

LOCAL FUND AUDIT, BARAGARH, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 436603/AR/2018-2019-BARAGARH

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bargarh Municipality. Bargarh
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	SRI SUSHANTA ROUT, FROM 01.04.2017 TO 31.03.2018
	Name of the Local Authority at the time of Audit :	SRI SUSHANTA ROUT, FROM 24-12-2018 to 19-03-2019
4	Duration of Audit :	24-12-2018 To 19-03-2019 (Mandays Consumed :- 68)
5	Name of the Auditors :	ACHYUTA NANDA BARIK - Lead Auditor(24-12-2018 to 19-03-2019) RANJAN SAHU - Auditor(24-12-2018 to 19-03-2019)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	26-04-2019
8	Entry Conference Date :	15-12-2018
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	07-06-2019

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand	Dt.24.12.2018, before transaction	Rs.91736.00	Rs. 91736.00	Subsidiary cash book page no.64	Nil
2	Gandhi Children park receipt books	Dt.24.12.2018, before transaction	70 nos	70 nos	SR Page no.14	Nil
3	Market fees receipt books	Dt.24.12.2018, before transaction	35 nos	35 nos	SR Page no. 28	Nil
4	Gandhi Children park receipt books	Dt.24.12.2018, before transaction	70 nos	70 nos	SR Page no.14	Nil
5	Service tax receipt books	Dt.24.12.2018, before transaction	19 nos	19 nos	SR Page no. 35	Nil
6	Toy train ticket	Dt.24.12.2018, before transaction	290 nos	290 nos	SR Page no. 39	Nil
7	User fees receipt, Rs. 20.00 per leaf	Dt.24.12.2018, before transaction	80 nos	80 nos	SR Page No.54	Nil
8	User fees receipt, Rs.10.00 per leaf	Dt. 24.12.2018, before transaction	122 nos	122 nos	SR Page No. 48	Nil
9	Building Plan approval form	Dt.24.12.2018, before transaction	1534 nos	1534 nos	SR Page no. 02	Nil
10	Mutation application form	Dt.24.12.2018, before transaction	20 nos	20 nos	SR Page No. 31	Nil
11	Copy application form	Dt.24.12.2018, before transaction	181 nos	181 nos	SR page no. 20	Nil
12	Parking fees receipt books	Dt.24.12.2018, before transaction	1658 nos	1658 nos	SR Page No.10	Nil
13	Holding tax receipt Books	Dt.24.12.2018, before transaction	89 nos	89 nos	SR Page no.06	Nil
14	ServicePostage Stamps	Dt.24.12.2018, before transaction	Rs. 163.00	Rs.163.00	SR Page no. 89	Nil
15	Miscellaneous Receipt Books	Dt.24.12.2018, before transaction	97 nos	97 nos	SR Page no. 02	Nil
16	Cattle market receipt books	Dt.24.12.2018, before transaction	1813 nos	1813 nos	SR Page no.19	Nil
17	Measurement Books	Dt.24.12.2018, before transaction	10 nos	10 nos	SR Page No.09	Nil

Comments

Physical verification:-

As per Rule-20(A) of Odisha Local Fund Audit Rules, 1951 before commencement of audit the physical verification was conducted on Dt.24.12.2018 (before transaction). Verified the liquid cash balance as on the day of commencement of audit and found Rs. 91,736.00 . Further, no discrepancy in liquid cash was noticed. Physical verification of liquid cash was recorded in Subsidiary Cash Book page no.64 on dtd.24.12.2018. Heavy retention of liquid cash was noticed which may be avoided in future.Physical verification of other items like Service Postage Stamp, unused measurement book, unused misc. receipt books and unused other receipt books have been recorded in the 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 verify 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

Sino	List Records/Register	Rules	Form No
1	Nominal Muster Roll (NMR)	Rule 340	Form W-II
2	Contract Agreement Form	Rule 341	Form W-III
3	Contract Certificate	Rule 343	Form W-IV
4	Register of Works	Rule 345	Form W-VI
5	Stock & Store Register of Municipality	Rule 346	Form W-VII
6	Stock account of Receipt Forms	Rule 196	Form L
7	Tax collector's Ledger	Rule 198	Form M
8	Tax collector's daily collection register	Rule 192	Form K
9	Tax Receipt Form	Rule 188	Form I
10	Demand and Collection Register	Rule 178	Form B
11	Stock Register of Stationery	Rule 172	Form No. XLIV
12	Assessment List	Rule 177	Form A
13	Stamp Account	Rule 172	Form No. XLIV
14	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
15	Register of Grants	Rule 80	Form No. XLII
16	Daily Collection Register	Rule 171	Form No. XL
17	Jamabandi Register	Rule 170	Form No. XXXVII
18	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
19	Stock account of License Number Plates	Rule 155	Form No. XXXII
20	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
21	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
22	Cash Book of the municipality	Rule 125	Form No. XIV
23	Periodical Increment Certificate	Rule 99	Form No. XI
24	Absentee Statement	Rule 97	Form No. X
25	Salary Bills	Rule 97	Form No. IX
26	Register of Bills	Rule 96	Form No. VII
27	Challan	Rule 87	Form No. VI
28	Subsidiary Cash Book	Rule 128 A	Form No. V-A
29	Cashier's Cash Book	Rule 81	Form No. V
30	Subsidiary account of special taxes	Rule 79	Form No.-IV
31	Abstract of the Budget Estimate	Rule 74	Form No. I-A
32	Budget Estimate	Rule 74	Form No. I
33	Measurement Book	Rule 365	Form W-VIII
34	Nominal Muster Roll (NMR)	Rule 340	Form W-II
35	Contract Agreement Form	Rule 341	Form W-III
36	Contract Certificate	Rule 343	Form W-IV
37	Register of Works	Rule 345	Form W-VI
38	Stock & Store Register of Municipality	Rule 346	Form W-VII
39	Stock & Store Register of Municipality	Rule 346	Form W-VII
40	Register of Works	Rule 345	Form W-VI
41	Contract Certificate	Rule 343	Form W-IV
42	Contract Agreement Form	Rule 341	Form W-III
43	Nominal Muster Roll (NMR)	Rule 340	Form W-II
44	Stock account of Receipt Forms	Rule 196	Form L
45	Tax collector's Ledger	Rule 198	Form M
46	Tax collector's daily collection register	Rule 192	Form K
47	Tax Receipt Form	Rule 188	Form I
48	Demand and Collection Register	Rule 178	Form B
49	Stock Register of Stationery	Rule 172	Form No. XLIV
50	Assessment List	Rule 177	Form A
51	Stamp Account	Rule 172	Form No. XLIV

52	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
53	Register of Grants	Rule 80	Form No. XLII
54	Daily Collection Register	Rule 171	Form No. XL
55	Jamabandi Register	Rule 170	Form No. XXXVII
56	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
57	Stock account of License Number Plates	Rule 155	Form No. XXXII
58	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
59	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
60	Cash Book of the municipality	Rule 125	Form No. XIV
61	Periodical Increment Certificate	Rule 99	Form No. XI
62	Absentee Statement	Rule 97	Form No. X
63	Salary Bills	Rule 97	Form No. IX
64	Register of Bills	Rule 96	Form No. VII
65	Challan	Rule 87	Form No. VI
66	Subsidiary Cash Book	Rule 128 A	Form No. V-A
67	Cashier's Cash Book	Rule 81	Form No. V
68	Subsidiary account of special taxes	Rule 79	Form No.-IV
69	Abstract of the Budget Estimate	Rule 74	Form No. I-A
70	Budget Estimate	Rule 74	Form No. I
71	Measurement Book	Rule 365	Form W-VIII
72	Stock account of Receipt Forms	Rule 196	Form L
73	Tax collector's Ledger	Rule 198	Form M
74	Tax collector's daily collection register	Rule 192	Form K
75	Tax Receipt Form	Rule 188	Form I
76	Demand and Collection Register	Rule 178	Form B
77	Stock Register of Stationery	Rule 172	Form No. XLIV
78	Assessment List	Rule 177	Form A
79	Stamp Account	Rule 172	Form No. XLIV
80	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
81	Register of Grants	Rule 80	Form No. XLII
82	Daily Collection Register	Rule 171	Form No. XL
83	Jamabandi Register	Rule 170	Form No. XXXVII
84	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
85	Stock account of License Number Plates	Rule 155	Form No. XXXII
86	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
87	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
88	Cash Book of the municipality	Rule 125	Form No. XIV
89	Periodical Increment Certificate	Rule 99	Form No. XI
90	Absentee Statement	Rule 97	Form No. X
91	Salary Bills	Rule 97	Form No. IX
92	Register of Bills	Rule 96	Form No. VII
93	Challan	Rule 87	Form No. VI
94	Subsidiary Cash Book	Rule 128 A	Form No. V-A
95	Cashier's Cash Book	Rule 81	Form No. V
96	Subsidiary account of special taxes	Rule 79	Form No.-IV
97	Abstract of the Budget Estimate	Rule 74	Form No. I-A
98	Budget Estimate	Rule 74	Form No. I
99	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Maintained

Sno	List Records/Register	Rules	Form No
1	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
2	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV

3	Deposit Ledger	Rule 142	Form No. XX
4	Advance Ledger	Rule 136	Form No. XV/III
5	Register of Outstanding Advances	Rule 140	Form No. XIX
6	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
7	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
8	Deposit Ledger	Rule 142	Form No. XX
9	Advance Ledger	Rule 136	Form No. XV/III
10	Register of Outstanding Advances	Rule 140	Form No. XIX
11	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
12	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
13	Deposit Ledger	Rule 142	Form No. XX
14	Advance Ledger	Rule 136	Form No. XV/III
15	Register of Outstanding Advances	Rule 140	Form No. XIX

C : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Progress statement of collection of taxes	Rule 200	Form N
2	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 Distrained property & sales	Rule 204	Form S
6	Register of Estimates & Allotments	Rule 332	Form W-I
7	Miscellaneous Supply Bill	Rule 343	Form W-V
8	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
9	Register of writes off of demands	Rule 190	Form J
10	Arrear Demand Register	Rule 187	Form H
11	Mutation Register	Rule 184	Form G
12	Register of Petitions	Rule 183	Form F
13	Form of appeal petition	Rule 183	Form E
14	Register of Interest Bearing Securities	Rule 147	Form No. XLI
15	Arrear List	Rule 170	Form No. XXXIX
16	Ledger of Lessees	Rule 170	Form No. XXXV/III
17	Miscellaneous Receipts	Rule 157	Form No. XXXIV
18	Register of Lands	Rule 160	Form No. XXXV
19	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
20	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
21	Loan Register	Rule 149	Form No. XXVII
22	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
23	Register of Investments	Rule 148	Form No. XXVI
24	Establishment Audit Register	Rule 146	Form No. XXV
25	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
26	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
27	Register of outstanding deposits	Rule 143	Form No. XXI
28	Register of adjustments	Rule 132	Form No. XVII
29	Abstract Register of Receipts	Rule 129	Form No. XV
30	Abstract Register of Expenditure	Rule 129	Form No. XVI
31	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
32	Permanent Advance Account	Rule 108	Form No. XII
33	Order Book	Rule 96	Form No. VIII
34	Schedule for the Budget Estimate	Rule 77	Form No. III
35	Progress statement of collection of taxes	Rule 200	Form N

