, EO
147	269/27.08.16	Gobardhan Gurla	Festival Advance	4800.00	Sri Sushanta Rout, EO
148	269/27.08.16	Gobinda Sendria	Festival Advance	4800.00	Sri Sushanta Rout, EO
149	269/27.08.16	Nitya Barik	Festival Advance	4800.00	Sri Sushanta Rout, EO
150	269/27.08.16	Purnima Bag	Festival Advance	4800.00	Sri Sushanta Rout, EO
151	269/27.08.16	Indrajit Sandha	Festival Advance	4800.00	Sri Sushanta Rout, EO
152	269/27.08.16	Pitambar Behera	Festival Advance	4800.00	Sri Sushanta Rout, EO
153	269/27.08.16	Rakesh Mahananda	Festival Advance	4800.00	Sri Sushanta Rout, EO
154	269/27.08.16	Gharjugi Sendria	Festival Advance	4800.00	Sri Sushanta Rout, EO
155	269/27.08.16	Sanjukta Suna	Festival Advance	4800.00	Sri Sushanta Rout, EO
156	269/27.08.16	Sarathi Naik	Festival Advance	4800.00	Sri Sushanta Rout, EO
157	269/27.08.16	Surabhi Jena	Festival Advance	4800.00	Sri Sushanta Rout, EO
158	269/27.08.16	Ukia Patra	Festival Advance	4800.00	Sri Sushanta Rout, EO
159	269/27.08.16	Tunu Kurmi	Festival Advance	4800.00	Sri Sushanta Rout, EO
160	269/27.08.16	Manoj Deep	Festival Advance	4800.00	Sri Sushanta Rout, EO
161	269/27.08.16	Bela Gurla	Festival Advance	4800.00	Sri Sushanta Rout, EO
162	269/27.08.16	Raj Bag	Festival Advance	4800.00	Sri Sushanta Rout, EO
163	269/27.08.16	Kailash Naik	Festival Advance	4800.00	Sri Sushanta Rout, EO
164	269/27.08.16	Bideshi Mallik	Festival Advance	4800.00	Sri Sushanta Rout, EO
165	269/27.08.16	Nirmal Sahu	Festival Advance	4800.00	Sri Sushanta Rout, EO
166	269/27.08.16	Kartika Khatua	Festival Advance	4800.00	Sri Sushanta Rout, EO
167	269/27.08.16	Matia Mallik	Festival Advance	4800.00	Sri Sushanta Rout, EO
168	269/27.08.16	Makardwaja Khatua	Festival Advance	4800.00	Sri Sushanta Rout, EO
169	269/27.08.16	Nila Mallik	Festival Advance	4800.00	Sri Sushanta Rout, EO
170	269/27.08.16	Nalei Mallik	Festival Advance	4800.00	Sri Sushanta Rout, EO
171	269/27.08.16	Sanatan Mallik	Festival Advance	4800.00	Sri Sushanta Rout, EO
172	269/27.08.16	Ambu Mallik	Festival Advance	4800.00	Sri Sushanta Rout, EO
173	269/27.08.16	Murali Khatua	Festival Advance	4800.00	Sri Sushanta Rout, EO
174	269/27.08.16	Suresh Mallik	Festival Advance	4800.00	Sri Sushanta Rout, EO
175	269/27.08.16	Bijaya Mallik	Festival Advance	4800.00	Sri Sushanta Rout, EO
176	269/27.08.16	Karamshingh Majhi	Festival Advance	4800.00	Sri Sushanta Rout, EO
177	269/27.08.16	Sundar Pandey	Festival Advance	4800.00	Sri Sushanta Rout, EO
178	269/27.08.16	Chakradhar Sahu	Festival Advance	4800.00	Sri Sushanta Rout, EO
179	269/27.08.16	Mahendra Sahu	Festival Advance	4800.00	Sri Sushanta Rout, EO
180	269/27.08.16	Promod Khamari	Festival Advance	4800.00	Sri Sushanta Rout, EO

181	269/27.08.16	Tapaswini Debta	Festival Advance	4800.00	Sri Sushanta Rout, EO
182	269/27.08.16	Bankabihari Mishra	Festival Advance	4800.00	Sri Sushanta Rout, EO
183	269/27.08.16	Bipra Bibhar	Festival Advance	4800.00	Sri Sushanta Rout, EO
184	269/27.08.16	Pramod Mallik	Festival Advance	4800.00	Sri Sushanta Rout, EO
185	269/27.08.16	Tankadhar Bhosagar	Festival Advance	4800.00	Sri Sushanta Rout, EO
186	43/21.04.16	Karam Singh Gurla, WC Employee	Salary Advance	10000.00	Sri Sushanta Rout, EO
187	387/21.11.16	Netrananda Meher, OTC	Deposit of road Tax	100000.00	Sri Sushanta Rout, EO
	631/30.03.17	Netrananda Meher, OTC	Maint. Of Vehicle	150000.00	Sri Sushanta Rout, EO
188	54/25.04.16	Dhruba Ch. Chhuria, TC	Maint. Of Gandhi Park	30000.00	Sri Sushanta Rout, EO
189	03/25.04.16	Bibhubhusan Panda, Contractor	Development Work	200000.00	Sri Sushanta Rout, EO
	69/07.05.16	Bibhubhusan Panda, Contractor	Development Work	60000.00	Sri Sushanta Rout, EO
190	240/9.8.16	Sushanta Rout, EO	To attend training Prog. At Goa	72000.00	Sri Sushanta Rout, EO
191	242/10.08.16	Snigdharani Biswal, CO	Work shop on SHG group	6500.00	Sri Sushanta Rout, EO
192	315/04.10.16	Chinmayee Pradhan, CO	Dengu & Malaria	38000.00	Sri Sushanta Rout, EO
193	363/04.11.16	Hrusikesh Meher	Development Work	250000.00	Sri Sushanta Rout, EO
194	431/14.12.16	Bhagirathi Pradhan, TD	Removal of encroachment	100000.00	Sri Sushanta Rout, EO
195	511/04.02.16	Chittaranjan Mahapatra	Removal of encroachment	200000.00	Sri Sushanta Rout, EO
196	142/17.06.16	Debananda Rana, Jr. Assistant	Purchase of Battery	12000.00	Sri Sushanta Rout, EO
			TOTAL	2032214.00	

Para 8.4. Surchargeable Advance-Advance paid during 2015-16, but not adjusted till 31.03.2017 –

It was noticed that a sum of Rs53000.00 was outstanding advance which was paid during the year 2015-16 but not adjusted till 31.03.17. As per GO No. 2221/F Dt. 07.03.2002 advance not adjusted for more than a year without any valid reason is a loss to Govt. Hence the outstanding advance of Rs.53000.00 is a loss to Govt. and suggested for recovery. The details of surchargeable advance are furnished below. The entire amount of Rs.53000.00 is surchargeable against Sri Sushanta Rout, the sanctioning authority-cum-E.O.for the sanction of inadmissible advance and non adjustment thereof and the officials who taken the advance. The local authority is suggested to recover the amount from the officials at an earliest.

Statement showing the details of Surchargeable advance which was paid during 2015-16 but, not adjusted till 31.03.2017					
Sl.No.	Vr.No./Date	Name of the Employee	Purpose	Amount	Name of the Sanctioning Authority
	1582/20.11.15	Sunita Nayak, Supply Inspector	ration card	26000	Sri Subash Chandra Sahoo, EO
	2843/23.03.16	Sri Netrananda Meher, OTC	Purchase of Spare parts	25000	Sri Sushanta Rout, EO
	3579/18.11.15	Sri Netrananda Meher, OTC	Youth Festival	2000	Sri Subash Chandra Sahoo, EO
			TOTAL	53000	

Para 8.5-Year-wise break up of outstanding advances:-

Since the advance and outstanding advance ledger has not been maintained by the Municipality in prescribed form, the details of outstanding advance and year-wise break-up of outstanding advance could not be ascertained. However, the present audit has prepared the year-wise break-up of outstanding advance as on 31.03.2017 is furnished below:-

Sl. No.	Financial Year	Outstanding as on 01.04.17
	12012-13	0.00
	22013-14	0.00
	32014-15	143005.00
	42015-16	53000.00
	52016-17	2032214.00
	Total	2228219.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	12500
2	Sri Subash Chandra Sahoo	Ex-EO	Now-JE at PHD, Bargarh Dist.-Bargarh	14000
3	Sunita Nayak	Supply Inspector	At-CSO,Bargarh Dist.-Bargarh	13000
4	Sri Netrananda Meher	OTC	Bargarh Municipality, Dist.-Bargarh	13500

PARA: 9 GRANTS

Bargarh Municipality. Bargarh - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	212856423.63	348356626.00	561213049.63	227164263.00	31-03-2017	334048786.63	
	GRAND TOTAL	212856423.63	348356626.00	561213049.63	227164263.00		334048786.63	

Comments :

Para-9.1-Details of Grants received and utilized during the year 2016-17 :-

A detail position of grants received and utilized during the financial year 2016-17 is furnished below.-

Statement showing the details of Grant (Receipt) position in respect of Bargarh Municipality for the year 2016-17			
SL No	Scheme	Grant received vide GO. No./Date	Amount
1	AWC Building	NEFT by DSWO, Bgh/25.04.16	386600
	AWC Building	NEFT by BDO, Bgh/04.03.17	210000
		Total	596600
2	14TH FC	17974/HUD Dt.25.07.16	15646000
	14TH FC	30190/HUD Dt.26.12.16	15646000
		Total	31292000
3	MV Tax	24513/HUD Dt.19.10.16	2977000
	MV Tax	2767/HUD Dt.06.02.17	2977000
		Total	5954000
4	Maint. Of R & B	964/HUD Dt.13.01.17	4371000
		Total	4371000
5	Manin. Of NRB (crematorium)	979/HUD Dt.13.01.17	474000
		Total	474000
6	Road Development	29171/HUD Dt.13.12.16	988000
	Road Development	29174/HUD Dt.13.12.16	738000
	Road Development	29177/HUD Dt.13.12.16	2738000
	Road Development	3287/HUD Dt.10.02.17	194000
	Road Development	3293/HUD Dt.10.02.17	539000
	Road Development	3290/HUD Dt.10.02.17	145000
		Total	5342000
7	Devolution Fund	16230/HUD Dt.04.07.16	11136000
	Devolution Fund	2600/HUD Dt.03.02.17	11137000
		Total	22273000
8	Creation of Capital Assets	26534/HUD Dt.11.11.16	960000
	Maint. Of Capital Assets	26542/HUD Dt.11.11.16	457000
	Capital Asset for revenue generation	2779/HUD Dt.06.02.17	960000

	Maint. Of Capital Assets	3210/HUD Dt.10.02.17	458000
		Total	2835000
9	Entry Tax for Salary (OC)	11018/HUD Dt.06.05.16	10107000
	Entry Tax for Salary (OC)	16242/HUD Dt.04.07.16	20213000
	Entry Tax for Salary (OC)	26520/HUD Dt.11.11.16	15160000
	Entry Tax for Salary (OC)	4210/HUD Dt.23.02.17	14713000
	Entry Tax for Salary (OC)	7517/HUD Dt.30.03.17	448000
		Total	60641000
12	Hon. TA/DA to Non CM, VCM	G.O.No.21555/HUD Dt.09.09.16	66600
	Hon. TA/DA to Non CM, VCM	4475/HUD Dt.25.02.17	10000
		Total	76600
13	Compensation for arrear pension basic service	29620/HUD Dt.19.12.16	91236000
	Compensation for arrear pension basic service	6095/HUD Dt.17.03.17	55004000
	LFA & Non-LFS arrear pension	Online	38037000
		Total	184277000
14	WODC	NEFT Dt.19.08.16	500000
		Total	500000
15	MP LAD	Cq. No. 412613 Dt.23.10.16 Santioned vide O.No.1670 Dt.17.10.16	500000
		Total	500000
16	Solid Waste Management	16635/HUD Dt.29.06.16	3721000
		Total	3721000
17	Protection & conservation of water bodies	6704/HUD Dt.23.03.17	165000
	Protection & conservation of water bodies	6698/HUD Dt.31.03.17	225000
	Protection & conservation of water bodies	6701/HUD Dt.23.03.17	610000
		Total	1000000
18	Grant of Attabira NAC		
	Grant of Attabira NAC	G.O.No.16216/04.07.16	4322000
	Entry Tax for Salary(Attabira)	26525/HUD Dt.11.11.16	3242000
	Entry Tax for Salary(Attabira)	4222/HUD Dt.23.02.17	3094000
	Entry Tax for Salary(Attabira)	11013/HUD Dt.6.5.16	2162000
	Entry Tax for Salary(Attabira)	7522/HUD Dt.30.03.17	149000
	Hon. TA/DA to Non CM, VCM(Attabira)	21550/HUD Dt.09.09.16	43200
	Hon. TA/DA to Non CM, VCM(Attabira)	4480/HUD Dt.25.02.17	7226
	MV TAX(Attabira)	24517/HUD Dt.19.10.16	636000
	Solid Waste Management(Attabira)	15640/HUD Dt.29.06.16	1740000
	Maint. Of Capital Assets(Attabira)	26538/HUD Dt.11.11.16	228000

	creation of Capital Assets(Attabira)	26530/HUD Dt.11.11.16	480000
	Maint. Of R & B (Attabira NAC)	969/HUD Dt.13.01.17	1975000
	Maint. Of NRB (Attabira NAC)	979/HUD Dt.13.01.17	316000
	Devolution Fund (Attabira NAC)	2596/HUD Dt.3.2.17	2382000
	MV Tax (Attabira NAC)	2763/HUD Dt.6.2.17	637000
	creation of Capital Assets(Attabira)	2775/HUD Dt.6.2.17	480000
	Maint. Of Capital Assets(Attabira)	3274/HUD Dt.10.02.17	229000
	4th SFC Devolution Fund (Attabira)	16234/HUD Dt.07.07.16	2381000
		Total grant of Attabira NAC	24503426
		GRAND TOTAL	348356626

Statement showing the details of Grant (Utilise) position in Expenditure of Bargarh Municipality for the year 2016-17		
1	AWC Building	1431706
2	14TH FC	25095349
3	MV Tax	6007754
4	13TH FC	6055908
5	BRGF	2853896
6	Maint. Of R & B	5263946
7	Road Development	1308539
8	Devolution Fund	8230776
9	Entry Tax for Salary (OC)	55941523
10	Hon. TA/DA to Non CM, VCM	54000
11	Compensation for arrear pension basic service	63853839
12	WODC	1040450
13	MP LAD	0
14	Park & Greenery	285245
15	IHSDP	33954045
16	Kalyan Mandap	2195401
17	Grant of Attabira NAC	11484000
18	Town Hall	927713
19	SPPF	1180173
	GRAND TOTAL	227164263

The local authority is suggested to utilize the grants received from different quarters to its full tune for betterment of the general public.

Para- 9.2.-Low spending of Grants :-

As per Rule 171 of the Odisha General Financial Rules (OGFR) (Volume I) and instructions contained in the sanction orders, scheme funds were to be utilized in the year of receipt. Un-utilized fund, if any, may either be refunded to the Government or utilized in subsequent year with prior approval of the Government. Unless it is otherwise ordered by Government, the grant will be spent upon the object within a reasonable time, if no time-limit has been fixed by the sanctioning authority (Rule 171 (2) of OGFR). The expression "reasonable time" should ordinarily be interpreted to mean one year from the date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. Immediately on the expiry of the period of one year from the date of sanction, any unspent balance out of the grant should be

dully surrendered to government. (Rule 171 (3) of OGFR).

It would be seen from the above table that the Grants to the tune of 33.41 crores are still pending for utilization by the end of the financial year 2016-17. Timely expenditure of grant is one of the vital factors in achieving better progress in implementation of the schemes. Though the utilization of previous year grant are satisfactory, utilization of grants for the year 2016-17 is discouraging. Further, Interest money of the concerned schemes are part of grant, either it should be returned to the Funding Agency or utilized as Grant as prescribed in the concerned scheme guideline. Interests of Centre sponsored scheme are to be returned to the funding agencies with immediate effects. Due to low spending of grants, the very purpose and objective of the grant so sanctioned is defeated.

Due to non maintenance of GIA register and work register the unutilized balance fund under different schemes could not be watched properly. Due to lack of internal control on financial management the low spending of grants are witnessed. However, the local authority is suggested to utilize the grants received from different quarters to its full tune for betterment of the general public.

Para-9.3- Diversion of fund:-

No diversion of funds are noticed during the financial year 2016-17.

Para No. 9.4.Sub-Non-bearing of ULB Contribution @ 1/9th of sanctioned Grant –

An amount of Rs.5342000.00 as detailed below was received during the financial year 2016-17 towards grants under Road Development as detailed below. In para- 3 of each G.Os it was provided that “the Urban Local Body concerned should bear 1/9th of the sanctioned amount as ULB contribution out of MLA LAD/MP LAD/Incentive Grant/Own funds/Periphery Development Fund towards its share before execution of the work.” But, it was noticed that after receipt of the grant, the ULB contribution amounting to 1/9th of the sanctioned amount was not released and borne by the Municipality before execution of the work. Due to non-adherence to the aforesaid instructions, the scheme guideline was violated by the Municipality. Had the Municipality contributed/borne 1/9th of the sanctioned R.D. grant, there would have an opportunity to execute work to the tune of Rs.593556.00 as ULB contribution, which would have ultimately been utilized for the interest and betterment of the general public.

The reason for non-bearing of ULB contribution may be stated to audit. The Municipal Council as well as the Executive Officer is suggested to contribute 1/9th of the sanctioned Road Development Grant, henceforth.

Year of Grant	GO No./Date	Amount sanctioned and received	Amount of ULB contribution to be borne by the Municipality
2016-17	29171/HUD Dt.13.12.16	988000	109778
2016-17	29174/HUD Dt.13.12.16	738000	82000
2016-17	29177/HUD Dt.13.12.16	2738000	304222
2016-17	3287/HUD Dt.10.02.17	194000	21556
2016-17	3293/HUD Dt.10.02.17	539000	59889
2016-17	3290/HUD Dt.10.02.17	145000	16111
Total		5342000	593556

The reason for non-bearing of ULB contribution @ 1/9th of sanctioned RD grant was asked to the local authority on issue of POM page No. 66. The local authority replied that, steps are being taken to contribute 1/9 of RD grant henceforth. The Municipal Council as well as the Executive Officer is suggested to recoup the 1/9th of the sanctioned Road Development Grant amounting Rs.593556.00 to make good the loss under compliance to audit.

PARA: 10 UTILISATION CERTIFICATE

Bargarh Municipality. Bargarh - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	177666539.00	227164263.00	404830802.00	31196718.00	31-03-2017	373634084.00	U.C in respect of ULB contribution amounting to Rs.593556.00 has been left out since the ULB has not borne the ULB contribution.
	GRAND TOTAL	177666539.00	227164263.00	404830802.00	31196718.00		373634084.00	

Comments :

Para No.10.1:- Utilization Certificate:-

As per Rule 173 of OGFR, Volume-I, Utilization Certificate (UC) is to be submitted to the proper quarter by 30th June of the succeeding year of expenditure. Further, as per para 5(1) of the O.M. No.21241/F, dt.17.07.2014 of Finance Department (deemed to be a part of OGFR), submission of U.C to the sanctioning authority is required in respect of those grant-in-aid or grant sanctioned for specific purpose wherein the sanction order specially stipulates submission of such utilization certificates. Since grants on different developmental schemes are received by the Municipality, the Municipality is required to submit U.C. against these grants received.

It is not out of place to mention here that 1/9th of Matching Contribution to the tune of Rs.593556.00 has not been borne by the ULB. So, the UC position is worked out excluding this in the present audit.

The details of U.C.s submitted along with an interpretation of year wise break up of submitted and pending U.C.s for the year 2016-17 are furnished below.

Sl. No.	Name of the Scheme	Letter No./Date	Amount of UC sent	Year
1	Road Development	298/DUDA/29.09.16	4340235.00	2015-16
2	Bus Stand	296/DUDA/29.09.16	1121956.00	2011-12
3	Kalyan Mandap	296/DUDA/29.09.16	1272837.00	2013-14
4	Auditorium	296/DUDA/29.09.16	1477525.00	2011-12
5	Road & Bridges	313/DUDA/04.11.16	459207.00	2011-12
6	Road & Bridges	313/DUDA/04.11.16	3387000.00	2012-13
7	Road & Bridges	313/DUDA/04.11.16	4210000.00	2014-15
8	4th SFC	39/DUDA/07.02.17	7692091.00	2015-16
9	13th FC (GABG)	319/DUDA/25.10.16	704096.00	2010-11
10	13th FC (GABG)	319/DUDA/25.10.16	3619000.00	2011-12
11	13th FC (GABG)	319/DUDA/25.10.16	2912771.00	2012-13
TOTAL			31196718.00	

Para 10.2-Non submission of Pending UC –

The position of pending Utilization position of the Municipality is alarming and needs early settlements. U.Cs in respect of major State and Centre sponsored flagship Schemes have not been submitted to the proper quarters. As a result of such lapses, U.Cs to the tune of Rs.373634084.00 is pending for submission at the end of the year 2016-17, which should be submitted early. Delay in submission of U.C. is the indication of slowdown of progress of Scheme expenditure and is one of the main reasons of reduction of future Grant. However, the local authority is suggested to clear-up the pending position on a task basis and to pay special attention to submit the pending UC to proper quarter of govt. and compliance be reported.

Para-10.3:- Year-wise break up of UC submitted:-

The year-wise break-up of utilization certificate submitted during the financial year 2016-17 is furnished below.