36	Distrain Warrant Register	Rule 202	Form P
37	Warrant register	Rule 202	Form R
38	Form of inventory & Notice	Rule 203	Form Q
39	Register of Distrained property & sales	Rule 204	Form S
40	Register of Estimates & Allotments	Rule 332	Form W-I
41	Miscellaneous Supply Bill	Rule 343	Form W-V
42	Miscellaneous Supply Bill	Rule 343	Form W-V
43	Register of Estimates & Allotments	Rule 332	Form W-I
44	Register of Distrained property & sales	Rule 204	Form S
45	Form of inventory & Notice	Rule 203	Form Q
46	Warrant register	Rule 202	Form R
47	Distrain Warrant Register	Rule 202	Form P
48	Progress statement of collection of taxes	Rule 200	Form N
49	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
50	Register of writes off of demands	Rule 190	Form J
51	Arrear Demand Register	Rule 187	Form H
52	Mutation Register	Rule 184	Form G
53	Register of Petitions	Rule 183	Form F
54	Form of appeal petition	Rule 183	Form E
55	Register of Interest Bearing Securities	Rule 147	Form No. XLI
56	Arrear List	Rule 170	Form No. XXXIX
57	Ledger of Lessees	Rule 170	Form No. XXXVIII
58	Miscellaneous Receipts	Rule 157	Form No. XXXIV
59	Register of Lands	Rule 160	Form No. XXXV
60	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
61	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
62	Loan Register	Rule 149	Form No. XXVII
63	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
64	Register of Investments	Rule 148	Form No. XXVI
65	Establishment Audit Register	Rule 146	Form No. XXV
66	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
67	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
68	Register of outstanding deposits	Rule 143	Form No. XXI
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70	Abstract Register of Receipts	Rule 129	Form No. XV
71	Abstract Register of Expenditure	Rule 129	Form No. XVI
72	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
73	Permanent Advance Account	Rule 108	Form No. XII
74	Order Book	Rule 96	Form No. VIII
75	Schedule for the Budget Estimate	Rule 77	Form No. III
76	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
77	Register of writes off of demands	Rule 190	Form J
78	Arrear Demand Register	Rule 187	Form H
79	Mutation Register	Rule 184	Form G
80	Register of Petitions	Rule 183	Form F
81	Form of appeal petition	Rule 183	Form E
82	Register of Interest Bearing Securities	Rule 147	Form No. XLI
83	Arrear List	Rule 170	Form No. XXXIX
84	Ledger of Lessees	Rule 170	Form No. XXXVIII
85	Miscellaneous Receipts	Rule 157	Form No. XXXIV
86	Register of Lands	Rule 160	Form No. XXXV
87	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII

88	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
89	Loan Register	Rule 149	Form No. XXVII
90	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
91	Register of Investments	Rule 148	Form No. XXVI
92	Establishment Audit Register	Rule 146	Form No. XXV
93	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
94	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
95	Register of outstanding deposits	Rule 143	Form No. XXI
96	Register of adjustments	Rule 132	Form No. XVII
97	Abstract Register of Receipts	Rule 129	Form No. XV
98	Abstract Register of Expenditure	Rule 129	Form No. XVI
99	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
100	Permanent Advance Account	Rule 108	Form No. XII
101	Order Book	Rule 96	Form No. VIII
102	Schedule for the Budget Estimate	Rule 77	Form No. III

D : List of Records/Registers not Required

Sino	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 - 2017-2018

Sno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ALL CASH BOOKS	01-04-2017	3286794 63.60	35826275 1.79	68694221 5.39	38643542 4.08	31-03-2018	3005067 91.31	31-03-2018	3006867 91.79	-180000.4 8	
	GRAND TOTAL		3286794 63.60	35826275 1.79	68694221 5.39	38643542 4.08		3005067 91.31		3006867 91.79	-180000.4 8	

Comments

Para No.4.1:- Cash book wise Financial Position for the year 2017-18:-

An abstract of financial position of the Municipality for the financial year 2017-18 is furnished below.

SL	Name of the Cash Book	O.B. as on 01.04.17	Receipt during 2017-18	TOTAL	Expenditure during 2017-18	C.B. as on 31.03.18 as per Audit	CB as on 31.03.18 as per Cash Book	Difference
1	ACCOUNTANT CASH BOOK	159853605.37	128023633.2	287877238.52	194048148	93829090.52	93829090.52	0.00
2	MBPY CASH BOOK	25027273.00	27337525.00	52364798.00	26189400.00	26175398.00	26175398.00	0.00
3	SJSRY/NULM	1650699.00	5420662.5	7071361.50	4585736.04	2485625.46	2485625.46	0.00
4	NFBS	577493.00	685187.00	1262680.00	320052.64	942627.36	942627.43	-0.07
5	LFS CASH BOOK	2565.00	96.00	2661.00	0.00	2661.00	2661.00	0.00
6	NON-LFS CASH BOOK	856024.00	4069556.00	4925580.00	3566260.00	1359320.00	1359320.00	0.00
7	BRGF	9756463.00	430536.00	10186999.00	2262178.00	7924821.00	7924821.00	0.00
8	AWC	3630266.00	17199059.00	20829325.00	2824871.00	18004454.00	18004454.00	0.00
9	13TH FC/14TH FC	22427277.00	44498499	66925776.00	38144620.5	28781155.50	28781155.5	0.00
10	SD/HSY CASH BOOK	2979620.00	7803468.00	10783088.00	4205008.00	6578080.00	6758080.12	-180000.12
11	4TH SFC/SPL CC /MV CASH BOOK	21677989.00	15974845.00	37652834.00	12303597	25349237.00	25349237	0.00
12	ROAD DEV	15513184.00	317867.00	15831051.00	14868314.00	962737.00	962737.00	0.00
13	IHSDP CASH BOOK	2113632.23	62798641.14	64912273.37	40796111.65	24116161.72	24116162.01	-0.29
14	SWACHHABHARAT CASH BOOK	18774731.00	3566306.00	22341037.00	3292134.00	19048903.00	19048903.00	0.00
15	4TH SFC /DEVOLUTION	43410199.00	26136871.00	69547070.00	32263143.25	37283926.75	37283926.75	0.00
16	MLPAD	428443.00	0.00	428443.00	0.00	428443.00	428443.00	0.00
17	UNNATI	0.00	14000000.00	14000000.00	6765850.00	7234150.00	7234150.00	0.00
	GRAND TOTAL	328679463.60	358262751.79	686942215.39	386435424.08	300506791.31	300686791.79	-180000.48

Reconciliation of difference:-

CB of PS A/C as per Cash Book as on 31.03.2018	300686791.79
NFBS cash book	
Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-0.07
SD/Harischandra cash book	
Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-0.12

Less:- Cheque no. 160 was debited from HDFC Bargarh, AC No. 5020002731769 bank pass book on dt.12.02.2018, but not booked expenditure in SD/Harischandra Cash book till dt. 31.03.2018	-180000.00
IHSDP Cash Book	
Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-0.29
CB as per Audit as on dt.31.03.2018	300506791.31

Para No.4.2:- Details of Closing Balance as per Cash Book as on 31.03.2018:-

SI No	Name of the Cash Book	No of Bank pass book	Name of the Bank	Bank A/c No	Closing Balance in Bank as mention in Cash Book
1	MBPY	1	ICICI BARGARH	63705001594	25311463.00
		2	SBI, Bargarh	30881868414	863935.00
			Total		26175398.00
2	NULM	1	BOI, Bargarh	558510110011764	1842148.86
		2	SBI, Bargarh	31058633527	523471.00
		3	PNB, Bargarh	402000010000466'3	17708.00
		4	UCO Bank, Bargarh	5808	6261.00
		5	UCO Bank, Bargarh	3609	7240.70
		6	PNB, Bargarh	402000010000459'3	17933.00
		7	IOB, Bargarh	1044	15767.90
		8	Andhra Bank, Bargarh	3801100003855	43542.60
		9	Union Bank, Bargarh	369302010001965	11552.40
			Total		2485625.46
3	NFBS	1	IOB, Bargarh	150401000003350	942627.43
			Total		942627.43
4	LFS Pension	1	SBI, Bargarh	30333108469	2661.00
			Total		2661.00
5	Non-LFS	1	SBI, Bargarh	11042700706	1359320.00
			Total		1359320.00
6	BRGF	1	BOB, Bargarh	32550100004199	7924821.00
			Total		7924821.00
7	AWC	1	HDFC Bank Bargarh	50100079225477	206424.00

		2	Indian Bank Bargarh	6594191061	17798030.00
			Total		18004454.00
8	13th/14th FC	1	SBI, Bargarh	31294644880	1659281.50
		2	PL AC		27121874.00
			Total		28781155.50
9	SD/Harischandra	1	HDFC Bank Bargarh	5020002731769	207995.12
		2	Canara Bank	3140101006641	6550085.00
			Total		6758080.12
10	SPL CC/MV/4th SFC/R & B/NRB	1	BOI, Bargarh	558510110007400	20495185.00
		2	PL AC		4854052.00
			Total		25349237.00
11	Road Development	1	SBI, Bargarh	31864022986	962737.00
			Total		962737.00
12	Devolution	1	UBI, Bargarh	454011014985	13655742.75
			PL AC		23628184.00
			Total		37283926.75
13	IHSDP	1	Syndicate Bank	80142200022336	24116162.01
		2	HDFC Bank Bargarh	18171450000065	0.00
			Total		24116162.01
14	MPLAD	1	HDFC Bank Bargarh	18171450000011	428443.00
			Total		428443.00
15	SBM	1	SBI, Bargarh	35743272732	4393.00
		2	AXIS BGH	915010037705824	19044510.00
			Total		19048903.00
16	UNNATI	1	UCO Bank, Bargarh	6380110078402	7234150.00
			Total		7234150.00
17	ACCOUNTANT	1	P/L Account		41065177.35
		2	Syndicate Bank	80142200029401	2149671.29
		3	Axis Bank Bargarh	492010100073653	2881193.00
		4	IDBI Bank Bargarh	746104000012856	977208.83
		5	SBI Current Account	11042670237	10307756.16
		6	Allahabad Bank	50112299137	1626470.19

	7	BOI (GC Park)	558510110005458	351808.00
	8	DCB Bargarh	1031240022001	38456.20
	9	ICICI Bank Bargarh	62701000389	1361041.00
	10	Vijaya Bank	741001101000001	1963340.00
	11	HDFC Bank Bargarh	18171450000024	-4156367.00
	12	HDFC Bank Bargarh	18171450000011	4200187.82
	13	ADB, Bargarh	10455633204	2200.40
	14	BOB Bargarh	32550100010473	-2909902
	15	Syndicate Bank	80142210020453	28303478.28
	16	Indian Bank Bgh	6517003252	4250008.00
	17	PNB bargarh	160561	1417363.00
			Total	93829090.52
			Grand Total	300686791.79

Para No.4.3:- Financial Statement (Receipt and Expenditure):-

A detailed position of head-wise receipt and expenditure for the financial year 2017-18 is furnished below.