YEAR	UC DUE	UC SENT	UC PENDING
Prior to 2013-14	49416181	14954392	34461789
2014-15	26592251	4210000	22382251
2015-16	101658107	12032326	89625781
2016-17	227164263	0	227164263
Grand Total	404830802	31196718	373634084

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation & Defalcation

Non Credit of Collection money through MRs to DCR & Cashier Cash Book-(POM, Page-17-18)

On checking of the money receipt book with reference to the Daily collection Register, it was seen that an amount of Rs.7348.00 was collected by the Tax collectors towards Various items of Holding and Miscellaneous receipt books. The same has not been taken into the Daily collection registers and not deposited in Municipal fund. The following items are details below:-

MR Book	MR No/Date	Particulars	Collection Amount (Rs.)	Deposit Amount (Rs)	Difference Amount (Rs)	Name Of TC
32	23541/01.06.16	Holding Tax	88.00	0.00	88.00	Khitibhusan Meher
58	26335/22.02.17	Holding Tax	3060.00	0.00	3060.00	Khitibhusan Meher
6	969/06.03.17	Service Tax	500.00	200.00	300.00	Tankadhar Sahu
7	1033/08.03.17	Service Tax	500.00	200.00	300.00	Tankadhar Sahu
8	1144/14.03.17	Service Tax	500.00	200.00	300.00	Tankadhar Sahu
8	1162/16.03.17	Service Tax	500.00	200.00	300.00	Tankadhar Sahu
9	1214/21.03.17	Service Tax	500.00	200.00	300.00	Tankadhar Sahu
50	18649/14.10.16	User Fees	100.00	0.00	100.00	Basant Singh
70	20690/31.12.16	User Fees	50.00	0.00	50.00	Sidheswar Mahananda
45	18136/12.10.16	Road Side	150.00	0.00	150.00	Banka Bihari Mishra
282	61 to 100	Market collection @ Rs.5/-	200.00	0.00	200.00	Rahasa Pradhan
424	76 to 100	Market collection @ Rs.5/-	125.00	0.00	125.00	Rahasa Pradhan
680	82 to 100	Market collection @ Rs.5/-	95.00	0.00	95.00	Rahasa Pradhan
4	31305 to 31400	Cattele market collection @Rs.5/-80		0.00	80.00	Soudagar Bariha
45	35401 to 35450	Cattele market collection @Rs.5/-25		0.00	25.00	Soudagar Bariha
501	1 to 50	Daily market collection @Rs.5/-250		0.00	250.00	Banka Bihari Mishra
521	1 to 100	Daily market collection @Rs.5/-500		0.00	500.00	Banka Bihari Mishra
522	1 to 100	Daily market collection @Rs.5/-500		0.00	500.00	Banka Bihari Mishra
588	11 to 100	Daily market collection @Rs.5/-450		0.00	450.00	Banka Bihari Mishra
592	66 to 100	Daily market collection @Rs.5/-175		0.00	175.00	Banka Bihari Mishra
				TOTAL	7348.00	

In response to audit objection memo the local authority recovered an amount of Rs.6928.00 out of the above amount and Rs.420.00 is yet to be recovered. Hence Rs.420.00 is suggested for recovery. However, the details of recovery are furnished below:-

Sl. No.	Name of the employee from whom the amount was recovered	M.R.No./Date	Amount
1	Sri Khitibhusan Meher, TC	74/30762/1.2.18	3148.00
2	Sri Tankadhar Sahu, TC	74/30757/29.01.18	1500.00
3	Sri Basant Singh, TC	74/30761/31.1.18	100.00

4	Sri Sidheswar Mahananda, TC	74/30758/29.01.18	50.00
5	Sri Banka Bihari Mishra, TC	74/30756/29.01.18	2025.00
7	Sri Soudagar Bariha, TC	74/30760/31.01.18	105.00
Total			6928.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rahasa Pradhan	Tax Collector	Bargarh Municipality, Dist.-Bargarh	420

PARA: 12 LOSS OF STOCK & STORE

12.1 - loss of stock and stores-

No loss of stock and store was noticed by the present audit during the year 2016-17

PARA: 13 AUDIT OF RECEIPTS

13.1 - Assessment of Holding Tax-

Holding Tax is a major source of revenue for Urban Local Bodies which is utilized to provide basis civic amenities to the residents in municipal areas. The 74th amendment of the Constitution and the recommendation of the Thirteenth Finance Commission strengthened the status of Urban Local Bodies as institution of self-Government, who are empowered to levy and collect Holding Tax under Odisha Municipal (OM) Act, 1950 and Odisha Municipal (OM) Rules, 1953 from the owners/tenants of the holdings within these municipal jurisdictions. The occupiers of holdings within municipal areas are required to pay holding tax on the basis of Annual Rental Value of the property which is to be assessed by the Valuation Organization, a wing of Housing and Urban Development Department of the Government of Odisha. There is a Council for each Urban Local Body, who in its meeting expressly called for the purpose, has to determine the percentage of Annual Rental Value at which the holding tax was to be realized. Under the provisions (section 143-A) of OM Act, 1950 the Executive Officer of the ULB may perform the duties of Valuation Officer.

As per section 131(1) of OM Act, 1950 the municipalities/NACs are empowered to impose(a) holding tax (b) Latrine Tax (c) Water Tax (d) Lighting Tax (e) Drainage Tax within the municipality areas. Under the provisions, this municipality has assessed/levied holding tax from the owners/tenants of the holding. On the basis of assessment holding tax is being collected by the municipality as follows:-

Holding Tax @ 6% of annual rental value

Lighting Tax @ 4% of annual rental value

Water Tax @ 4% of annual rental value

Latrine Tax @ 1% of annual rental value

13.2 - Demand, Collection and Balance of Holding Tax-

However, the local authority is suggested to take special care/special drive for best collection of holding tax. The DCB of fees and fines u/s 290, slum quarter, Mobile shop, Lease amount, Ground rent, Bus stand, Building plan, Trade License etc. could not be produced to audit for which it was furnished in the audit report.

Sl. No.	Name of the Taxes	DEMAND			COLLECTION			BALANCE			% OF COLLECTION
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
1	HOLDING	2786078.85	1326015.00	4112093.85	593345.60	1406006.10	1999351.70	2192733.25	-79991.10	2112742.15	48.62
2	LATRINE	421976.20	220973.00	642949.20	105454.40	256049.00	361503.40	316521.80	-35076.00	281445.80	56.30

3	LIGHT	2021271.40	883805.00	2905076.40	384043.50	937402.65	1321446.15	1637227.90	-53597.65	1583630.25	45.49
4	WATER	1638612.40	883805.00	2522417.40	357565.50	921430.35	1278995.85	1281046.90	-37625.35	1243421.55	50.70
	TOTAL	6867938.85	3314598.00	10182536.85	1440409.00	3520888.10	4961297.10	5427529.85	-206290.10	5221239.75	48.72

The local authority is suggested to maintain the DCB register of all taxes, fees and fines u/s 290, slum quarter, Mobile shop, Lease amount, Ground rent, Bus stand, Building plan, Trade License etc. in future and watch the DCB periodically. Special measures should be taken to enhance the collection of taxes in the subsequent years.

13.3 - Assessment of new holding-POM, Page-8

New assessment in respect of the completed building under the Municipal area is to be done by the Municipality. The local authority is requested to furnish the numbers of holdings those newly come under the ambit of holding tax during the financial year 2016-17. Also, the Sub-Divisional Electricity Officer, Bargarh Electricity Sub-Division may be contacted to furnish information as to how many holding were connected with new electricity connection during the financial year 2015-16. But no reply was furnished by the local authority in this regard. So, the present audit could not ascertain the details of new holding.

13.4 - Non-revision of holding tax-POM, Page-8-9

Holding Tax is a major source of revenue for Urban Local Bodies which is utilized to provide basis civic amenities to the residents in municipal areas. The 74th amendment of the Constitution and the recommendation of the Thirteenth Finance Commission strengthened the status of Urban Local Bodies as institution of self-Government, who are empowered to levy and collect Holding Tax under Odisha Municipal (OM) Act, 1950 and Odisha Municipal (OM) Rules, 1953 from the owners/tenants of the holdings within these municipal jurisdictions. The occupiers of holdings within municipal areas are required to pay holding tax on the basis of Annual Rental Value of the property which is to be assessed by the Valuation Organization, a wing of Housing and Urban Development Department of the Government of Odisha. There is a Council for each Urban Local Body, who in its meeting expressly called for the purpose, has to determine the percentage of Annual Rental Value at which the holding tax was to be realized. Under the provisions (section 143-A) of OM Act, 1950 the Executive Officer of the ULB may perform the duties of Valuation Officer.

As per section 131(1) of OM Act, 1950 the municipalities/NACs are empowered to impose (a) holding tax (b) Latrine Tax (c) Water Tax (d) Lighting Tax (e) Drainage Tax within the municipality areas. Under the provisions, this municipality has assessed/levied holding tax from the owners/tenants of the holding. On the basis of assessment holding tax is being collected by the municipality as follows:-

Holding Tax @ 6% of annual rental value

Lighting Tax @ 4% of annual rental value

Water Tax @ 4% of annual rental value

Latrine Tax @ 1% of annual rental value

As per section 146 of OM Act, 1950 the general revision of valuation and assessment list shall be prepared in every five years.

The last assessment of holding tax was finally published by the H & U.D. Department in their letter No.937, dated 22.03.1999 which was effected from 01.01.2001. In the meantime 15 years has already been elapsed, but the revision of holding tax has not been conducted by the valuation department, a wing of H & U.D. Department. Whether the Executive Officer or the Council has requested the valuation organization to revise the holding tax may be reported to audit

Further as per section 143-A of OM Act, 1950 the Executive Officer of the municipality shall, until the appointment of valuation organization thereof, exercise the power and perform the duties of valuation organization in respect of the municipality. Whether the Executive Officers during their incumbency from 2006 to till date have exercised the power conferred under the aforesaid rules may be reported to audit.

Due to non-revision of holding tax in every five year since 2006(i.e. 5 years after 2001), the municipality has been deprived of a bulk amount of holding tax, which could have strengthened the financial position of the municipality.

POM page No. 8-9 was issued on this score. The local authority replied that, "during the period under audit 134 nos. of households has been revised and there for a surplus amount of Rs.206290.00 could have been collected. Therefore the local authority is advised to complete the revision of Holding Tax to boost the financial condition of the Municipality substantially. At the same time step should be taken to get the revision work done by the valuation organization.

13.5 - Collection of Holding Tax-

It would be seen from the following table that collection of holding tax against the total demand is 48.72 per cent, which is very poor. No reason was attributed by the local authority for poor collection of holding tax. However, the local authority is suggested to take special care/special drive for best collection of holding tax.

TAXES	DEMAND	COLLECCTION	% OF COLLECTION
HOLDING	4112093.85	1999351.70	48.62
LATRINE	642949.20	361503.40	56.30
LIGHT	2905076.40	1321446.15	45.49
WATER	2522417.40	1278995.85	50.70
TOTAL	10182536.85	4961297.10	48.72

The collection of holding tax in comparison to the demand of holding tax due for collection in respect of both arrear demand and current demand is very poor. The Executive Officer as well as the Council is impressed to ensure cent per cent collection of arrear and current holding tax. As per section 201 of OM Act, 1950 the Municipality may establish a system of punishment and reward to tax collectors to ensure best results in collection of tax.

However, the Executive Officer as well as the Council is impressed to ensure cent per cent collection of arrear and current holding tax and establish a system of punish and reward for best collection of holding tax.

13.6 - Time Barred Dues-

Due to improper maintenance of Demand Collection and Balance Register of Holding Tax, the year-wise break-up of outstanding dues and time barred dues could not be worked out. Year-wise break-up of outstanding dues was also not available from the previous year audit report.

However, the local authority is suggested to work out the year-wise break-up of outstanding taxes and produced to next audit for verification.

13.7 - Service of demand notice against non-payment of holding tax POM, Page-9-10

As per section 161 of OM Act, 1950 the Executive Officer or any other officer authorized in that behalf may serve demand notice in form No. O dully signed by him against the tax not paid within sixty-one days of its due date. POM page No.9-10 was issued to the local authority to intimate whether the Executive Officer or any other officer authorized in that behalf have served demand notice in form No. O dully signed by him against the tax not paid within sixty-one days of its due date during the financial year 2016-17, in response to objection memo, no reply was furnished by the local authority. However, the local authority is impressed upon to issue more and more demand notices for best collection of holding tax.