RECEIPTS			
Sl. No.	Particulars	Receipt-2016-17	Receipts 2017-18
	TAXES		
	Holding	1999351.70	2126754.75
	Latrine	361503.40	349666.45
	Light	1321446.15	1403281.85
	Water	1278995.85	1390236.10
	Total	4961297.10	5269939.15
	LICENSE AND OTHER FEES		
	Land R/S	3712354.00	3745728.00
	Stall rent	2762755.00	3042220.00
	Service Tax	205500.00	231000.00
	U/S 290	744355.00	561300.00
	Building Plan	622098.00	1032100.00
	License Fee	0.00	0.00
	Trade License	8500.00	0.00
	Town Hall		431200.00
	Ananda Mandap		98700.00
	Total	8055562.00	9142248.00
	RECEIPT UNDER SPECIAL ACT		
	Cattle Market	38175.00	29145.00
	Parking Fee	300960.00	296600.00
	Saleable Form	3355.00	5340.00
	User Fee	278880.00	219605.00

	RTI Act	565.00	616.00
	Total	621935.00	551306.00
	REVENUE DERIVED FROM MUNICIPAL PROPERTY		
	Water Tanker	63000.00	49565.00
	Gandhi Park	172510.00	480415.00
	H.C. Dozer	62450.00	41800.00
	Cess pool	145695.00	229000.00
	Market Fee	639025.00	691465.00
	Mobile Toilet	27500.00	78000.00
	Road Cutting	24761.00	20741.00
	Total	1134941.00	1590986.00
	GRANT RECEIVED FROM STATE GOVERNMENT		
	14TH FC Basic Grant	31292000.00	34670000.00
	MV TAX	5954000.00	6489000.00
	Maint. Of R & B	4371000.00	4371000.00
	Maint. Of Non-Residential Building	474000.00	474000.00
	Road Development	5342000.00	0.00
	Devolution Fund	22273000.00	22069000.00
	Creation and maintenance of Capital Asset	2835000.00	2804000.00
	OC Grant		65965000.00
	LFS & Non-LFS Pension	98678000.00	0.00
	Solid Waste Management	3721000.00	0.00
	AWC Building	596600.00	16800000.00
	Hon. & TA/DA	76600.00	69450.00
	Arrear Pension & Basic	146240000.00	30468000.00
	WODC	500000.00	3400000.00
	MP LAD	500000.00	0.00
	MLALAD		1500000.00
	CGF		1400000.00
	Protection & conservation of water bodies	1000000.00	0.00
	Grant of Attabira NAC	24503426.00	0.00

	Unnati		7234150.00
	NULM		5289000.00
	SBM		387550.00
	GRAND TOTAL OF GRANTS	348356626.00	203390150.00
	OTHER THAN GRANT		
	NFSA	16000.00	0.00
	Harishchandra	207500.00	0.00
	MBPY	24979100.00	18393372.00
	NFBS	340000.00	0.00
	NULM	4402200.00	0.00
	Remuneration to BLO	211500.00	503250.00
	Swachha Bharat Mission	5260815.00	0.00
	Total	35417115.00	18896622.00
	DEPOSITS		
	EMD/ISD	45000.00	8200.00
	Security Deposit	1593114.00	9396582.00
	Total	1638114.00	9404782.00
	Miscellaneous		
	Slum Quarter Rent	2900.00	0.00
	IHSDP beneficiary contribution	235200.00	0.00
	Audit recovery	34426.00	82927.00
	Renewal of Contractor License	4000.00	0.00
	Remuneration of BLOs	503250.00	0.00
	Wall painting	16000.00	0.00
	Refund of Salary	25442.00	0.00
	Mobile Tower Rent	818094.19	0.00
	Marriage registration Fee	21000.00	36000.00
	Tender Paper	666905.00	1602067.00
	Transfer from IHSDP to General Cash Book	11047861.00	20400000.00
	Div. from Non-LFS to Geneal Cash book	14459681.00	0.00
	Transfer from RD to Devolution	25238473.00	0.00
	Transfer from General to IHSDP	9514502.00	62000630.00

	Transfer from RD to SBM Cash Book		692550.00
	Transfer from all cash books to Deduction A/C cash book	6724263.00	0.00
	Row permission for laying OFC cable	203250.00	0.00
	Bank Interest	8694415.31	9445351.64
	Unclassified		
	Total	78209662.50	94259525.64
	ADJUSTMENT		
	Royalty	745420.00	1494936.00
	Withheld	10000.00	2272944.00
	OST	2055223.00	1048018.00
	Labour Cess	411395.00	858758.00
	Income Tax	411415.00	823137.00
	Professional Tax	260875.00	260225.00
	Empty Cement Bags	115978.00	199756.00
	Pension Contribution	33795.00	40840.00
	Bank Loan	84077.00	3250.00
	EMD	149900.00	0.00
	LIC	73743.00	77276.00
	HRA	8400.00	6200.00
	HBA	46000.00	8000.00
	GPF	57500.00	75000.00
	CPF	120620.00	156000.00
	EPF	1865054.00	2295139.00
	Advance Adjustment	3233000.00	6137714.00
	Total	11376281.00	15757193.00
	Grand Total	489771533.60	358262751.79

2. Statement showing the details of Expenditure in respect of Bargarh Municipality for the year 2017-2018 -

Statement showing the details of Expenditure in respect of Bargarh Municipality for the year 2017-2018			
Sl. No.	Particulars	2016-17	2017-18
	General Establishment		
	Office Estd. Pay	986315.00	895423.00
	Office Estd. grade pay	223974.00	231470.00
	Office Establishment DA	1240057.00	1388495.00
	Office Estd. HRA	83251.00	93352.00
	Office Estd. OA	1250.00	1500.00

	TOTAL	2534847.00	2610240.00
	Collection Establishment		
	Tax Estd. Pay	576770.00	600480.00
	Tax Estd. Grade pay	127202.00	127200.00
	Tax Estd. DA	885331.00	972658.00
	Tax Estd. HRA	70397.00	72768.00
	OA		
	TOTAL	1659700.00	1773106.00
	Octroi Establishment		
	Octroi Estd. Pay	5341096.00	3121128.00
	Octroi Estd. Grade Pay	639649.00	587252.00
	Octroi Estd. DA	4982526.00	4954111.00
	Octroi Estd. HRA	380867.00	364902.00
	Octroi Estd. OA	1500.00	1856568.00
	TOTAL	11345638.00	10883961.00
	Public health Establishment		
	P.H. Estd. Pay	509536.00	466720.00
	P.H. Estd. Grade Pay	74773.00	79200.00
	P.H. Estd. DA	628928.00	729747.00
	P.H. Estd. HRA	50762.00	54592.00
	TOTAL	1263999.00	1330259.00
	Works Establishment		
	Works Estd. Pay	1080372.00	1084404.00
	Works Estd. Grade Pay	214800.00	250500.00
	Works Estd. DA	1210976.00	1326152.00
	Works Estd. HRA	84087.00	91874.00
	OA		1500.00
	TOTAL	2590235.00	2754430.00
	UBS Establishment		
	UBS Estd. Pay	294569.00	606118.00
	UBS Estd. Grade Pay	50516.00	159626.00
	UBS Estd. DA	369429.00	369429.00
	UBS Estd. HRA	29684.00	29684.00
	UBS Estd. IA	31200.00	31200.00
	CA		17231.00
	PC		0.00
	OA		0.00
	TOTAL	775398.00	1213288.00
	Scavenging Establishment		
	Scavenging Estd. Pay	892901.00	2517818.00
	Scavenging Estd. Grade Pay	213933.00	535933.00
	Scavenging Estd. DA	715846.00	3398412.00
	Scavenging Estd. HRA	50124.00	251619.00

	Scavenging Estd. WA	2160.00	6630.00
	TOTAL	1874964.00	6710412.00
	Work Charge Office Establishment		
	WCOE Pay	520530.00	2722796.00
	WCOE Grade Pay	155980.00	800792.00
	WCOE DA	850610.00	4708541.00
	WCOE WA	68666.00	360832.00
	OA		12000.00
	TOTAL	1595786.00	8604961.00
	DLR Establishment		
	DLR Public Work Wages	708800.00	706046.00
	NMR Scavenging Wages	4210342.00	3915596.00
	Wages of Outsourcing Staff	10373031.00	4862800.00
	TOTAL	15486373.00	9484442.00
	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	3566260.00
	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	10694490.00
	Refund of EMD	16460.00	
	Refund Secutity Deposit	268923.00	2768619.00
	Refund of APS	22800.00	
	Unutilised Leave Salary	711552.00	
	DA Arrear	1054315.00	
	Legal charges	8000.00	87194.00
	Maint. Of Street Light	13247829.00	664976.00
	SA to Chairman / Vice Chairman	30000.00	20000.00
	SA to Councilors	24000.00	62650.00
	TOTAL	92076324.00	17864189.00
	PUBLIC WORKS		

Park and Greenery	285245.00	
Performance Based Incentive	0.00	
Attabira Grant	0.00	
Dhanujatra Boundry Wall	0.00	
Kalyan Mandap	2195401.00	689445.00
Town Hall	927713.00	3004118.00
Special Development Programme Fund (MLA LAD)	1180173.00	0.00
WODC	1040450.00	294324.00
OC Grant	13701728.00	38457870.04
AWC	1431706.00	2824871.00
Basic Grant 14 FC	11410607.00	38144620.50
13TH FC	6055908.00	
4 SFC	1007785.00	12303597.00
BRGF	1251393.00	2262178.00
R & B	5263946.00	0.00
SPL Problem Fund (Refund)	3327785.00	0.00
Road Development	1308539.00	14868314.00
Devolution Fund	6232082.00	32263143.25
MLA LAD	0.00	1366330.00
SBM/IHHL		3292134.00
NULM		4585736.04
TOTAL	56620461.00	154356680.83
OTHERS EXPENDITURES		
MBPY	21844200.00	26189400.00
NULM	5772693.56	0.00
NFBS	861000.00	320052.64
IHSDP	2410410.00	40796111.65
SBM/IHHL	1357700.00	0.00
Stationery Printing	24120.00	1163451.00
Telephone Charges	27983.00	63680.00
Advertisement Charges	408597.00	932433.00
Energy Charges	32209156.00	2282424.00
Payment of water charges		1794271.00
Solid Waste Management	60000.00	
Contingency	192310.00	
Hire Charges of Vehicle	740967.00	709114.00
Obseque Charges	10000.00	
Maint. Of Gandhi Children Park	310140.00	761642.00
Maint. Of Vehicle	4012298.00	675017.00
Purchase of Machinery	0.00	1855266.00
Attabira NAC	11484000.00	0.00
Postage Stamp	8000.00	10550.00

NFSA expenses	16000.00	0.00
Accounting Expenses	22000.00	
Bank Charges	984.00	623.96
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 from General to IHSDP	9514502.00	20400000.00
Transfer from IHSDP to General		62000630.00
Transfer from R D to SBM		692550.00
TOTAL	148871068.56	160647216.25
Govt. dues and extraordinary debt		
Advance Paid	5613500.00	6913460.00
CPF/EPF	1985674.00	231000.00
Income Tax	445136.00	307987.00
Labour Cess	388034.00	304799.00
VAT/OST	2211072.00	219188.00
Royalty	684232.00	225805.00
TOTAL	11327648.00	8202239.00
GRAND TOTAL	361508327.56	386435424.08

Para 4.4. Non-issue of Miscellaneous Receipt against cheques/BDs received from different funding agencies:-(POM No)

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 Formno. 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.

Para4.5.Sub-Un realistic budget-Lack of coherence between estimated receipt and expenditures and actual - (POM No. 62/15.03.2019, page No. 126)

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 realisation 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. Deviation of actual receipt and expenditure from the budgeted receipt and expenditure figures and supplementary budget prepared/approved if any, may be furnished in the following format.

Receipts			Expenditures		
As per budget	actual	% of variation	As per budget	actual	% of variation
283631750.00	358262751.79	26.31%	354238000.00	386435424.08	9.09%

Although there is no much difference between the total receipts and expenditures as per budget and actual, in so many head of accounts, there are 100 % deviation between the budgeted receipts, expenditures and the actual one. Special attention should be given while preparation of budget.

Para-4.6-Assets and Liability :-

The assets and liability position of the Municipality for the financial 2017-18 as on 31.03.2018 is furnished below.

LIABILITY	VALUE	ASSETS	VALUE
OUTSTANDING LOAN	0.00	INVESTMENT	33000.00
SALARY PAYABLE	3563125.00	OUTSTANDING ADVANCE	3003965.00
ENERGY CHARGES PAYABLE	1985446	CLOSING BALANCE OF ALL CASH BOOK	300506791.31
UN REMITTED GOVT. DUES	6537100.00	OUTSTANDING TAXES	5127405.70
DEPOSIT REFUNDABLE	9404782.00	AMOUNT SURCHARGED	715864.00
UNSPENT GRANT	383082255.8		309387026.01
OUTSTANDING EPF DEPOSIT	2140350.00	LIABILITY OVER ASSETS	97326032.79
ASSETS OVER LIABILITY			
TOTAL	406713058.80	TOTAL	406713058.80

It would be seen from the above table that the liability of the Municipality is Rs.9,73,26,032.79 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 - 2017-2018

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	ALL BANKS	000	01-04-2017	319454367.81	31-03-2018	300686791.79	18767576.02	
	GRAND TOTAL			319454367.81		300686791.79	18767576.02	

Reconciliation

Para5.1: The details of difference between the pass books and cash books for the year 2017-18 are furnished below.