13.8 - Issue of Distress Warrant POM, Page-10

As per section 162 of OM Act, 1950 the Executive Officer may issue distress warrant in form No. P dully signed by him against the defaulter of tax after 15 days of issue of the demand notice.

POM page-10 was issued to the local authority to intimate whether the Executive Officer has issued distress warrant in form No. P dully signed by him against the defaulter of tax after 15 days of issue of the demand notice during the year 2015-16 as per the above provision of Act.

As per section 162 of OM Act, 1950 the distress warrant issued under section 161 of the OM Act, 1950 shall be recorded in a register in form

No. R having initial by the EO and in case such distress warrants are not issued, the Executive Officer shall pass orders explaining facts in the register the special reasons for which the distress warrant could not be issued.

POM page-10 was issued to the local authority to intimate whether the issue of distress warrant has been recorded in a register in form No. R and the EO has put his initial in the register during the year 2016-17. The register was also demanded by audit for necessary verification, if maintained. But no reply was furnished by the local authority in this regard.

However, the Executive Officer is suggested to issue distress warrant as per the aforesaid provision and maintain a register of Distress Warrant.

13.9 - Position of Lease POM, Page-6

The register of lease was not produced before audit. So, the demand, collection and balance position of lease could not be ascertained by audit. The Executive Officer is suggested to maintain a lease register and try to increase the collection of lease amount in respect of tank and cattle market etc. in order to increase the assets of the Municipality.

13.10 - Production of information on collection of taxes on railway land - POM, Page-37

The total railway land in the ULB, whether tax is being levied on the said railway land. Whether the lands have been reassessed of annual tax at prescribed intervals (5 years-section 146 of OM Act, 1950)? Whether any committee for determination of the annual value of the railway land was formed? Post formation of the committee and pending valuation by the said committee if any. Whether the Executive Officer has taken steps for assessment of the annual value and collection of tax on the basis of such assessment may be furnished (Rule 518(10) of the OM Rules, 1953).

In response to objection memo, no reply was furnished by the local authority. However, the local authority is suggested to take initiatives in this regard.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Non deduction of Service tax at source POM, Page-65

Vr. No./Date	Particulars	Amount
208/30.07.16	Paid to 3D vision, BBSR towards cost of DPR of private Bus Stand, Bargarh	688934.00
375/5.11.16	Paid to 3D vision, BBSR towards cost of DPR of private Bus Stand, Bargarh	216794.00
Total		905728.00

On checking of the above paid vouchers w.r.t Accountant Cash Book it was revealed that a sum of Rs. 905728.00 as above was paid M/S 3D vision towards preparation of DPR for Market Complex at Pvt Bus Stand, Bargarh, but the service tax @ 12.36% was not deducted at source from the payment made to him and paid to the central exchequer as per Service Tax Act (item no-16). Hence, why the amount of Rs.111948.00 (i.e.12.36% of 905728.00) will not be considered as excess payment and suggested for recovery may be clarified to audit.

In response to audit objection memo the local authority replied that," Step is being taken to correspondence with 3D vision to produce Service tax challans".

However, till production of the same, an amount of Rs.111948.00 is held under objection.

14.2 - Engagement of CLRs/DLRs/NMRs appointed after dt. 19.05.1997 without Government approval. POM, Page-58-59

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

Section 73-A (2) stipulates that the pay and allowances paid to the person whose appointment is in contravention of the provisions of this Act shall be deemed to be an illegal payment and a loss to the Municipality and the same shall be recoverable by surcharging it under the Odisha Local Fund Audit Act, 1948, against such holder of elective office, officer or authority who makes such appointment. Circular No.-MIS-129/2000/360511H&UD,dtd.15.12.2000:- D.L.R./N.M.R.s engaged after 19.5.97 may be disengaged forthwith.

But, on verification it was revealed that 69 numbers of DLR/NMR were engaged prior to 19.05.1997. Only three numbers of DLR/NMR were engaged after 19.05.1997. The details of such payment are furnished below.

Sl. No.	Name & Designation of the employee	Date of appointment	Remuneration for the month												Total
			March, 16	April, 16	May, 16	June, 16	July, 16	Aug, 16	Sep, 16	Oct, 16	Nov, 16	Dec, 16	Jan, 17	Feb, 17	
1	Khalu Padhan, Road Coolie	01.04.99	6200	5400	6000	5800	5800	5600	6000	5600	5800	6200	6200	5600	70200
2	Manas Mallik, Road Coolie	02.02.98	6200	6000	6200	6000	5400	5600	5400	6000	5000	5400	5400	5600	68200
3	Daka Mallik, Road Coolie	01.12.99	6000	6000	6200	6000	5000	5800	5600	4000	4800	6000	4800	4200	64400
Total															202800

As such why the payment of Rs.202800.00 towards the engagement of CLRs/DLRs/NMRs will not be treated as irregular expenditure, may be clarified to audit. In response to audit objection memo the local authority replied that, steps are being take to regularize the matter at Govt. level. Hence, till regularization of the same an amount of Rs.202800.00 is kept under objection.

14.3 - Excess payment of telephone bill

On checking of the vouchers of General cash book, it was revealed that excess payment of telephone bill was done due to non payment of bill in due date. As such Rs.352.00 was paid as late fine which cannot be admitted by audit and needs recovery. Had it been paid within the scheduled date, the late fine could have been avoided. The details of such payment are described below.

Vr.No/Date	Bill No	Amount due	Amount paid	Amount of late fine
44/22.04.16	171819356	2862.02	2882.00	19.98
45/22.04.16	171883080	412.00	422.00	10.00
46/22.04.16	171880808	459.00	469.00	10.00
47/22.04.16	171905073	412.00	422.00	10.00
141(1)/30.06.16	175725414	240.00	250.00	10.00
141(2)/30.06.16	175875007	1150.01	1170.00	19.99
141(3)/30.06.16	175712194	444.00	454.00	10.00
207(1)/29.07.16	177488133	1150.01	1170.00	19.99
207(2)/29.07.16	177521643	261.00	271.00	10.00
207(3)/29.07.16	177530339	230.00	240.00	10.00
207(4)/29.07.16	177521712	533.00	543.00	10.00

273(1)/12.09.16	179155326	261.00	271.00	10.00
273(2)/12.09.16	179164013	230.00	240.00	10.00
273(3)/12.09.16	179129330	1725.01	1745.00	19.99
273(4)/12.09.16	179155223	270.00	280.00	10.00
302(1)/21.09.16	180886534	1725.01	1755.00	29.99
302(2)/21.09.16	180893483	230.00	240.00	10.00
302(3)/21.09.16	180891547	1071.00	1081.00	10.00
302(4)/21.09.16	180891495	264.00	274.00	10.00
549(1)/28.02.17	188366244	230.00	240.00	10.00
549(2)/28.02.17	188366256	231.00	241.00	10.00
549(3)/28.02.17	188337133	1150.01	1172.00	21.99
549(4)/28.02.17	188374230	230.00	240.00	10.00
612/29.03.17	189813496	230.00	240.00	10.00
613/29.03.17	189792676	1150.01	1170.00	19.99
614/29.03.17	189822526	230.00	240.00	10.00
615/29.03.17	189813438	230.00	240.00	10.00
Total		17610.08	17962.00	351.92

In response to audit objection memo the local authority replied that, "The said amount will be recovered and shown at the time of Exit Conference". The amount of Rs 352.00 was recovered vide MR No-33424/Book No-2/dt 24.4.18 at the time of exit conference.Hence, the para was dropped.

14.4 - Non deduction of service tax at source-POM, Page-56-57

Sl. No.	Vr. No./Date	Bill No/Date	Payment for the Month	Particulars	Amount Paid
1	29/11.04.16	ASM-291/16/dt.7.4.16	March, 2016	Adrsha sishu mandir towards service charge (11 Nos.)	56575
2	97/12.05.16	ASM-293/16/dt.7.5.16	April, 2016	Adrsha sishu mandir towards service charge (11 Nos.)	54280
3	198/27.07.16	ASM-294/16/dt.20.6.16	May, 2016	Adrsha sishu mandir towards service charge (11 Nos.)	54280
4	199/27.07.16	ASM-295/16/dt.20.6.16	June, 2016	Adrsha sishu mandir towards service charge (12 Nos.)	59790
5	285/15.09.16	ASM-296/16/dt.22.08.16	July, 2016	Adrsha sishu mandir towards service charge (12 Nos.)	59030
6	317(1)/4.10.16	ASM-296/16/dt.02.10.16	August, 2016	Adrsha sishu mandir towards service charge (12 Nos.)	59350
7	317(2)/4.10.16	ASM-297/16/dt.02.10.16	Sept., 2016	Adrsha sishu mandir towards service charge (12 Nos.)	57890
8	394/24.11.16	ASM-298/16/dt.16.11.16	Oct, 2016	Adrsha sishu mandir towards service charge (12 Nos.)	57890
9	436/23.12.16	ASM-301/16/dt.17.12.16	Nov, 2016	Adrsha sishu mandir towards service charge (12 Nos.)	60770
10	483/17.01.17	ASM-302/17/dt.09.01.17	Dec, 2016	Adrsha sishu mandir towards service charge (12 Nos.)	61705
11	543/23.02.17	ASM-303/17/dt.09.01.17	Jan, 2017	Adrsha sishu mandir towards service charge (12 Nos.)	59790
12	621/29.03.17	ASM-304/17/dt.20.03.17	Feb, 2017	Adrsha sishu mandir towards service charge (12 Nos.)	54440
Total					695790

Director of Service Tax, Mumbai in his Letter No. DOF No. V/DGSR/21(9) B and F services 2/2004 dt. 06.12.2005 has prescribed 82 no. of items which come under the provision of levy of Service Tax for providing different services. The service provider is requested to be registered before providing the required service and entitled to pay Service Tax @ of 12.36 %.

In Accountant Cash Book a sum of Rs.695790.00 was paid to Adarsh Sishu Mandir towards service charge from which no service Tax was realized and paid to the central exchequer.

Therefore service tax @ of 12.36 % of Rs.695790.00=86000.00 need be realized from the service provider and credited as revenue to the Asst. Commissioner of Central Excise, Custom & Service Tax Sambalpur and compliance be reported to audit.

So, why the amount of Rs.86000.00 will not be suggested for recovery may be clarified to audit.

In response to audit objection memo the local authority replied that, "Correspondence will be made with the Service Provider to produce service challan". Hence till production of the same an amount of Rs.86000.00 is held under objection.

14.5 - Collection of License fee on Mobile Tower. POM, Page-68

As per Lr. No.-28334/H&UD,Dtd.31.12.2014, license fees for installation, renewal fees and penalty for delay in renewal in respect of mobile towers have been enhanced. The renewal of license shall be done every year on submission of prescribed application with required documents and annual renewal fees of Rs.1000.00 before one month of expiry of the license. In case the service provider fails to apply for renewal of license in time, penalty at the rate of Rs.10,000.00 per month of delay shall be levied in addition to the renewal fee w.e.f Dtd.01.01.2015. @ 5000 (NAC) 7500 (Municipality) & 10000 for MC from 1.1.2015. But, on checking of General Cash Book it was disclosed that, a sum of Rs. 818094.19.00 was collected towards renewal of Telecom Towers. But the details of collection could not be ascertained as the respective register and corresponding file has not been produced. Hence the details of Tower/Company list from whom the license fees was collected during the period under audit may be produced to audit for verification.