Sl No	Name of the Cash Book	No of Bank pass book	Name of the Bank	Bank A/c No	Closing Balance date as on	Closing Balance in Bank Pass Book	Closing Balance date as on	Closing Balance in Bank as mention in Cash Book	Difference
1	MBPY	1	ICICI BARGARH	63705001594	31/03/2018	28612642.00	31/03/2018	25311463.00	3301179.00
		2	SBI, Bargarh	30881868414	31/03/2018	863935.00	31/03/2018	863935.00	0.00
2	NULM	1	BOI, Bargarh	558510110011764	31/03/2018	1856878.86	31/03/2018	1842148.86	14730.00
		2	SBI, Bargarh	31058633527	31/03/2018	523471.00	31/03/2018	523471.00	0.00
		3	PNB, Bargarh	402000010000466'3	31/03/2018	17708.00	31/03/2018	17708.00	0.00
		4	UCO Bank, Bargarh	5808	31/03/2018	6261.00	31/03/2018	6261.00	0.00
		5	UCO Bank, Bargarh	3609	31/03/2018	7240.70	31/03/2018	7240.70	0.00
		6	PNB, Bargarh	402000010000459'3	31/03/2018	17933.00	31/03/2018	17933.00	0.00
		7	IOB, Bargarh	1044	31/03/2018	15767.90	31/03/2018	15767.90	0.00
		8	Andhra Bank, Bargarh	3801100003855	31/03/2018	43542.60	31/03/2018	43542.60	0.00
		9	Union Bank, Bargarh	369302010001965	31/03/2018	0.00	31/03/2018	11552.40	-11552.40
		10	SDCC, Mahila Branch, Bgh	15053001457	31/03/2018	0.00	31/03/2018	0.00	0.00
		11	UBI, Bargarh	454010024813	31/03/2018	0.00	31/03/2018	0.00	0.00
3	NFBS	1	IOB, Bargarh	150401000003350	31/03/2018	942627.43	31/03/2018	942627.43	0.00
4	LFS Pension	1	SBI, Bargarh	30333108469	31/03/2018	2661.00	31/03/2018	2661.00	0.00
5	Non-LFS	1	SBI, Bargarh	11042700706	31/03/2018	1359320.20	31/03/2018	1359320.00	0.20

6	BRGF	1	BOB, Bargarh	32550100004199	31/03/2018	7931125.00	31/03/2018	7924821.00	6304.00
7	AWC	1	HDFC Bank Bargarh	50100079225477	31/03/2018	208230.00	31/03/2018	206424.00	1806.00
		2	Indian Bank Bargarh	6594191061	31/03/2018	17830975.00	31/03/2018	17798030.00	32945.00
8	13th/14th FC	1	SBI, Bargarh	31294644880	31/03/2018	1971582.50	31/03/2018	1659281.50	312301.00
		2	PL AC		31/03/2018	27121874.00	31/03/2018	27121874.00	0.00
9	SD/Harischandra	1	HDFC Bank Bargarh	5020002731769	31/03/2018	27995.12	31/03/2018	207995.12	-180000.00
		2	Canara Bank	3140101006641	31/03/2018	7598103.00	31/03/2018	6550085.00	1048018.00
10	SPL CC/MV/4th SFC/R & B/NRB	1	BOI, Bargarh	558510110007400	31/03/2018	20573898.00	31/03/2018	20495185.00	78713.00
		2	PL AC		31/03/2018	4854052.00	31/03/2018	4854052.00	0.00
11	Road Development	1	SBI, Bargarh	31864022986	31/03/2018	962737.00	31/03/2018	962737.00	0.00
12	Devolution	1	UBI, Bargarh	454011014985	31/03/2018	14829248.75	31/03/2018	13655742.75	1173506.00
			PL AC		31/03/2018	23628184.00	31/03/2018	23628184.00	0.00
13	IHSDP	1	Syndicate Bank	80142200022336	31/03/2018	24149775.01	31/03/2018	24116162.01	33613.00
		2	HDFC Bank Bargarh	18171450000065	31/03/2018	215398.65	31/03/2018	0.00	215398.65
14	MPLAD	1	HDFC Bank Bargarh	18171450000011	31/03/2018	0.00	31/03/2018	428443.00	-428443.00
15	SBM	1	SBI, Bargarh	35743272732	31/03/2018	5423.00	31/03/2018	4393.00	1030.00
		2	AXIS BGH	915010037705824	31/03/2018	19065911.00	31/03/2018	19044510.00	21401.00
16	UNNATI	1	UCO Bank, Bargarh	6380110078402	31/03/2018	7234150.00	31/03/2018	7234150.00	0.00
17	ACCOUNTANT	1	P/L Account		31/03/2018	41065177.35	31/03/2018	41065177.35	0.00

	2	Syndicate Bank	80142200029401	31/03/2018	1224378.38	31/03/2018	2149671.29	-925292.91
	3	Axis Bank Bargarh	492010100073653	31/03/2018	2820344.00	31/03/2018	2881193.00	-60849.00
	4	IDBI Bank Bargarh	746104000012856	31/03/2018	4082929.00	31/03/2018	977208.83	3105720.17
	5	SBI Current Account	11042670237	31/03/2018	6948371.16	31/03/2018	10307756.16	-3359385.00
	6	Allahabad Bank	50112299137	31/03/2018	2832906.69	31/03/2018	1626470.19	1206436.50
	7	BOI (GC Park)	558510110005458	31/03/2018	240547.00	31/03/2018	351808.00	-111261.00
	8	DCB Bargarh	1031240022001	31/03/2018	38456.20	31/03/2018	38456.20	0.00
	9	ICICI Bank Bargarh	62701000389	31/03/2018	1359741.00	31/03/2018	1361041.00	-1300.00
	10	Vijaya Bank	741001101000001	31/03/2018	1925479.00	31/03/2018	1963340.00	-37861.00
	11	HDFC Bank Bargarh	18171450000024	31/03/2018	369364.00	31/03/2018	-4156367.00	4525731.00
	12	HDFC Bank Bargarh	18171450000011	31/03/2018	6647492.80	31/03/2018	4200187.82	2447304.98
	13	ADB, Bargarh	10455633204	31/03/2018	2200.40	31/03/2018	2200.40	0.00
	14	Allahabad C/A	21395644109	31/03/2018	0.00	31/03/2018	0.00	0.00
	15	HDFC BARGARH	50100079225477	31/03/2018	0.00	31/03/2018	0.00	0.00
	16	BOB Bargarh	32550100010473	31/03/2018	3627510.00	31/03/2018	-2909902	6537412.00
	17	Syndicate Bank	80142210020453	31/03/2018	28309476.11	31/03/2018	28303478.28	5997.83
	18	Indian Bank Bgh	6517003252	31/03/2018	4063981.00	31/03/2018	4250008.00	-186027.00
	19	PNB bargarh	160561	31/03/2018	1417363.00	31/03/2018	1417363.00	0.00
		Grand Total			319454367.81		300686791.79	18767576.02

Para 5.2.Details of difference between the Closing Balance as per Bank Pass Books and Cash Book Bank as on dt. 31.03.2018 (POM No.59/15.03.2018, Page no. 114-120)

It would be seen from the above table that the closing balance of bank as mentioned in the cash book as on 31.03.2018 was Rs. 30,06,86,791.79 and the actual closing balance of bank pass books as on 31.03.2018 was Rs.31,94,54,367.81 So, there is a difference of Rs.1,87,67,576.02 in between the cash books and passbooks closing balance figures as on 31.03.2018. POM was issued to the local authority to intimate audit the reason for such difference.

But, the local authority failed to sort out the detail of difference. The local authority replied that some bank accounts have been reconciled and rest will be done subsequently. But, the local authority failed to produce the reconciliation statement prepared by him. In absence of the reconciliation statement, the details of reconciliation cannot be verified.

However, the local authority is once again suggested to pay special attention to reconcile the difference between the cash book and pass book and produce before next audit for verification. Till then Rs.1,87,67,576.02 is kept under objection.

Para No. 5.3:- Reconciliation of bank pass book with cash book (POM No.59/15.03.2018, Page no. 114.120):-

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 passbook 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. The reconciliation statement is furnished below:-

Reconciliation Statement of Bank Pass Books with Cash Books as on 31.03.2018

SL No	Particulars of Difference	Amount
1	SBI Bargarh, Ac No.30881868414 (MBPY)	
	CB as per Cash Book as on 31.03.2018	863935.00
	Less: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	0.00
	CB as per bank Pass book as on 31.03.2018	863935.00
2	ICICI Bank Bargarh, Ac No.63705001594 (MBPY)	
	CB as per Cash Book as on 31.03.2018	25311463.00
	Add:- Chq no. 359/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 360/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 361/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 362/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 366/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 367/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 369/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 370/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 371/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 373/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 354/13.02.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 352/13.02.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 350/13.02.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 342/13.02.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 343/13.02.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 334/31.01.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 337/31.01.2018 was debited from cash book but not debited from bank pass book as on dt.	900.00

31.03.2018	
Add:- Chq no. 315/31.12.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 301/18.12.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 291/09.11.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 292/09.11.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 297/09.11.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 279/13.10.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 273/13.10.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 261/03.09.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 258/14.09.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 255/14.09.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 227/11.08.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 229/11.08.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 233/11.08.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 234/11.08.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 236/11.08.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 235/11.08.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 238/11.08.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 240/11.08.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 215/13.07.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
Add:- Chq no. 216/13.07.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00

	Add:- Chq no. 222/13.07.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 209/13.07.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 211/13.07.2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 198/03.06..2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 195/03.06..2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 194/03.06..2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add:- Chq no. 189/03.06..2017 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	300.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	3287379.00
	CB as per bank Pass book as on 31.03.2018	28612642.00
3	BOI Bargarh, Ac No- 558510110011764 (NULM)	
	CB as per Cash Book as on 31.03.2018	1842148.86
	Add:- Chq no. 550/13.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	14730.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	0.00
	CB as per bank Pass book as on 31.03.2018	1856878.86
3	Union Bank Bargarh, Ac No- 369302010001965 (NULM)	
	CB as per Cash Book as on 31.03.2018	11552.40
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-11552.40
	CB as per bank Pass book as on 31.03.2018	0.00
5	BOB Bargarh , AC No. 32550100004199 (BRGF)	
	CB as per Cash Book as on 31.03.2018	7924821.00
	Add:- Chq no. 194/31.03.2018 was debited from cash book but debited from bank pass book as on dt. 06.04.2018	6304.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	0
	CB as per bank Pass book as on 31.03.2018	7931125.00
6	HDFC Bank Bargarh , AC No.50100079225477 (AWC)	
	CB as per Cash Book as on 31.03.2018	206424.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	1806.00
	CB as per bank Pass book as on 31.03.2018	208230.00