In response to audit objection the local authority replied that, "The collection of Mobile Tower will be reviewed and produced to next audit.

The reply of local authority is not satisfactory. As ascertained from the last audit report, 55 nos. of M.Tower were existing in the municipal area. Hence, total demand of Rs.412500.00 (55 X 7500.00) is held under objection till production of details of above collection amount.

14.6 - Irregular payment POM, Page-60

Vr. No./Date	Particulars	Amount
19/10.06.16	Paid to Sri Brahmananda Pani, Secy. Oriya NGO towards IEC activity under Swachha Bharat Mission.	214582.00

On scrutiny of the above paid vouchers w.r.t relevant records it was noticed that, one Sri Brahmananda Pani, Secretary Oriya NGO has submitted a bill for an amount of Rs.214582.00 towards IEC activity under Swachha Bharat Mission Project vide above voucher. But, out of the above amount an amount of Rs.100000.00 was given as advance to him vide Vr. No.-43/03.03.16. In voucher No.19 dtd.10.06.16 he has paid the rest amount of Rs.114582.00.

But, in support of the above payment there is no authentic voucher available in guard file except a abstract list where the passed for payment has been done.

Hence, in absence of the above fact why the entire amount of Rs.214582.00 will not be recovered from person concerned may be explained to audit.

In response to audit objection memo the local authority replied that, "Correspondence will be made with the Secretary Odiya NGO to produce the vouchers". Hence the reply of the local authority is not satisfactory. However till production of the same an amount of Rs.214582.00 is suggested for recovery.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Prasanta Behera	Chairman	Bargarh Municipality, Dist.-Bargarh	71528
2	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	71527
3	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat,	71527

			Bargarh Municipality, Dist.-Bargarh	
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14.7 - Irregular withdrawn from Bank POM, Page-62

On checking of Bank account bearing account No.18177620000024, HDFC, Bargarh relating to General Cash Book it was noticed that, an amount of Rs.310000.00 was encashed on Dtd.08.03.2017 vide Cq. No.00020. But, in support of the above withdrawal amount no voucher could be found, neither the same was reflected in cash book. Thus the justification of the withdrawal may be explained to audit. In response to audit objection memo the local authority replied that "The fact will be intimated at the time of Exit Conference". Hence, till conformation an amount of Rs.310000.00 is suggested for recovery.

In response to audit objection the local authority replied that, "Steps are being taken to trace out the voucher amounting to Rs.310000.00. However the same will be found out and shown at the time at Exit Conference. The reply of the local authority is not satisfactory and hence the amount is suggested for recovery.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	155000
2	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	155000

14.8 -

On verification of the paid vouchers of 13th/14th FC cash book w.r.t relevant records and register, it was noticed that, in voucher No.69 dtd.07.11.16, an amount of Rs.535176.00 paid to Maa Adisakti Trust, Nileswar, Bargarh towards cost of labour charges for the month of October-2016. But on scrutiny of the same w.r.t Bank Pass Book it was revealed that, an amount of Rs.537176.00 was encashed instead of Rs.535176.00.

Thus causing an excess payment of Rs.2000.00 (537176.00 – 535176.00) needs recovery.

In response to audit objection the local authority replied that, "The amount will be recovered and shown at the time of Exit Conference.However, the amount of Rs 2000.00 was recovered vide MR No-33423/Book No-2/dt 24.4.18 at the time of exit conference.Hence, the para was dropped.

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment on development works -

Name of the Work:- Const. of CC drain from PHD office to Pathan Pada, W.No-12

Estimated Cost:-400000/-, Agreement value-395643/-, Scheme-14th FC,

Name of the Contractor:- Sri Hrusikesh Meher,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.119/21.03.17

M.B. No-05/16, Page-18 to 26

On checking o the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was accepted on Dtd.11.11.16 to complete the project within 1 month i.e. on 11.12.16. But, it was not completed in the scheduled time. The 1st Running Bill was done after the schedule time i.e. on Dt.28.02.17 amounting to Rs.228518.00. The provision for penalty for delayed completion of work was not made in the agreement of contract. So the liquidated damage was calculated as per the govt. provision @ 1.5% per month of the unfinished amount of work (to be calculated per day of delay).

As such, 1.5% of gross amount of Rs.228518.00 = 3428.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No. 4225 dtd.16.05.15 of DLFA, Odisha, BBSR. As the project was completed up to 1st R.A. Bill after 2 months and 17 days as it was mentioned in the agreement, the penalty for delay in completion is Rs.8799.00 towards liquidated damage. So why the amount of Rs.8799.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo Page No-22-23 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	2200
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	2200
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	2200
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	2199

15.2 - Excess payment on development works -

Name of the Work:- Const. of CC drain from Durga Kuthi to Hitmat Bag at Gandhi Nagar, W.No-16

Estimated Cost:-383000/-, Agreement value-378772/-, Scheme-13th FC,

Name of the Contractor:- Smt. Priya Tandi,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.66/03.10.16

M.B. No-08/12, Page-142 to 149

On checking o the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was accepted on Dtd.04.06.16 to complete the project within 1 month i.e. on 04.07.16. But, it was not completed in the scheduled time. The 1st Running Bill was done after the schedule time i.e. on Dt.01.10.16 amounting to Rs.236812.00. The provision for penalty for delayed completion of work was not made in the agreement of contract. So the liquidated damage was calculated as per the govt. provision @ 1.5% per month of the unfinished amount of work (to be calculated per day of delay).

As such, 1.5% of gross amount of Rs.236812.00 = 3552.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No. 4225 dtd.16.05.15 of DLFA, Odisha, BBSR. As the project was completed up to 1st R.A. Bill after 2 months and 27 days as it was mentioned in the agreement, the penalty for delay in completion is Rs.10301.00 towards liquidated damage. So why the amount of Rs.10301.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo Page No-23-24 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	2576
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	2575
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	2575
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	2575

15.3 - Excess payment on development works -

Name of the Work:- Const. of CC road and drain at Sahu Pada Gali, W.No.-4

Estimated Cost:-538000/-, Agreement value-532018/-, Scheme-RD,

Name of the Contractor:- Sri Hrusikesh Meher,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.26/02.01.17

M.B. No-10/16, Page-42 to 45

On checking of the above case record w.r.t M.B. and other relevant records, it was found that a sum of Rs.60876.00 as detailed below was paid in excess to the executant than the amount actually due for payment due to calculation error in measurement book in respect of item No.1 of the work i.e. CC(1:2:4) with c.b.h.g 12mm including all cost vide M.B.No-10/16 Page-42. Hence why the excess amount paid should not be suggested for recovery may be stated to audit.

Average width – As per M.B.- $4.3 + 4.7 + 7 + 4.5 + 5.4 + 6.2 + 5.9 + 5 / 8 = 6.71$ mt

_ As per audit- $4.3 + 4.7 + 7 + 4.5 + 5.4 + 6.2 + 5.9 + 5 / 8 = 5.375$ mt

Measurement of road as per M.B.- $1 \times 98 \times 6.71 \times 0.10 = 65.75$ or 64.07 cum

As per audit – $1 \times 98 \times 5.375 \times 0.10 = 52.675$ cum

So, 64.07 cum - 52.675 cum = 11.395 cum $\times 5342.37$ (unit cost) = 60876.00 paid in excess.

In response to audit objection memo Page No-31 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	15219
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	15219
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	15219
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	15219

15.4 - Excess payment on development works -

.Name of the Work:- Const. of Smashan Ghat at Ambapali

Estimated Cost:-498927/-, Agreement value-423575/-, Scheme-4th SFC,

Name of the Contractor:- Sri Hrusikesh Meher,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.17/25.10.16

M.B. No-02/15, Page-158 to 172

On checking of the above case record w.r.t M.B. and other relevant records, it was found that a sum of Rs.4593.00 as detailed below was paid in excess to the executant than the amount actually due for payment due to calculation error in measurement book in respect of item No.5 of the work i.e. RCC M20 with cement concrete cc with crushed granite 20 mm down grade coarse aggregate of approved quality mixing by concrete mixture including hoisting, lowering and laying the concrete in position to proper slope level and compaction by vibrators etc complete vide M.B.No-02/15 Page-162. Hence why the excess amount paid should not be suggested for recovery may be stated to audit.

As per MB- Roof beam-4 X 3.85 X 0.25 X 0.3 = 1.6 cum

As per Audit- Roof beam-4 X 3.85 X 0.25 X 0.3 = 1.155 cum

Hence, 1.6 – 1.155 = 0.445 cum X 10322.28 = 4593.00 paid in excess.

In response to audit objection memo Page No-32 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	1149
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	1148
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	1148
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	1148

15.5 - Excess payment on development works -

Name of the Work:- Const. of CC road and drain from Sahu babu house to Nakula house, W.No.-09

Estimated Cost:-667000/-, Agreement value-666933/-, Scheme-13th FC,

Name of the Contractor:- Smt. Priya Tandi,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.27/05.07.16

M.B. No-01/16, Page-45 to 53

On checking of the above case record w.r.t M.B. and other relevant records, it was found that a sum of Rs.2456.00 as detailed below was paid in excess to the executant than the amount actually due for payment due to calculation error in measurement book in respect of item No.5 of the work i.e. Cement Concrete (1:2:4) with 12 mm size crusher broken hard granite chips including hosting and laying all cost etc. complete vide M.B.No-01/16 Page-48. Hence why the excess amount paid should not be suggested for recovery may be stated to audit.

As per M.B - $1 \times 5.7 \times 4.7 \times 0.075 = 2.33$

- $1 \times 5.7 \times 1.9 \times 0.075 = 0.94$

As per audit- $1 \times 5.7 \times 4.7 \times 0.075 = 2.00$

- $1 \times 5.7 \times 1.9 \times 0.075 = 0.81$

As such $(2.33 + 0.94 - 2.00 + 0.81 = 0.46\text{cum} \times 5339.59 \text{ (unit cost)} = 2456.00$ paid in excess.

In response to audit objection memo Page No-33 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	614
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	614
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	614
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	614

15.6 - Excess payment on development works -

Name of the Work:- Const. of CC road from R.T.O office to Sukla house, W.No-10

Estimated Cost:-500000/-, Agreement value-494797/-, Scheme-14th FC,

Name of the Contractor:- Smt. Kabita Sahoo,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.87/02.01.17

M.B. No-05/14, Page-180 to 184

On checking of the above case record w.r.t M.B. and other relevant records, it was found that a sum of Rs.2082.00 as detailed below was paid in excess to the executant than the amount actually due for payment due to calculation error in measurement book in respect of item No.1 of the work i.e. Cement Concrete (1:2:4) with 12 mm size crusher broken hard granite chips including hosting and laying all cost etc. complete vide M.B.No-05/14 Page-181. Hence why the excess amount paid should not be suggested for recovery may be stated to audit.

As per M.B - $1 \times 12 \times 5.2 \times 0.15 = 9.86$

- $1 \times 7.1 \times 4.9 \times 0.13 = 4.57$

As per audit- $1 \times 12 \times 5.2 \times 0.15 = 9.36$

- $1 \times 7.1 \times 4.9 \times 0.13 = 4.52$

As such $(9.86 + 4.57 - 9.36 + 4.52 = 0.39 \text{ cum} \times 5339.59 \text{ (unit cost)}) = 2082.00$ paid in excess.