7	Indian Bank Bargarh , AC No.6594191061 (AWC)	
	CB as per Cash Book as on 31.03.2018	17798030.00
	Add:- Chq no. 097182/14.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	32945.00
	CB as per bank Pass book as on 31.03.2018	17830975.00
8	SBI bargarh , AC No. 31294644880 (13th/14th FC)	
	CB as per Cash Book as on 31.03.2018	1659281.50
	Less:- Cheque no. 898710/06.03.2018 was debited from cash book on dt. 06.03.2018, but debited from bank pass book on dt.06.04.2018	82782.00
	Less:- Cheque no. 898712/16.03.2018 was debited from cash book on dt. 16.03.2018, but debited from bank pass book on dt.06.04.2018	60755.00
	Less:- Cheque no. 898716/23.03.2018 was debited from cash book on dt. 16.03.2018, but debited from bank pass book on dt.06.04.2018	15004.00
	Less:- Cheque no. 898717/23.03.2018 was debited from cash book on dt. 16.03.2018, but debited from bank pass book on dt.07.04.2018	155760.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-2000.00
	CB as per bank Pass book as on 31.03.2018	1971582.50
9	Bank of India Bargarh, Ac No.558510110007400 (MV/4th SFC)	
	CB as per Cash Book as on 31.03.2018	20495185.00
	Add:- Chq no.8968/23.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	77381.00
	Add:- Chq no.8970/23.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	1332.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	0.00
	CB as per bank Pass book as on 31.03.2018	20573898.00
10	HDFC Bargarh, AC No. 5020002731769 (SD/Harischandra)	
	CB as per Cash Book as on 31.03.2018	207995.12
	Less:- Cheque no. 160 was debited from bank pass book on dt.12.02.2018, but not debited from cash book till dt. 31.03.2018	-180000.00
	CB as per bank Pass book as on 31.03.2018	27995.12
11	Canara Bank Bargarh, AC No. 3140101006641 (SD/Harischandra)	
	CB as per Cash Book as on 31.03.2018	6550085.00
	Add:-Other receive credited in bank on dt30.11.2017, but not taken to cash book till dt. 31.03.2018	72101.00
	Add:- Interest receive credited in bank on dt30.11.2017, but not taken to cash book till dt. 31.03.2018	36056.00
	Add:- Interest receive credited in bank on dt18.12.2017, but not taken to cash book till dt. 31.03.2018	43107.00
	Add:- Interest receive credited in bank on dt18.12.2017, but not taken to cash book till dt. 31.03.2018	109756.00

	Add:- Chq no. 934219/29.03.2018 was debited from cash book but not debited from cash book till dt. 31.03.2018.	1048018.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-261020.00
	CB as per bank Pass book as on 31.03.2018	7598103.00
12	UBI Bargarh , AC No. 454011014985 (Devolution)	
	CB as per Cash Book as on 31.03.2018	13655742.75
	Add:- Chq no.290995/23.03.2018 was debited from cash book but not debited from bank pass book as on dt. 31.03.2018	1173506.00
	CB as per bank Pass book as on 31.03.2018	14829248.75
13	Syndicate Bank Bargarh, AC No.80142200022336 (IHSDP)	
	CB as per Cash Book as on 31.03.2018	24116162.01
	Add:- Chq no. 754050/31.03.2018 was debited from cash book but not debited from cash book till dt. 31.03.2018.	33613.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	0.00
	CB as per bank Pass book as on 31.03.2018	24149775.01
14	HDFC Bargarh, Ac No.18171450000065 (IHSDP)	
	CB as per Cash Book as on 31.03.2018	0.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	215398.65
	CB as per bank Pass book as on 31.03.2018	215398.65
15	SBI Bargah , AC NO.35743272732 (SBM/parking AC)	
	CB as per Cash Book as on 31.03.2018	4393.00
	Add:- Interst receive credited to bank on dt.25.06.2017, but not taken to cash book till dt.31.03.2018	44.00
	Add:- Interst receive credited to bank on dt.25.09.2017, but not taken to cash book till dt.31.03.2018	893.00
	Add:- Interst receive credited to bank on dt.25.12.2017, but not taken to cash book till dt.31.03.2018	47.00
	Add:- Interst receive credited to bank on dt.25.03.2018, but not taken to cash book till dt.31.03.2018	46.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	0.00
	CB as per bank Pass book as on 31.03.2018	5423.00
16	Axis Bank Bargah , AC NO.915010037705824 (SBM)	
	CB as per Cash Book as on 31.03.2018	19044510.00
	Add:- Chq no. 143830/06.03.2018 was debited from cash book but not debited from cash book till dt. 31.03.2018.	18281.00
	Add:- Chq no. 143833/27.03.2018 was debited from cash book but not debited from cash book till dt. 31.03.2018.	3120.00

	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	0.00
	CB as per bank Pass book as on 31.03.2018	19065911.00
17	Syndicate bank Bargarh, AC No. 80142200029401 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	2149671.29
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-925292.91
	CB as per bank Pass book as on 31.03.2018	1224378.38
18	Syndicate bank Bargarh , AC No.80142210020453 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	28303478.28
	Less: Bank chages debited form bank on dt. 11.10.2017, but not was debited from cash book as on dt, 31.03.2018	-30.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	6027.83
	CB as per bank Pass book as on 31.03.2018	28309476.11
19	Axis Bank Bargarh, AC No. 2010100073653(Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	2881193.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-60849.00
	CB as per bank Pass book as on 31.03.2018	2820344.00
20	IDBI Bargarh, AC No. 746104000012856 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	977208.83
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	3105720.17
	CB as per bank Pass book as on 31.03.2018	4082929.00
21	SBI Bargarh, Current AC No.11042670237 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	10307756.16
	Add:- Other receive credited to bank on dt.24.04.2017, but not taken to cash book till dt. 31.03.2018	26250.00
	Add:- Cemtex deposit credited to bank on dt.03.05.2017, but not taken to cash book till dt. 31.03.2018	8250.00
	Less:-MCC issue debited from bank on dt.17.07.2017, but not taken to cash book till dt. 31.03.2018	-177.00
	Add:- Other receive credited to bank on dt.23.11.2017, but not taken to cash book till dt. 31.03.2018	750.00
	Add:- Chq deposit CCPC BBSR credited to bank on dt.29.03.2018, but not taken to cash book till dt. 31.03.2018	166200.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-3560658.00

	CB as per bank Pass book as on 31.03.2018	6948371.16
22	CICI Bargarh, AC No.62701000389 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	1361041.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-1300.00
	CB as per bank Pass book as on 31.03.2018	1359741.00
23	Vijaya Bank Bargarh, AC No. 741001101000001 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	1963340.00
	Add:- Grant receive from Nizarat office in bank pass book on dt.16.05.2017 but not credited to cash book till dt. 31.03.2018 .	5000.00
	Less:-Chq no. 31425332 paid to Sushanta Rout and debited from bank on dt.11.04.2017, but not taken to cash book till dt. 31.03.2018	-5000.00
	Less:-Chq no. 31425333 paid to Suudhir Pradhan and debited from bank on dt.11.04.2017, but not taken to cash book till dt. 31.03.2018	-4000.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-33861
	CB as per bank Pass book as on 31.03.2018	1925479.00
24	HDFC Bargarh, AC No.18171450000024 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	-4156367.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	4525731.00
	CB as per bank Pass book as on 31.03.2018	369364.00
25	HDFC Bargarh, AC No. 18171450000011 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	4200187.82
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	2447304.98
	CB as per bank Pass book as on 31.03.2018	6647492.80
26	Indian Bank Bargarh, AC No.6517003252 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	4250008.00
	Add:-Chq no. 071534/04.02..2018 was debited from bank on dt.04.02.2018, but not debited from cash book till dt. 31.03.2018	-186027.00
	CB as per bank Pass book as on 31.03.2018	4063981.00
27	BOI Bargarh (GC Park) , AC No. 558510110005458 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	351808.00
	Add:- Cheque no.0072588 /13.03.2018 debited from cash book on dt. 13.03.2018, but not debited from bank pass book till dt. 31.03.2018	10784
	Add:- Cheque no.072588 /13.03.2018 debited from cash book on dt. 13.03.2018, but not debited from bank pass book till dt. 31.03.2018	14784.00
	Add:- Cheque no.072584 /04.09.2017 debited from cash book on dt. 04.09.2017, but not debited from bank pass book till dt. 31.03.2018	15400.00

	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	-152229.00
	CB as per bank Pass book as on 31.03.2018	240547.00
28	BOB Bargarh, AC No. 32550100010473 (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	-2909902.00
	Add:- Cheque no.056 /15.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018	1550651.00
	Add:- Cheque no.057/15.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018	110231.00
	Add:- Cheque no.058/24.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018	538630.00
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	4337900.00
	CB as per bank Pass book as on 31.03.2018	3627510.00
29	Allahabad Bank Bargarh , AC No.50112299137 (MF) (Accountant cash book)	
	CB as per Cash Book as on 31.03.2018	1626470.19
	Less: Bank chages debited form bank on dt. 27.12.2017, but not was debited from cash book as on dt, 31.03.2018	-236.00
	Less: Bank chages debited form bank on dt. 20.12.2017, but not was debited from cash book as on dt, 31.03.2018	-26.00
	Add:-Chq no. 3915/08.11.2017 was debited from bank on dt.08.11.2017, but not debited fromcash book till dt. 31.03.2018	-4254.00
	Add:-Chq no. 3917/15.11.2017 was debited from bank on dt.08.11.2017, but not debited fromcash book till dt. 31.03.2018	-1050
	Add:-Chq no. 608793/27.10.2017 was debited from bank on dt.08.11.2017, but not debited fromcash book till dt. 31.03.2018	-19335
	Less: Bank chages debited form bank on dt. 27.10.2017, but not was debited from cash book as on dt, 31.03.2018	-236
	Less:MCC issue chages debited form bank on dt. 24.10.2017, but not was debited from cash book as on dt, 31.03.2018	-700
	Less: Bank chages debited form bank on dt. 06.10.2017, but not was debited from cash book as on dt, 31.03.2018	-236
	Less: MCC chq chages debited form bank on dt. 17.04.2017, but not was debited from cash book as on dt, 31.03.2018	-800
	Less: MCC chq chages debited form bank on dt.03.04.2017, but not was debited from cash book as on dt, 31.03.2018	-40
	Add:- Cheque no.4597 /14.03.2018 debited from cash book on dt. 14.03.2018, but not debited from bank pass book till dt. 31.03.2018	7844
	Add:- Cheque no.4601 /19.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018	3262

Add:- Cheque no.4603 /24.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018	132844
Less:- Cheque no. 107025 to 10727/25.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-10000
Add:- Cheque no.4605/24.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018	10500
Add:- Cheque no.4606/24.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018	10000
Less:- Cheque no. 107028 to 10735/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-10000
Less:- Cheque no. 107036 to 10738/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-12000
Less:- Cheque no. 107028 to 10735/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-4000
Add:- Cheque no.4607/24.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018	210630
Less:- Cheque no. 929154, 929160, 929162/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-18000
Less:- Cheque no. 929163, 929164, 929165/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-18000
Less:- Cheque no. 929166, 929167, 929168/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-18000
Less:- Cheque no. 929169, 929170, 929172/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-10000
Add:- Cheque no.4609/27.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018	2160
Less:- Cheque no. 929175, 929174/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-4000
Less:- Cheque no. 929176,929177/21.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-12000
Less:- Cheque no. 588183, 588182, 588193/19.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-18000

Less:- Cheque no. 588179, 588180, 588181/19.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-18000
Less:- Cheque no. 588194, 588195, 588199/19.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-18000
Less:- Cheque no. 588200, 588202, 588203/19.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-18000
Less:- Cheque no. 588204, 588205, 588206/19.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-18000
Add:- Cheque no.4610/31.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018		137652
Add:- Cheque no.4611/31.03.2018 debited from cash book , but not debited from bank pass book till dt. 31.03.2018		10848
Less:- Cheque no. 588207, 958421, 958422/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-14000
Less:- Cheque no. 958429, 958431, 958432/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-14000
Less:- Cheque no. 958457, 695600/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-8000
Less:- Cheque no. 958454, 958455, 958456/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-12000
Less:- Cheque no. 695611,695612/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-10000
Less:- Cheque no. 5670, 5669/14.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-12000
Less:- Cheque no. 129560,129561/19.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-12000
Less:- Cheque no. 4803, 4804/19.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.		-1200

	Less:- Cheque no. 4807, 4808/12.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-8000
	Less:- Cheque no. 886497, 886498/20.03.2018 was credited in cash book towards tender paper cost on dt 29.03.2018 , but not credited in bank pass book till dt.31.03.2018.	-4200
	Add: - previous difference as per AR No. 354153/AR/2017-2018-BARAGARH	1009009.5
	<u>CB as per bank Pass book as on 31.03.2018</u>	2832906.69

Para No. 5.4:- Less closing balance in pass book than the cash book:-(POM No.59/15.03.2018, Page no. 119.120)

On checking of the actual closing balance of bank pass book and closing balance of bank pass book as mentioned in the cash book as on 31.03.2018, it was seen that the following bank balances were less than the bank balance as mentioned in the cash book.