In response to audit objection memo Page No-34-35 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	521
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	521
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	520
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	520

15.7 - Excess payment on development works -

Name of the Work:- Const. of CC road from Sachidananda Ashram to old RTO office, W.No.-11

Estimated Cost:-999000/-, Agreement value-988784/-, Scheme-4th SFC,

Name of the Contractor:- Sri Hrusikesh Meher,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.21/21.11.16

M.B. No-21/13, Page-168 to 174

On checking of the above case record w.r.t M.B. and other relevant records, it was found that a sum of Rs.2005.00 was paid in excess to the executant than the amount actually due for payment due to non realisation of EGB cost. As the gross amount of the said bill was Rs.601609.00 and after deduction of govt. dues etc. of Rs.81425.00, the net amount should have been paid Rs.599604.00. But, the executant has been paid Rs.601609.00 as the empty gunny bags amounting to Rs.2005.00 was left out.

Hence, why the excess amount paid should not be suggested for recovery may be stated to audit.

In response to audit objection memo Page No-35 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	502
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	501
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	501
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	501

15.8 - Excess payment on development works -

Name of the Work:- Const. of CC drain from Pradeep Dash house to Bikram Mishra towards Girish Mishra W.No.-01.

Estimated Cost:-723000/-, Agreement value-715947/-, Scheme-Maint. Of R & B,

Name of the Contractor:- Sri Pradeep Ku Dash,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.01/09.12.16

M.B. No-05/15, Page-124 to 133

On checking of the above case records w.r.t the connected M.B. it was noticed that, as per item No. 9 vide M.B.No.-05/15 Page-132, Rs6800.00 has been paid towards cost of 2 pieces of 300 mm dia hume pipe. But, in support of the payment, the provision for fixing of hume pipe was not made in the agreement. Hence, in absence of the above fact, the payment made towards hume pipe is treated as excess payment.

Thus, why the excess amount of Rs.6800.00 should not be suggested for recovery may be clarified to audit.

In response to audit objection memo Page No-36 the local authority replied that the said amount will be recovered and credit shown at the time

of Exit Conference.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	1700
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	1700
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	1700
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	1700

15.9 - Excess payment on development works -

Name of the Work:- Const. of CC road from Deepak Suna house to Uddhab Mahanand house, W.No.-01.

Estimated Cost:-249000/-, Agreement value-248093/-, Scheme-Manint. Of R & B,

Name of the Contractor:- Sri Tapan Ku Surujal,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.121/31.03.17

M.B. No-05/16, Page-34 to 39

On checking o the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was accepted on Dtd.16.11.16 to complete the project within 1 month i.e. on 16.12.16. But, it was not completed in the scheduled time. The 1st Running Bill was done after the schedule time i.e. on Dt.07.03.17 amounting to Rs.244137.00. The provision for penalty for delayed completion of work was not made in the agreement of contract. So the liquidated damage was calculated as per the govt. provision @1.5% per month of the unfinished amount of work (to be calculated per day of delay).

As such, 1.5% of gross amount of Rs.244137.00 = 3662.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No. 4225 dtd.16.05.15 of DLFA, Odisha, BBSR. As the project was completed up to 1st R.A. Bill after 2 months and 19 days as it was mentioned in the agreement, the penalty for delay in completion is Rs.9643.00 towards liquidated damage. So why the amount of Rs.9643.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo Page No-25-26 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	2411
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	2411
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	2411
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	2410

15.10 - Excess payment on development works -

Name of the Work:- Const. of CC road from Hanuman Mandir to Canal road, W.No.-14

Estimated Cost:-996000/-, Agreement value-995900/-, Scheme-14th FC,

Name of the Contractor:- Sri Antaryami Parida,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.103/22.04.16

M.B. No-05/13, Page-169 to 175

On checking o the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was accepted on Dtd.20.02.16 to complete the project within 1 month i.e. on 20.03.16. But, it was not completed in the scheduled time. The 1st Running Bill was done after the schedule time i.e. on Dt.06.04.16 amounting to Rs.970635.00. The provision for penalty for delayed completion of work was not made in the agreement of contract. So the liquidated damage was calculated as per the govt. provision @1.5% per month of the unfinished amount of work (to be calculated per day of delay).

As such, 1.5% of gross amount of Rs.970635.00 = 14560.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No. 4225 dtd.16.05.15 of DLFA, Odisha, BBSR. As the project was completed up to 1st R.A. Bill after 17 days as it was mentioned in the agreement, the penalty for delay in completion is Rs.8251.00 towards liquidated damage. So why the amount of Rs.8251.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo Page No-26-27 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	2063
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	2063
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	2063
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	2062

15.11 - Excess payment on development works -

Name of the Work:- Const. of CC road from Balitikira to Talipada back side of Samaleswari school, W.No.-02

Estimated Cost:-402000/-, Agreement value-398221/-, Scheme-14th FC,

Name of the Contractor:- Sri Hrusikesh Meher,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.109/02.05.16

M.B. No-04/15, Page-36 to 42

On checking o the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was accepted on Dtd.22.02.16 to complete the project within 1 month i.e. on 22.03.16. But, it was not completed in the scheduled time. The 1st Running Bill was done after the schedule time i.e. on Dt.24.04.16 amounting to Rs.386182.00. The provision for penalty for delayed completion of work was not made in the agreement of contract. So the liquidated damage was calculated as per the govt. provision @1.5% per month of the unfinished amount of work (to be calculated per day of delay).

As such, 1.5% of gross amount of Rs.386182.00 = 5793.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No. 4225 dtd.16.05.15 of DLFA, Odisha, BBSR. As the project was completed up to 1st R.A. Bill after 1 month and 7 days as it was mentioned in the agreement, the penalty for delay in completion is Rs.7145.00 towards liquidated damage. So why the amount of Rs.7145.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo Page No-27-28 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Excicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	1787
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	1786
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	1786
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	1786

15.12 - Excess payment on development works -

Name of the Work:- Const. of CC road and culvert at Dash Pada, W.No.-3

Estimated Cost:-402000/-, Agreement value-401617/-, Scheme-14th FC,

Name of the Contractor:- Sri Hrusikesh Meher,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.15/23.05.16

M.B. No-02/15, Page-123to 130

On checking o the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was accepted on Dtd.01.03.16 to complete the project within 1 month i.e. on 01.04.16. But, it was not completed in the scheduled time. The 1st Running Bill was done after the schedule time i.e. onDt.05.05.16 amounting to Rs.394127.00. The provision for penalty for delayed completion of work was not made in the agreement of contract. So the liquidated damage was calculated as per the govt. provision @1.5% per month of the unfinished amount of work (to be calculated per day of delay).

As such, 1.5% of gross amount of Rs.394127.00 = 5912.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No. 4225 dtd.16.05.15 of DLFA, Odisha, BBSR. As the project was completed up to 1st R.A. Bill after 1 month

and 4 days as it was mentioned in the agreement, the penalty for delay in completion is Rs.6700.00 towards liquidated damage. So why the amount of Rs.6700.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo Page No-28-29 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	1675
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	1675
3	Smt. Pragyan Paramita Panigrahi	Junior Engineer	JE, Bargarh Municipality, Dist.-Bargarh	1675
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	1675

15.13 - Excess payment on development works -

Name of the Work:- Strengthening of existing pavement of New private Bus Stand at Bargarh

Estimated Cost:-5433000/-, Agreement value-5432326/-, Scheme-13th FC,

Name of the Contractor:- Sri Hrusikesh Meher,

Name of the JE:- Smt. Pragya Paramita Panigrahi

Name of the ME:- Sri Ajay Saha

Name of the EO:- Sushanta Rout

Voucher No.49/12.08.16 (2nd RA)

M.B. No-01/16, Page-79 to 84

On checking of the above case record w.r.t M.B. and other relevant records, it was found that a sum of Rs.6279.00 was paid in excess to the executant than the amount actually due for payment due to calculation error in measurement book in respect of item No.3 of the work i.e. Required for HYSD/M.S. Rod and labour for cutting, bending, binding, straighting and lying the grills and placing in position Including cost of rod and binding weir 18 to 20 gauge vide M.B.No.-08/15 (pre-measurement), Page 43-44. The rod measurement was arrived 58.91 qtls. (5.90 +53.00) but the same was allowed as 59.91 qtls. Thus the 1 qtl. Of rod including all cost @Rs.6279.36 (unit cost) is Rs.6279.00. Hence why the excess amount paid should not be suggested for recovery may be stated to audit.

In response to audit objection memo Page No-29-30 the local authority replied that the said amount will be recovered and credit shown at the time of Exit Conference.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Exicutive Officer	EO, Bargarh Municipality, Dist.-Bargarh	1570
2	Sri Ajay Kumar Saha	Municipal Engineer	ME, Bargarh Municipality, Dist.-Bargarh	1570
3	Smt. Pragyan Paramita	Junior Engineer	JE, Bargarh Municipality,	1570

	Panigrahi		Dist.-Bargarh	
4	Sri Sushanta Panigrahi	Incharge Accountant	Incharge Accountat, Bargarh Municipality, Dist.-Bargarh	1569

15.14 - Details of Case records verified by current audit-

Particulars	Nos. of works case records	Amount Involved
Total work case records due for verification	119	39131693
Work case records verified by audit	119	39131693
Balance works case records not verified by audit	0	0

15.15 - Persistent irregularities noticed in works account –

The following common irregularities are noticed during checking of the work case records as procedural defects. The points are consisting of basic elements of record maintenance in context of execution of work which should be kept in view of the payment process to avoid mess up of irregularities. The Local authority is recommended to take sincere effort to minimize these lapses by way of strengthening checking mechanism. Irregularities. The Local authority is recommended to take sincere effort to minimize these lapses by way of strengthening checking mechanism. Introduction of check list in this context is an alternative solution to check the increasing phenomenon of irregularities. The Junior Engineer, Municipal Engineer and Executive Officer are suggested to go through these lapses and refrain from such irregularities.

(a) All works of municipality are executed through tender process. The terms and conditions of the Contractor regarding penalty for non execution of work in scheduled time, realization of Govt revenue, EGB etc. are not mentioned in the agreement paper which may be ensured in future, Completion of work within the prescribed time as per agreement should be strictly ensured.

(b) Sanction order of every project which is essential are not attached to case records.

(c) Overwriting, uses of whitener etc. are noticed in measurement book. Overwriting, uses of whitener etc. are prohibited in measurement book. The wrong entry may be corrected by putting a line across the wrong entry and making a correct entry above the wrong entry with initial of the person having done such correction.

(d) Work register not maintained properly, which is quite essential to watch proper utilization of fund, progress and completion of work.

(e) Asset Register is not maintained.

(f) Completion certificate in respect of the completed project are not furnished in each case record.

(g) Sketch Map of land and proper identification of beneficiary are not attached to IHSDP case records.

(h) Asset Register not maintained.

(i) Photographs of transparency board are not available in most of the projects.

(j) Details of land scheduled are not furnished in case records.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - Audit of Units/Department

There are no separate units or departments in the Municipality audit of which can be conducted. Hence, audit on units or departments was not conducted by the present audit.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Member of Parliament Local Area Development MP LAD Scheme-

The scheme was announced by the Prime Minister in the parliament on 23rd December, 1993. It is a scheme fully funded by the Government of India.