SI No	Name of the Cash Book	Name of the Bank	Bank A/c No	Closing Balance in Bank Pass Book	Closing Balance in Bank as mention in Cash Book	Difference
1	NULM	Union Bank, Bargarh	369302010001965	0.00	11552.40	-11552.40
2	SD/Harischandra	HDFC Bank Bargarh	5020002731769	27995.12	207995.12	-180000.00
3	MPHAD	HDFC Bank Bargarh	18171450000011	0.00	428443.00	-428443.00
4	Accountant	Syndicate Bank	80142200029401	1224378.38	2149671.29	-925292.91
5	Accountant	Axis Bank Bargarh	492010100073653	2820344.00	2881193.00	-60849.00
6	Accountant	SBI Current Account	11042670237	6948371.16	10307756.16	-3359385.00
7	Accountant	BOI (GC Park)	558510110005458	240547.00	351808.00	-111261.00
		Grand Total		11261635.66	16338418.97	-5076783.31

Due to less closing balance in bank pass book than the Cash Book, the cases of misappropriation of cash cannot be ruled out. If any complicity will arise in future for the said discrepancies, the local authority will be held responsible for the lapse. In reply to the objection memo, the local authority replied that due to nonmaintenance of one scheme one account, some of the bank accounts are surplus and some of the accounts are rationally less which will be reconciled and produced before audit.

The local authority is suggested to reconcile the pass books and cash books and produce before next audit for verification.

Para No. 5.5 :- Irregular maintenance of accounts:-

On verification of cash books and pass books of the Municipality for the year 2017-18, it was revealed that one scheme one account has not been followed violating the Govt. instruction and multiple bank accounts are being maintained in a single scheme. The EO is advised to abide by the govt. instruction and maintain one scheme one account hence forth. The details are described below.

A. Non maintenance of one scheme one account : (POM No.60/15.032.2019, Page no.121-123)

SI No	No of Bank pass book	Name of the Bank	Bank A/c No
1		MBPY	
	1	ICICI BARGARH	63705001594
	2	SBI, Bargarh	30881868414
2		NULM	

	1	BOI, Bargarh	558510110011764
	2	SBI, Bargarh	31058633527
	3	PNB, Bargarh	402000010000466'3
	4	UCO Bank, Bargarh	5808
	5	UCO Bank, Bargarh	3609
	6	PNB, Bargarh	402000010000459'3
	7	IOB, Bargarh	1044
	8	Andhra Bank, Bargarh	3801100003855
	9	Union Bank, Bargarh	369302010001965
3		AWC	
	1	HDFC Bank Bargarh	50100079225477
	2	Indian Bank Bargarh	6594191061
4		SD/Harischandra	
	1	HDFC Bank Bargarh	5020002731769
	2	Canara Bank	3140101006641
5		IHSDP	
	1	Syndicate Bank	80142200022336
	2	HDFC Bank Bargarh	18171450000065
6		SBM	
	1	SBI, Bargarh	35743272732
	2	AXIS BGH	915010037705824
7		ACCOUNTANT CASH BOOK	
	1	PL AC	
	2	Syndicate Bank	80142200029401
	3	Axis Bank Bargarh	492010100073653
	4	IDBI Bank Bargarh	746104000012856
	5	SBI Current Account	11042670237
	6	Allahabad Bank	50112299137
	7	BOI (GC Park)	558510110005458
	8	DCB Bargarh	1031240022001
	9	ICICI Bank Bargarh	62701000389
	10	Vijaya Bank	741001101000001
	11	HDFC Bank Bargarh	18171450000024
	12	HDFC Bank Bargarh	18171450000011
	13	ADB, Bargarh	10455633204
	14	BOB Bargarh	32550100010473
	15	Syndicate Bank	80142210020453

	16	Indian Bank Bgh	6517003252
	17	PNB bargarh	160561

B. Multiple schemes in one Bank A/C:-

SI No	HDFC Bargarh, AC No. 18171450000011
1	MPLAD
2	Accountant

Para 5.6. Parking of Municipality funds in ineligible banks:- (POM no.30/10.01.2019., Page No.-49-50)

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 eligible banks and not violating the above instructions. 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.

Para No.5.7- Maintenance of Flexi Account instead of saving bank account for parking of centrally sponsored schemes:- (POM No.62/15.03.2018, Page no. 127)

As per letter No.35425/F, dtd.12.10.2012, all departments were asked to instruct the implementing agencies which are authorized to keep the Central share and State share or only central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher rate of interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. But, on verification of the cashbooks, it was revealed that, funds of central schemes like NOAP, MGNREGS, 13th FCA etc. and state schemes like BRGF, GGY, CC Road etc. have been kept in saving bank accounts. Had the said funds kept in flexi accounts, the Municipality would have accrued higher interest in comparison to saving bank account. Due to non-keeping of scheme funds in flexi accounts, the Municipality has been deprived of getting higher interest. So, the local authority is suggested to keep funds of central scheme, state scheme, and centrally sponsored scheme in flexi accounts in consultation with the bankers so as to earn higher interest.

Para No.5.8- Sub-Parking of Municipal funds outside the domain in the cash books:- (POM no.30/10.01.2019., Page No.-49-50)

The local authority was asked to furnish the parking of Municipal funds outside the domain in the cash books for the year 2017-18 through objection memos. In reply, the local authority replied that there is no such fund parked outside the domain in the cash books.

Para No.5.9- 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 : (POM no.10/31.12.2018., Page No.-16)

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 - 2017-2018

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	All	0	0	0	0.00	0	The details of Stock position is furnished below.

Comments

The stock position of different stocks for the year 2017-18 are furnished below.

ELECTRICAL MATERIALS STOCK POSITION OF BARGARH MUNICIPALITY FOR FY 2017-18								
SL No	Name of the Item	O.B. As on dt. 01.04.2017	Received during 2017-18	Total	Issued during 2017-18	C.B. as on dt. 31.03.2018 as per audit	C.B. as on dt. 31.03.2018 as per stock register	S/R Page No
1	TUBE LIGHT 40 WATT	0	650	650	511	139	139	199
2	CHOKE 40 WATT	44	300	344	344	0	0	20
3	STARTER	75	0	75	43	32	32	22
4	TUBE HOLDER	99	200	299	299	0	0	29
5	BLACK TAPE	13	90	103	103	0	0	36
6	PL WIRE	100	0	100	75	25	25	41
7	SERVICE WIRE 2.5 MM	0	180	180	97	83	83	46
8	SERVICE WIRE 4 MM	0	360	360	360	0	0	57
9	SERVICE WIRE 6 MM	35	180	215	215	0	0	66
10	SERVICE WIRE 10 MM	0	0	0	0	0	0	71
11	MULTY STAND WIRE 6 MM	59	0	59	0	59	59	81
12	MULTY STAND WIRE 1.5 MM	77	90	167	42	125	125	76
13	SV LAMP 70 WATT	19	20	39	39	0	0	85
14	SV LAMP 250 WATT	15	42	57	57	0	0	206
15	SV LAMP 400 WATT	19	12	31	19	12	12	88
16	METAL LAMP 250 WATT	5	0	5	5	0	0	91
17	METAL LAMP 400 WATT	2	18	20	15	5	5	93
18	SV CHOWK 70 WATT	15	26	41	41	0	0	97
19	SV CHOWK 250 WATT	6	42	48	45	3	3	99
20	SV CHOWK 400 WATT	4	18	22	20	2	2	100
21	IGNATOR SV 250/400 WATT	24	48	72	72	0	0	104
22	CAPASITOR 10 MFD	7	0	7	1	6	6	104
23	CAPASITOR 42 MFD	1	0	1	1	0	0	104
24	CAPASITOR 33 MFD	11	42	53	30	23	23	106
25	PLAIN LAMP 100 WATT	3	0	3	3	0	0	107
26	PENDENT HOLDER	14	0	14	5	9	9	109
27	SV HOLDER 250 WATT	58	0	58	25	33	33	110

28	SV HOLDER 70/125 WATT	19	0	19	10	9	9	112
29	MASTER TUBE HOLDER 36 WATT	1	6	7	1	6	6	113
30	T 5 HOLDER	138	0	138	89	49	49	116
31	GI BEND PIPE 1"	61	0	61	18	43	43	118
32	GI BEND PIPE 2"	72	0	72	29	43	43	123
33	GI WIRE	0	5	5	5	0	0	129
34	CLAMP WITH NUT BOLT	624	0	624	43	581	581	131
35	CUT OUT 63 MPR	3	6	9	1	8	8	136
36	CUT OUT 100 MPR	0	6	6	3	3	3	138
37	CUT OUT 200 MPR	0	6	6	1	5	5	140
38	T-5 LAMP (CFL) 24 WATT	36	1100	1136	1136	0	0	190
39	T-5 CHOKE (CFL) 24 WATT	0	260	260	240	20	20	202
40	T-5 FITTING 4X24	9	0	9	8	1	1	154
41	MCB 40/32 MPR MCB	5	0	5	3	2	2	155
42	HEAVY CONNECTOR SINGLE	2	0	2	2	0	0	156
43	HEAVY CONNECTOR 32 AMP	2	0	2	2	0	0	157
44	CFL LAMP 18 WATT	3	0	3	3	0	0	158
45	CFL LAMP 23 WATT	3	0	3	3	0	0	161
46	36 WATT MASTER TUBE	26	12	38	24	14	14	165
47	DP SWITCH	15	0	15	15	0	0	167
48	DIGITAL TIMER	1	6	7	7	0	0	173
49	PVC BOX 4"X6" WITH PLATE	20	0	20	8	12	12	175
50	PEDESTAL FAN	0	3	3	3	0	0	179
51	CHANGE OVER	0	1	1	1	0	0	179
52	CFL LAMP 10 WATT	0	12	12	12	0	0	182

2.SANITATION, VEHICLE AND GENERAL STOCK POSITION FOR THE YEAR 2017-18 -

SANITATION, VEHICLE AND GENERAL STOCK POSITION FOR THE YEAR 2017-18								
SI No	NAME OF THE ARTICLES	OB	RECEIVED DURING 2017-18	TOTAL	ISSUED DURING 2017-18	CB as on 31.03.2018 as per audit	CB as on 31.03.2018 as per stock register	S/R Page
		AS ON 01.04.2017						
1	WHEEL BORROW	33	50	83	70	13	13	4
2	BLECHING POWDER	645	22500	23145	20000	3145	3145	35
3	LIME POWDER DUST	876	0	876	750	126	126	43
4	LIME POWDER DHELA	0	2500	2500	2250	250	250	47
5	SADA KODI	6	50	56	50	6	6	53
6	KANTA KODI	29	50	79	67	12	12	59
7	DALA(BOMBOO BASKET)	13	400	413	350	63	63	65
8	IRON RAFA	28	100	128	80	48	48	74