The objective of the scheme is to enable MPs to recommend works of developmental nature with emphasis on the creation of durable community assets based on the locally felt needs to be taken up in their Constituencies. Right from inception of the Scheme, durable assets of national priorities viz. drinking water, primary education, public health, sanitation and roads, etc. are being created.

In 1993-94, when the Scheme was launched, an amount of Rs.5 lakh per Member of Parliament was allotted which became Rupees one crore per annum per MP constituency from 1994-95. This was stepped up to Rs.2 crore from 1998-99 and now it has been increased to Rs.5 crore from the financial year 2011-12.

All works to meet locally felt infrastructure and development needs, with an emphasis on creation of durable assets in the constituency are permissible under MPLADS except those prohibited in Annex-II. Expenditure on specified items of non-durable nature is also permitted as per list in the Annex-IIA. MPs are to recommend every year, works costing at least 15 per cent of the MPLADS entitlement for the year for areas inhabited by Scheduled Caste population and 7.5 per cent for areas inhabited by S.T. population. Each MP will recommend works up to the annual entitlement during the financial year in the format at Annex-III to the concerned District Authority. The District Authority will get the eligible sanctioned works executed as per the established procedure of the State Government. Each MP shall recommend eligible work on the MP's letter head duly signed by the MP. Recommendations by third parties and representatives of M.P.s are not admissible and cannot be acted upon.

The work and the site for the work execution by the MP shall not be changed, except with the concurrence of the MP concerned, but change will not be allowed once the work has commenced and expenditure liability incurred. The work, once recommended by the MP and sanctioned by the District Authority may be cancelled if so desired by the MP, only if the execution of the work has not commenced and the cancellation does not lead to any contractual financial liability/ cost on the Government. Funds from Member of Parliament Local Area Development Scheme (MPLADS) can be converged with MGNREGA with the objective of creating more durable assets. The minimum amount sanctioned under the MPLAD Scheme for any project or work should normally not be less than Rs.1 lakh. If, however, the District Authority is of the considered view that the work of lesser amount will be beneficial to the public at large, he/she may sanction the same, even if the cost of the work is less than Rs.1 lakh.

The annual entitlement of Rs 5 crore shall be released, in two equal installments of Rs 2.5 crore each, by Government of India directly to the District Authority of the Nodal District of the Member of Parliament concerned. The District Authority and Implementing Agencies will properly maintain MPLADS accounts. District Authority will furnish Utilization Certificate every year in the form prescribed in the Guidelines (Annex- VIII) to the State Government and the Ministry of Statistics and Programme Implementation.

It will be the responsibility of the officers of the Implementing Agencies to regularly visit the works spots to ensure that the works are progressing satisfactorily as per the prescribed procedure and specifications and the time schedule. The Implementing Agencies shall furnish physical and financial progress of each work to the District Authority every month with a copy to the concerned State Department. The Implementing (22) Agencies should provide the report also in the soft format. A work register should also be maintained by the implementing agencies showing details of the physical and financial progress of projects being undertaken by them. This register should also contain the details of spot visit made by the implementing agencies. Implementing Agency must inspect 100% of the works. The Implementing Agencies shall furnish completion report/certificates and utilization certificates to the District Authority within one month of completion of the works.

Physical and Financial targets and achievement of MPLAD Scheme –

Name of the Scheme	O.B	Funds received during the year	Total	Expenditure	Unspent balance at the end of the year	% of expenditure	No. of spill over project	No. of project planned during the year	Total	No. of project completed	No. of spill over projects to the next year	% of achievement
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MP LAD	1983557.83	500000.00	2483557.83	0.00	2483557.83	0.00	1	1	2	0	2	0
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It would be seen from the above table that during the year 2016-17, a sum of Rs 500000.00 was received towards grants under MPLAD. Out of the available funds of 2483557.83 (including OB), no amount was incurred expenditure during the period under audit. The percentage of utilization of funds is 0. Out of the total 2 nos. of projects, no projects were completed during 2016-17. The local authority is suggested to complete the incomplete project during the FY 2017-18.

The overall progress of MPLAD Scheme in this Municipality is far from satisfaction as the funds so received has not been utilized since long. The funds should have been utilized within one year of receipts of grant which has not been done. Due to non-utilization grants, the very purpose for which the Scheme was meant is defeated causing hindrance to welfare of the common people as well as the country as a whole. However, the local authority is suggested to utilize the balance funds under MPLAD and submit utilization certificate to proper quarter.

17.2 - SJSRY-NULM Scheme –

To reduce poverty and vulnerability of the urban poor households by enabling them to access gainful self employment and skilled wage employment opportunities, resulting in an appreciable improvement in their livelihoods on a sustainable basis, through building strong grassroots level institutions of the poor. The mission would aim at providing shelters equipped with essential services to the urban homeless in a phased manner. In addition, the mission would also address livelihood concerns of the urban street vendors by facilitating access to suitable spaces, institutional credit, social security and skills to the urban street vendors for accessing emerging market opportunities.

As per resolution No-34717/HUD,Dt-05.12.13 of Govt. of Odisha in Housing and Urban Development Department, The National Urban Livelihood Mission (NULM) a centrally sponsored scheme was to be implemented from 01.01.2014 after sub summing earlier urban poverty alleviation scheme namely SJSRY. The objective of NULM a flagship programme of the Ministry of Housing & Urban Livelihood Mission alleviation (M/O HUPA) is to reduce poverty and vulnerability of the urban poor household by enabling them to access gainful self employment, skill wage employment opportunities. The NULM shall be implemented in a mission mode for 5 years.

Considering the importance of the programme and to gear up the pace of implementation in a more effective manner, the following administrative set-up was established.

- 1.State Level Monitoring Committee (SLMC) under the chairmanship of Commissioner-cum-Secretary, H & UD Department.
- 2.State Urban Development Agency (SUDA) under the chairmanship of Hon'ble Minister H&UD Department.
- 3.District Urban Development Agency (DUDA) under the chairmanship of Collector & District Magistrate.
- 4.District Urban Poverty Alleviation Cell.
- 5.UBB/ Town Poverty Alleviation Cell (TPA Cell).
- 6.Urban Poverty Alleviation Programme Co-ordination and monitoring committee at ULB level.

Financial position of NULM:-

Social Mobilisation and Institutional Development	Skill Training	Capacity building and Training	Shelter for Urban Homeless
83000.00	2479200.00	240000.00	1600000.00

Particulars	Self-Employment	Social Mobilization & Institutional development	Employment Skill Training & Placement	Capacity Building & Training	Shelter for Urban Homeless
Opening Balance	36050.00	88000.00	5868.00	759808.00	1600000.00

Receipt	0.00	83000.00	2479200.00	240000.00	1600000.00
Total	36050.00	171000.00	2485068.00	999808.00	3200000.00
Expenditure	0.00	60000.00	191564.00	0.00	1096976.00
Closing Balance	36050.00	111000.00	2293504.00	999808.00	2103024.00

SEP(I)-Self Employment Programme Individual:-

In order to provide SEP(I) application was invited from individual by publishing notification in the notice board and through paper advertisement .A task force comprise of Executive Officer, IPO, Bankers, Lead Dist Manager representative of NGO. The work of TFC is to scrutinise the application, interest subsidy @7%was sanctioned to the beneficiaries.38 numbers of individuals were sanctioned with SEP (I) and the interest subsidy claimed by the bank to SLBC.

SEP(G)- Self Employment Programme Group:-

Under this component SHGs are getting interest subsidy .They have to pay only 7% interest to the bank towards repayment of the loan. The community organisers have to contact the SHG to make loan from the bank which charges is very less and the interest subsidy claimed by the bank to SLBC.

SM&ID Revolving Fund: -

During the financial year 2016-17the benefit of Social Mobilisation & Institutional Development Revolving Fund was extended to 6 numbers of group @ Rs-10000 to each group total amounting Rs-60000/-out of the available grant Rs.171000. The balance of Rs-111000/- is to be paid to different SHGs after completion of gradation of SHGs. So the balance amount couldn't be spent.

EST&P (Employment Skill Training & Placement):-

Under this component the Govt has to bear 30% towards training cost and supply of toolkits 50% expenditure for completion of training and 20% for if the training institute provide self employment or placement.

Out of the available grant of Rs-2485068.00 , a sum of Rs.191564.00 was incurred expenditure and the balance amount is Rs.2293504.00 under this component.

Capacity Building and Training (CB&T):- Under this component there is provision for capacity building of the Community organiser and training and salary of the community organiser. Out of available fund Rs.999808.00, no amount was incurred expenditure out of the above balance fund.

Shelter for Urban Homeless:- Under this component there is the provision to construct shelter for urban homeless. For construction of SUH tender was invited for Rs.4000000.00, 16 lakhs of fund was received during 2015-16 and also Rs.1600000 was received during 2016-17 from Govt. Out of available fund of Rs.3200000.00, Rs.1096976.00 was incurred expenditure during 2016-17. Now the construction work of SUH building is up to roof level.

Support to Urban Street Vendors (SUSV):- This component provides provision to support the urban street vendors and construction of vending zone. No fund was received by the Govt. under this component.

PARA: 18 MISCELLANEOUS

18.1 - Production of records which were not produced to previous audit POM, Page-3 and 14
The records and registers which were not produced to previous audit may be produced to the present audit for verification.The local authority was requested vide POM page -3 and 14 to produce the records which were reported as not produced and related expenditure were held under objection in the last and previous audit report for verification. The local authority failed to produce the records. As such the present audit could not verify the records in question. In response to objection memo, no reply was furnished by the local authority. However, the local authority is requested to produce the said records before the next audit for verification and settlement of audit objection.
18.2 - Non compliance to previous outstanding audit paras-POM, Page-14 and 20-21
The compliance to previous outstanding audit paras along with the audit compliance register may be produced to audit for verification. The

details of outstanding audit paras are furnished below.

Sl. No.	Audit Report No. with year of account	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock and store		Paragraphs pending for settlement other than misappropriation and defalcation		Total	
1	2	3	4	5	6	7	8
		No. of paragraphs	Amount	No. of paragraphs	Amount	No. of paragraphs	Amount
1	254638/2016-17	0	0	17	31795057.91	17	31795057.91

In response to objection memo, no reply was furnished by the local authority. However, the local authority is once again requested to produce the said records before the next audit for verification and settlement of audit objection.

18.3 - NON-REALISATION OF SECURITY DEPOSIT-

As per Rule- 269 of O.G.F.R. (vol.-I) the cashier, storekeeper and other subordinate staffs who are entrusted with the custody of cash or store should be required to furnish security and to execute a security bond. But it was not done till yet despite the objection in previous audit reports. The same may be ensured henceforth.

18.4 - Staff position of Bargarh Municipality as on 31.12.17

STAFF POSITION OF BARGARH MUNICIPALITY AS ON 31.12.17					
Sl. No.	Category of post	Sanctioned strength	Existing strength	Vacancy position	Remarks
	LFS CADRE	1	1	0	
1	Head Assistant	4	0	4	
2	Senior Assistant	9	5	4	
3	Junior Assistant	1	1	0	
4	Asst. Executive Engineer	1	0	1	
5	Junior Engineer	2	1	1	
6	Community Organiser	18	8	10	
	Total	36	16	20	
	NON-LFA CADRE (HEALTH SEC.)				
1	Jamadar	2	2	0	
2	Sweeper/Sweeppress	33	24	9	

3	Tractor Driver	1	0	1
4	Orderly Peon to AHO	1	1	0
	Total	37	27	10
1	TAX SECTION ESTT.	1	1	0
2	P.S to Tax & Licence	1	1	0
3	Asst. Tax Collector	3	3	0
4	Tax Collector	5	5	0
	Total	10	10	0
	PUBLIC WORKS ESTT.			
1	Amin	1	1	0
2	Peon	1	1	0
3	Work Sarkar	1	1	0
	Total	3	3	0
	UBS SECTION			
1	Peon	1	1	0
	Total	1	1	0
	GENERAL ESTT.			
1	Light Checker cum Peon	1	1	0
2	Children Park Chowkidar	1	1	0
3	Peon	1	1	0
4	Trasury Sarkar	1	1	0
5	Orderly Peon to EO	1	1	0
6	Peon	1	1	0
	Total	6	6	0
	OCTROI COLLECTION ESTT.			
	Octroi Tax Collector	18	18	0
	Octroi Peon	9	9	0
	Total	27	27	0
	MEDICAL ESTT.			
1	Lady Asst. Surgeon	1	0	1
2	Pharmacist	1	0	1
3	Nursing Orderly	2	2	0
4	Sweeper	2	1	1
5	Ambulance	1	1	0
	Total	7	4	3
	GRAND TOTAL	104	81	23
	WORKS -CHARGED			
1	Peon	3	3	0
2	Road Collie	16	13	3
3	Sweeper	43	34	9
4	Line man	3	2	1
5	Zamadar	1	1	0
	Total	66	53	14

	OCTROI ESTT.(adhoc)				
1	Octroi Tax Collector	12	12	0	
2	Octroi Peon	12	12	0	
	Total	24	24	0	
	CONTRACTUAL				
1	Junior Engineer	1	1	0	
2	Accountant	1	1	0	
3	Asst.Engineer	1	1	0	
4	Mis- Computer	1	1	0	
5	Community Organizer	4	3	1	
	Total	8	7	1	
	NMR/DLR				
1	Public-Works Estt.	10	10	0	
2	Heath Estt.	64	59	5	
	Total	74	69	5	
	LAST GRAND TOTAL	276	234	42	

The E.O. is advised to take necessary step for filling up the vacant post.

18.5 - Position of Cluster Houses/municipal quarters occupied by employees other than municipal employees-POM, Page-12

Whether there is any cluster houses/municipal quarters occupied by employees other than municipal employees? Whether any house rent has been collected from the occupants of these quarters? If yes, then furnish the number of cluster houses/ municipal quarters occupied by employees other than municipal employees with list of occupants and the amount of house rent collected during the financial year 2016-17. Due to non-submission of information, the fact cannot be ascertained. However, the local authority is suggested to furnish the said information before next audit for verification.

18.6 - Production of Quarter allotment file and House rent collection register-POM Page-13

The Quarter allotment file and House rent collection register for the year 2016-17 may be shown to audit for verification. The position of Municipal Quarters- Quarters occupied, vacant or damaged and collection of House rent thereof may be shown to audit for verification.

The above queries were made to the local but, no reply was furnished by the local authority. So, the fact cannot be ascertained. However, the local authority is suggested to furnish the said information before the next audit for verification.

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

19.1 - NON REMITTANCE OF GOVT. DUES-

The details position of Govt. dues which have been realized from works bills during the year covered under audit and their deposits and non remittance of Govt. Dues are furnished below.

COLLECTION AND DEPOSITS POSITION OF ROYALTY, VAT, LABOUR CESS,P.TAX & I.TAX Of BARGARH MUNICIPALITY. BARGARH FOR THE YEAR-2016-17						
Particulars	Royalty	VAT	Labour Cess	Professional Tax	Income Tax	Total(Rs.)
Dues outstanding for deposit at the beginning of the year	401575.00	1104890.00	1411366.00	0.00	296246.00	3214077.00
Amount collected during the year 2016-17	745420.00	2055223.00	411395.00	260875.00	411514.00	3884427.00
Total (Rs.)	1146995.00	3160113.00	1822761.00	260875.00	707760.00	7098504.00
Amount remitted during the year 2016-17	684232.00	2211072.00	388034.00	0.00	445136.00	3728474.00
Balance to be remitted at the end of the year 2016-17	462763.00	949041.00	1434727.00	260875.00	262624.00	3370030.00

From the above figure it is seen that Rs. 33,70,030.00 is outstanding about non deposited Govt. dues pending with the Municipality, it needs to be deposited in the appropriate heads of accounts.

In response to audit objection statement No.-24/Dtd.28.03.2018 Page-69,70 the local authority replied that the outstanding Govt. Dues will be deposited in the next Financial Year-2017-18.

Till the deposit of the same the non remittance Govt.Dues amounting to rupees Rs 33,70,030.00 has been kept under objection.

19.2 - Audit of Loan -POM, Page-74

As per Rule 149 of the Odisha Municipal Rules, 1953 a loan register is to be maintained in form number XXVII. Further, Rule 150 of the OM Rules, 1953 envisages that the loan amount shall not be appropriated even temporarily to any object other than that for which the loan was raised.The last audit report is also silent about the position loan. So, the position of loan could not be furnished in the present audit for the financial year-2016-17.

In response to the objection memo page No-74, no reply was furnished by the local authority. However, the local authority is suggested to maintain a loan register.

19.3 - Position of SD/EMD-POM, Page-74

On verification of cash books and case records, it was revealed that Security Deposit/EMD money has been deducted from each Contractor in tender works and laying in the Accounts of the Municipality but no ledger is maintained in this regard. POM page No.74 was issued to the local authority to furnish the deposit ledger showing the details of Deposit/ outstanding deposit refund of SD/EMD if any for verification. But, the local authority failed to furnish any reply. However, the local authority is suggested to maintain a register showing the SD/EMD position of the Municipality.

19.4 - Position of EPF/CPF POM, Page-46

In accordance with Rule 436 of O.M. Rules, 1953 every council shall maintain and administer a provident fund.

As per Rule 442 of O.M. Rules, 1953 a provident fund ledger in Form No. P.F. 5 is to be kept in the Municipal Office.

As per Rule 445 of O.M. Rules, 1953 the amount deducted from the pay bills as provident fund deductions and the contributions paid by the Council and other sums relating to the provident fund shall be lodged in the Government treasury and a separate cash book shall be maintained. The whole or any portion of such deduction, contributions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits.

As per Rule 446 of O.M. Rules, 1953 investments shall be made as early as practicable in the form of securities or deposits specified in the rule.

As per Rule 449 of O.M. Rules, 1953 the provident fund ledger, Abstract register, Cash Book and other records of the fund shall be examined monthly by the Executive Officer and shall be audited by the Examiner of Local Fund Accounts.

An abstract position of EPF/CPF is furnished below:-

Particulars	Position of EPF/CPF
Opening Balance	2140350.00
Amount deducted during the year 2016-17	1985674.00
Total	4126024.00
Amount deposited during the year 2016-17	1985674.00
Balance to be deposited as on 31.03.2017	2140350.00

It can be ascertain from the above table that, huge amount of EPF/CPF was kept in the Municipal fund. The local authority was stated that, all EPF money has been deposited and there is no outstanding EPF to be deposited. But, no compliance was furnished to present audit. However the local authority is once again suggested to trace out the balance position of EPF and deposit the same under compliance to audit.

PARA: 20 RESULT OF AUDIT

20.1 - Result of audit-

As a result of audit Rs.21124720.41 is held under objection which includes Rs716284.00 suggested for recovery out of which Rs.716284 is surchargeable. Besides this, Rs.6928.00 was recovered on the spot at the instance of audit.

20.2 - Remarks of audit -

Double entry accrual based accounting system (DEABAS) as per Odisha Municipal (Accounts) Rules 2012 has not been maintained. Cash analysis at the end of each month has not been done. Adequate tender documents, terms and conditions on agreement paper are not kept in case record. Vouchers guard files have not been dully pasted and maintained. The difference between bank pass book figures mentioned in the

cash books and the actual bank passbook balances have not been reconciled. Some of the prescribed registers are not maintained. Grants are not utilized fully. Huge amount of utilization certificates are pending for submission. Collections of different taxes are not up to the satisfaction. The DCB of taxes, fees and fines and other taxes u/s 290, leased properties may be prepared. The collection of license fees from mobile towers may be ensured. Some of the important records and registers, ledgers which are not maintained in this Municipality as stated in para 3 may be maintained. Summing up, the financial account of Bargarh Municipality for the financial year 2016-17 is far from satisfaction. It needs more improvement. The kind attention of the Executive Officer and the present Council is invited for better maintenance of accounts.

20.3 - Audit suggestion-

In view of the above remarks, the present audit gives following suggestions / recommendations:-

1. Double entry accrual based accounting system (DEABAS) may be maintained.
2. Conduct physical verification of liquid cash, stock and store periodically.
3. To maintain all records and registers prescribed under OM Rules, 1953.
4. To make analysis of the closing balance of cash at the end of each month.
5. To prepare realistic budget.
6. To park fund in eligible banks.
7. To reconcile the cash book balance with the bank balance.
8. To adjust the advance promptly and timely.
9. To utilize the sanctioned grant fully.
10. Submit utilization certificates to proper quarters promptly.
11. Ensure cent per cent collection of different taxes fees and fines.
12. Deposit EPF of the employees timely.
13. Take special care for payment of energy charges.
14. Remit government dues to proper quarters promptly.
15. Ensure proper check and supervision in every respect.

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	16225158.41	0.00	0.00	0.00	
2	8.1	53000.00	53000.00	53000.00	0.00	0.00	
3	11.1	420.00	420.00	420.00	0.00	0.00	
4	14.1	0.00	111948.00	0.00	0.00	0.00	
5	14.2	0.00	202800.00	0.00	0.00	0.00	
6	14.4	0.00	86000.00	0.00	0.00	0.00	
7	14.5	0.00	412500.00	0.00	0.00	0.00	
8	14.6	214582.00	214582.00	214582.00	0.00	0.00	
9	14.7	310000.00	310000.00	310000.00	0.00	0.00	
10	15.1	8799.00	8799.00	8799.00	0.00	0.00	
11	15.2	10301.00	10301.00	10301.00	0.00	0.00	
12	15.3	60876.00	60876.00	60876.00	0.00	0.00	
13	15.4	4593.00	4593.00	4593.00	0.00	0.00	

14	15.5	2456.00	2456.00	2456.00	0.00	0.00	
15	15.6	2082.00	2082.00	2082.00	0.00	0.00	
16	15.7	2005.00	2005.00	2005.00	0.00	0.00	
17	15.8	6800.00	6800.00	6800.00	0.00	0.00	
18	15.9	9643.00	9643.00	9643.00	0.00	0.00	
19	15.10	8251.00	8251.00	8251.00	0.00	0.00	
20	15.11	7145.00	7145.00	7145.00	0.00	0.00	
21	15.12	6700.00	6700.00	6700.00	0.00	0.00	
22	15.13	6279.00	6279.00	6279.00	0.00	0.00	
23	19.1	0.00	3370030.00	0.00	0.00	0.00	
Total		713932.00	21122368.41	713932.00	0.00	0.00	

Audit Certificate

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

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
Total					