9	HAND GLOVES	50	0	50	35	15	15	77
10	MALIRIA OIL	50	4000	4050	3800	250	250	80
11	PHUL JHADU	5	30	35	30	5	5	81
12	BELCHA	0	50	50	40	10	10	88
13	JHADU	142	2000	2142	1800	342	342	114
14	LONG HANDLE BROOM STICK	40	0	40	40	0	0	122
15	DRAIN BRUSH	485	2000	2485	2100	385	385	160
16	FOGING MAC. LEQUIDE	0	68	68	68	0	0	162
17	CESSPOOL VALVE	1	0	1	0	1	1	166
18	CESSPOOL PIPE	0	0	0	0	0	0	168
19	SABAL BIG	0	8	8	8	0	0	170
20	MASK	0	0	0	0	0	0	172
21	TANGIA (SMALL	0	10	10	10	0	0	174
22	TANGIA (BIG	0	0	0	0	0	0	176
23	GHAN BIG	0	6	6	6	0	0	178
24	DAA	0	10	10	10	0	0	180
25	RICKSHOW	4	0	4	0	4	4	182
26	Lock	0	0	0	0	0	0	184
27	CHAIR ORNET	0	52	52	0	52	52	186
28	VIP CHAIR	0	14	14	0	14	14	186
29	OFFICE FURNITURE	0	2	2	0	2	2	188
30	NET PLASTIC	0	0	0	0	0	0	190
31	PLATI RASI	0	0	0	0	0	0	192
32	BIAMETRIC MACHINE	1	0	1	0	1	1	193
33	NAPKIN	0	10	10	10	0	0	195
34	CEMENT GAMALA	0	0	0	0	0	0	196
35	CC TV CAMERA	24	0	24	0	24	24	197
36	TV	2	0	2	0	2	2	198
37	GRASS CUTTER	1	0	1	0	1	1	199
38	WATER BOTTLE	0	0	0	0	0	0	200
39	FOOT NET	0	0	0	0	0	0	201
40	TOWEL	2	10	12	10	2	2	202
41	CUP	0	0	0	0	0	0	203
42	PLATE	0	0	0	0	0	0	204
43	ACID	0	20	20	20	0	0	205
44	PHYNYLE WHITE	0	70	70	70	0	0	207
45	PHYNYLE BLACK	0	0	0	0	0	0	209
46	CHAIN & LUCK	0	0	0	0	0	0	211
47	WATER JAR	0	0	0	0	0	0	212
48	BOMBOO STICK	250	0	250	250	0	0	214
49	ROAD SWIPING MACHINE	1	0	1	0	1	1	218
50	TRACTOR	6	0	6	0	6	6	219
51	DOZER	1	0	1	0	1	1	220

52	TATA ACE	9	5	14	0	14	14	221
53	WATER TANKER	6		6	0	6	6	222
54	FOGING MACHINE	2	14	16	0	16	16	223
55	AUTO TIPPER	3	0	3	0	3	3	224
56	CESSPOOL (3000 LTS)	1	0	1	0	1	1	225
57	MINI CESSPOOL (1500 LTS)	1	0	1	0	1	1	226
58	DRAIN CLEANING MACHINE	1	0	1	0	1	1	227
59	BATTERY	0	0	0	0	0	0	228
60	TYRE & TUBE	0	0	0	0	0	0	229
61	SAREE	10	0	10	0	10	10	231
62	ROAD SWEEPING BRUSH M	25	0	25	0	25	25	232
63	ROAD SWEEPING BRUSH PL	25	0	25	0	25	25	233
64	SHIRT PIC	0	0	0	0	0	0	234
65	DUST BIN 100 LT GREEN	25	500	525	0	525	525	235
66	DUST BIN 100 LT BLUE	25	0	25	0	25	25	281
67	DUST BIN 20 LT GREEN	0	20749	20749	0	20749	20749	282
68	DUST BIN 20 LT BLUE	0	0	0	0	0	0	283
69	CONTAINER	8	0	8	0	8	8	236
70	COMPUTER SET	24	0	24	0	24	24	237
71	UPS	33	0	33	0	33	33	239
72	PRINTER	12	0	12	0	12	12	240
73	SCANNER	2	0	2	0	2	2	241
74	CATRITGE	0	0	0	0	0	0	242
75	XEROX MACHINE	2	0	2	0	2	2	246
76	UPS FOR INTERCOM	0	0	0	0	0	0	247
77	SYSTEM PROCTION	0	0	0	0	0	0	248
78	TELEPHONE	0	0	0	0	0	0	249
79	EPABX SYSTEM	0	0	0	0	0	0	250
80	MANNUAL ROAD SWEEPING MACHINE	10	0	10	0	10	10	251
81	STATUE PARBATIGIRI	0	1	1	0	1	1	252
82	STATUE LANGU MISHRA	0	1	1	0	1	1	252
83	STATUE KUDARTHA ACHARYA	0	1	1	0	1	1	252
84	STATUE FAKIRA BEHERA	0	1	1	0	1	1	252
85	STATUE JADU PRADHAN	0	1	1	0	1	1	252
86	DUST BIN STAND IRON SINGLE	0	300	300	250	50	50	253
87	DUST BIN STAND IRON DOUBLE	0	60	60	60	0	0	254
88	DBR 10/E	0	4	4	0	4	4	255
89	DBR 12/E	0	2	2	0	2	2	256
90	DXS 18/E	0	1	1	0	1	1	257
91	MG 16/XU/E	0	1	1	0	1	1	258
92	5KVS STABILIZER	0	1	1	0	1	1	259
93	MOUNTING RACK	0	1	1	0	1	1	260
94	LBB 1949/00	0	1	1	0	1	1	261

95	MIPRO MIKE MR 5/5	0	6	6	0	6	6	262
96	R 300 HAD	0	4	4	0	4	4	263
97	CCSE/CML	0	1	1	0	1	1	264
98	CCSE/DL	0	12	12	0	12	12	265
99	CCSE/CU	0	1	1	0	1	1	266
100	CCSE/CA10	0	2	2	0	2	2	267
101	PLEIME 120	0	1	1	0	1	1	268
102	LBD0606/10	0	10	10	0	10	10	269
103	MOUNTING RACK	0	1	1	0	1	1	270
104	PROJECTOR EPSON	0	1	1	0	1	1	271
105	BOOKS	0	7	7	7	0	0	272
106	TREE GUARD	0	1000	1000	1000	0	0	273
107	TATA 407 12 MT HY LADDER	0	1	1	0	1	1	274
108	HY LADDER MANNUAL	1	0	1	0	1	1	275
109	TATA 1109 COMPACTOR BIN VEHICLE	0	1	1	0	1	1	276
110	COMPACTOR BIN	0	50	50	50	0	0	277
111	BALTY(BUCKET)	0	50	50	50	0	0	278
112	MUG	0	50	50	50	0	0	279
113	BWC 40 WATER COOLER	1	1	2	0	2	2	280

6.1 -Maintenance of Dead Stock Register- (POM no.17/04.01.2019., Page No.-28-29)

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 through POM . But 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:- (POM no.17/04.01.2019., Page No.-28-29)

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 Whether the inventory was checked by the Executive Officer during the year 2017-18 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 2017-18. 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 2017-18 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 - 2017-2018

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2017	33000.00	0.00	33000.00	0.00	31-03-2018	33000.00	31-03-2018	0.00	33000.00	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		0.00	33000.00	

DETAILS OF CB ON INVESTMENT & Comments :

Para No.7.1:- Investment position:-

The local authority was requested to furnish the investment position for the financial year 2017-18 vide POM no. 04/28.12.2018, Page no. 7, but the local authority failed to furnish the investment position along with the investment ledger of the Municipality for the financial year 2017-18. 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 –

- Whether the Municipality has invested any money not required for immediate expenses.
- 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.
- 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.
- Whether there was any such occasion in which premature withdrawal or liquidation of fixed deposits/ term deposits was made.
- 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 no. 04/28.12.2018, Page no. 7, 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 - 2017-2018

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2017	ALL	2228219.00	6913460.00	9141679.00	6137714.00	31-03-2018	3003965.00	31-03-2018	2930965.00	73000.00	Difference- As per previous audit (AR No. 254638/2016-17)
	GRAND TOTAL		2228219.00	6913460.00	9141679.00	6137714.00		3003965.00		2930965.00	73000.00	

Comments :

Para 8.1. Abstract of advance position for the financial year 2017-18 :-

SI No	Particulars	Amount
1	Advance outstanding as on 01.04.2017	2228219
2	Advance paid during the year	6913460
3	Total	9141679
4	Advance adjusted during the year	6137714
5	Advance outstanding as on 31.03.2018(As per Audit)	3003965
6	Advance outstanding as on 31.03.2018 (As per Cash Book)	2930965
7	Difference, if any	73000
8	Reason of difference- As per previous audit (AR No. 254638/2016-17)	73000

Para 8.2. Yearwise Adjustment of Advance in 2017-18 -

Year wise adjustment	Amount
2015-16	25000.00
2016-17	1203714.00
2017-18	4909000.00
TOTAL	6137714.00

Para No.8.3 Details of advance paid during the financial year 2017-18 and not adjusted in the financial year 2017-18:-

It would be seen from the following table that advance to the tune of Rs.6913460.00 was paid during the financial year 2017-18 out of which advance to the tune of Rs.4909000.00 was adjusted during the same financial year leaving a balance of Rs.2004460.00 was outstanding at the end of the year 2017-18. The local authority is requested to adjust the advance promptly and compliance reported to next audit. Till adjustment of the same, Rs.2004460.00 is kept under objection. The details are furnished below-

SCAVENGING REGULAR					
SL NO		NAME	Type of Advance	Balance	Name of sanctioning authority
1	324/21.08.17	PANKA BAG	Festival Advance	6000.00	Sri Sushanta Rout,EO
2	324/21.08.17	KERA BAG	Festival Advance	6000.00	Sri Sushanta Rout,EO
3	324/21.08.17	MADHU SUNA	Festival Advance	6000.00	Sri Sushanta Rout,EO

4	327/21.08.17	PARAMESWAR PATRA	Festival Advance	6000.00	Sri Sushanta Rout,EO
5	324/21.08.17	BHGABATI BHOI	Festival Advance	6000.00	Sri Sushanta Rout,EO
6	327/21.08.17	GOMATI SINDHIRIA	Festival Advance	6000.00	Sri Sushanta Rout,EO
7	327/21.08.17	SARJAN SENDRIA	Festival Advance	6000.00	Sri Sushanta Rout,EO
8	324/21.08.17	JANKI SUNA	Festival Advance	6000.00	Sri Sushanta Rout,EO
9	324/21.08.17	PHULKUMARI MANGANANI	Festival Advance	6000.00	Sri Sushanta Rout,EO
10	324/21.08.17	JAYANTI SENDRIA	Festival Advance	6000.00	Sri Sushanta Rout,EO
11	324/21.08.17	JAYASHREE SUNA	Festival Advance	6000.00	Sri Sushanta Rout,EO
12	324/21.08.17	RAKESH SENDRIA	Festival Advance	6000.00	Sri Sushanta Rout,EO
13	327/21.08.17	BANTI MANGAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
14	324/21.08.17	BANTI SENDRIA	Festival Advance	6000.00	Sri Sushanta Rout,EO
15	327/21.08.17	DHARAM MANGAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
16	327/21.08.17	ROSHANLAL SENDRIA	Festival Advance	6000.00	Sri Sushanta Rout,EO
17	324/21.08.17	DHIREN MANGAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
18	333/21.08.17	SABITA PANIGRAHI	Festival Advance	6000.00	Sri Sushanta Rout,EO
19	327/21.08.17	MENKA BHESRA	Festival Advance	6000.00	Sri Sushanta Rout,EO
20	324/21.08.17	MAMATA SUNANI	Festival Advance	6000.00	Sri Sushanta Rout,EO
21	324/21.08.17	DINDAYAL SUNA	Festival Advance	6000.00	Sri Sushanta Rout,EO
22	324/21.08.17	DEEPAK MALLIK	Festival Advance	6000.00	Sri Sushanta Rout,EO
23	324/21.08.17	PUSPA LATA BAGARTY	Festival Advance	4000.00	Sri Sushanta Rout,EO
24	331/21.08.17	JYOSTNA GURU	Festival Advance	4000.00	Sri Sushanta Rout,EO
25	331/21.08.17	PUSPALATA NAIK	Festival Advance	4000.00	Sri Sushanta Rout,EO
26	327/21.08.17	MANOJ NAG	Festival Advance	4000.00	Sri Sushanta Rout,EO
27	324/21.08.17	DEEPAK ROUT	Festival Advance	4000.00	Sri Sushanta Rout,EO
28	324/21.08.17	BANITA SURUJAL	Festival Advance	4000.00	Sri Sushanta Rout,EO
DLR/NMR					
1	328/21.08.17	SARJU DUNGURI	Festival Advance	4000.00	Sri Sushanta Rout,EO
2	328/21.08.17	GANGA PR. SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
3	328/21.08.17	RAJESH BEHERA	Festival Advance	4000.00	Sri Sushanta Rout,EO
4	328/21.08.17	BHUMI SUNA	Festival Advance	4000.00	Sri Sushanta Rout,EO
5	328/21.08.17	MAMATA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
6	328/21.08.17	PARA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
7	328/21.08.17	AHALYA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
8	328/21.08.17	SANJUKTA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
9	328/21.08.17	DHARMENDRA KURMI	Festival Advance	4000.00	Sri Sushanta Rout,EO
10	328/21.08.17	JIPU SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
11	328/21.08.17	SUNDAR NAIK	Festival Advance	4000.00	Sri Sushanta Rout,EO
12	328/21.08.17	BIRU SUNA	Festival Advance	4000.00	Sri Sushanta Rout,EO
13	328/21.08.17	DHARAM GHASI	Festival Advance	4000.00	Sri Sushanta Rout,EO
14	328/21.08.17	RAM BAG	Festival Advance	4000.00	Sri Sushanta Rout,EO
15	328/21.08.17	TINKU BAG	Festival Advance	4000.00	Sri Sushanta Rout,EO
16	328/21.08.17	RAJU TANDI	Festival Advance	4000.00	Sri Sushanta Rout,EO

17	328/21.08.17	BIDESHI SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
18	328/21.08.17	SANTA KURMI	Festival Advance	4000.00	Sri Sushanta Rout,EO
19	328/21.08.17	TAPASANI BHOI	Festival Advance	4000.00	Sri Sushanta Rout,EO
20	328/21.08.17	MANJU SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
21	328/21.08.17	JOGITA PRADHAN	Festival Advance	4000.00	Sri Sushanta Rout,EO
22	328/21.08.17	NIRA MANGANANI	Festival Advance	4000.00	Sri Sushanta Rout,EO
23	328/21.08.17	JAMUNA BAG	Festival Advance	4000.00	Sri Sushanta Rout,EO
24	328/21.08.17	ANJALI SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
25	328/21.08.17	SUBARNA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
26	328/21.08.17	MADHURI SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
27	328/21.08.17	MIRA SAHU	Festival Advance	4000.00	Sri Sushanta Rout,EO
28	328/21.08.17	PRAMILA BHOSAGAR	Festival Advance	4000.00	Sri Sushanta Rout,EO
29	328/21.08.17	BANTI KURMI	Festival Advance	4000.00	Sri Sushanta Rout,EO
30	328/21.08.17	NABAMI SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
31	328/21.08.17	KHIRA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
32	328/21.08.17	NETRA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
33	328/21.08.17	CHAMPA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
34	328/21.08.17	SUMATI SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
35	328/21.08.17	SASTAMI SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
36	328/21.08.17	KETAKI GURLA	Festival Advance	4000.00	Sri Sushanta Rout,EO
37	328/21.08.17	SABITRI GURLA(D)	Festival Advance	4000.00	Sri Sushanta Rout,EO
38	328/21.08.17	KANTI GURLA	Festival Advance	4000.00	Sri Sushanta Rout,EO
39	328/21.08.17	SUREKHA DUNGURI	Festival Advance	4000.00	Sri Sushanta Rout,EO
40	328/21.08.17	MANIYAMA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
41	328/21.08.17	RUKUNI KATHAR	Festival Advance	4000.00	Sri Sushanta Rout,EO
42	328/21.08.17	SANDHYA DEEP	Festival Advance	4000.00	Sri Sushanta Rout,EO
43	328/21.08.17	SATYABATI SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
44	328/21.08.17	TANU SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
45	328/21.08.17	SUSHAMA SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
46	328/21.08.17	SARIKA SUNA	Festival Advance	4000.00	Sri Sushanta Rout,EO
47	328/21.08.17	DAYABATI SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
48	328/21.08.17	GOPAL SENDRIA	Festival Advance	4000.00	Sri Sushanta Rout,EO
49	328/21.08.17	BRUNDA GURLA	Festival Advance	4000.00	Sri Sushanta Rout,EO
50	328/21.08.17	SANTI GURLA	Festival Advance	4000.00	Sri Sushanta Rout,EO
51	328/21.08.17	PUSPA BARIK	Festival Advance	4000.00	Sri Sushanta Rout,EO
52	328/21.08.17	TANUJA BHOSAGAR	Festival Advance	4000.00	Sri Sushanta Rout,EO
53	328/21.08.17	SABITRI GURLA(M)	Festival Advance	4000.00	Sri Sushanta Rout,EO
54	328/21.08.17	AMAL GURLA	Festival Advance	4000.00	Sri Sushanta Rout,EO
55	328/21.08.17	BIKRAM NAG	Festival Advance	4000.00	Sri Sushanta Rout,EO
56	328/21.08.17	ANJANA BISOI	Festival Advance	4000.00	Sri Sushanta Rout,EO
57	328/21.08.17	GUNURU KATHAR	Festival Advance	4000.00	Sri Sushanta Rout,EO
58	328/21.08.17	SARATA MALLIK	Festival Advance	4000.00	Sri Sushanta Rout,EO
59	328/21.08.17	MANAS MALLIK	Festival Advance	4000.00	Sri Sushanta Rout,EO

60	328/21.08.17	TIKA MALLIK	Festival Advance	4000.00	Sri Sushanta Rout,EO
61	328/21.08.17	RAHASA PADHAN	Festival Advance	4000.00	Sri Sushanta Rout,EO
62	328/21.08.17	DAKA MALLIK	Festival Advance	4000.00	Sri Sushanta Rout,EO
63	328/21.08.17	KRUSHANA CH. SAHU	Festival Advance	4000.00	Sri Sushanta Rout,EO
64	328/21.08.17	KHALIA PADHAN	Festival Advance	4000.00	Sri Sushanta Rout,EO
65	328/21.08.17	KANAKA MISHRA	Festival Advance	4000.00	Sri Sushanta Rout,EO
66	328/21.08.17	SANJAY GURLA	Festival Advance	4000.00	Sri Sushanta Rout,EO
67	328/21.08.17	BIRENDRA GURLA	Festival Advance	6000.00	Sri Sushanta Rout,EO
WORK CHARGE					
1	329/21.08.17	JOSHABANTI GURLA	Festival Advance	4800.00	Sri Sushanta Rout,EO
2	329/21.08.17	CHHAILA GURLA	Festival Advance	4800.00	Sri Sushanta Rout,EO
3	329/21.08.17	PREM BHOSAGAR	Festival Advance	4800.00	Sri Sushanta Rout,EO
4	329/21.08.17	BABULI SINDIRIA	Festival Advance	4800.00	Sri Sushanta Rout,EO
5	329/21.08.17	KARAMSING GURLA	Festival Advance	4800.00	Sri Sushanta Rout,EO
6	329/21.08.17	BHARATI BAG	Festival Advance	4800.00	Sri Sushanta Rout,EO
7	329/21.08.17	ANITA SINDIRIA	Festival Advance	4800.00	Sri Sushanta Rout,EO
8	329/21.08.17	GEETA SINDIRIA	Festival Advance	4800.00	Sri Sushanta Rout,EO
9	329/21.08.17	HEMA CHANDRA MANGAN	Festival Advance	4800.00	Sri Sushanta Rout,EO
10	329/21.08.17	SAHADEV BANCHHOR	Festival Advance	4800.00	Sri Sushanta Rout,EO
11	329/21.08.17	BINOD SINDHIRIA	Festival Advance	4800.00	Sri Sushanta Rout,EO
12	329/21.08.17	BIBHU PATRA	Festival Advance	4800.00	Sri Sushanta Rout,EO
13	329/21.08.17	ASHA DIP	Festival Advance	4800.00	Sri Sushanta Rout,EO
14	329/21.08.17	KANTA SUNA	Festival Advance	4800.00	Sri Sushanta Rout,EO
15	329/21.08.17	GOBARDHAN GURLA	Festival Advance	4800.00	Sri Sushanta Rout,EO
16	329/21.08.17	GOVINDIA SINDHIRIA	Festival Advance	4800.00	Sri Sushanta Rout,EO
17	329/21.08.17	NITYA BARIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
18	329/21.08.17	PURNIMA BAG	Festival Advance	4800.00	Sri Sushanta Rout,EO
19	329/21.08.17	INDRAJIT SANDHA	Festival Advance	4800.00	Sri Sushanta Rout,EO
20	329/21.08.17	PITAMBAR BEHERA	Festival Advance	4800.00	Sri Sushanta Rout,EO
21	329/21.08.17	RAKESH MAHANANDA	Festival Advance	4800.00	Sri Sushanta Rout,EO
22	329/21.08.17	GHARJUGI SINDHIRIA	Festival Advance	4800.00	Sri Sushanta Rout,EO
23	329/21.08.17	SANJUKTA SUNA	Festival Advance	4800.00	Sri Sushanta Rout,EO
24	329/21.08.17	SARATHI NAIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
25	329/21.08.17	SURABHI JENA	Festival Advance	4800.00	Sri Sushanta Rout,EO
26	329/21.08.17	UKIA PATRA	Festival Advance	4800.00	Sri Sushanta Rout,EO
27	329/21.08.17	TUNU KURMI	Festival Advance	4800.00	Sri Sushanta Rout,EO
28	329/21.08.17	MANOJ DEEP	Festival Advance	4800.00	Sri Sushanta Rout,EO
29	329/21.08.17	BELA GURLA	Festival Advance	4800.00	Sri Sushanta Rout,EO
30	329/21.08.17	RAJ BAG	Festival Advance	4800.00	Sri Sushanta Rout,EO
31	329/21.08.17	KAILASH NAIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
32	329/21.08.17	BIDESHI MALLIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
33	329/21.08.17	NIRMAL SAHU	Festival Advance	4800.00	Sri Sushanta Rout,EO
34	329/21.08.17	MATIA MALLIK	Festival Advance	4800.00	Sri Sushanta Rout,EO

35	329/21.08.17	MAKARDHWAJA KHATUA	Festival Advance	4800.00	Sri Sushanta Rout,EO
36	329/21.08.17	NILEI MALLIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
37	329/21.08.17	SANATAN MALLIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
38	329/21.08.17	AMBU MALLIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
39	329/21.08.17	MURALI KHATUA	Festival Advance	4800.00	Sri Sushanta Rout,EO
40	329/21.08.17	SURESH MALLIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
41	329/21.08.17	BIJAYA MALLIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
42	329/21.08.17	KARMSING MAJHI	Festival Advance	4800.00	Sri Sushanta Rout,EO
43	329/21.08.17	SUNDAR PANDEY	Festival Advance	4800.00	Sri Sushanta Rout,EO
44	329/21.08.17	MAHENDRA SAHU	Festival Advance	4800.00	Sri Sushanta Rout,EO
45	329/21.08.17	PRAMOD KHAMARI	Festival Advance	4800.00	Sri Sushanta Rout,EO
46	329/21.08.17	TAPASWINI DEBTA	Festival Advance	4800.00	Sri Sushanta Rout,EO
47	329/21.08.17	BANKA BIHARI MISHRA	Festival Advance	4800.00	Sri Sushanta Rout,EO
48	329/21.08.17	BIPRA BIBHAR	Festival Advance	4800.00	Sri Sushanta Rout,EO
49	329/21.08.17	PRAMOD MALLIK	Festival Advance	4800.00	Sri Sushanta Rout,EO
50	329/21.08.17	TANKADHAR BHOSAGAR	Festival Advance	4800.00	Sri Sushanta Rout,EO
ADHOC					
1	326/21.08.17	CHITTARANJAN MAHAPATRA,OTC	Festival Advance	2000.00	Sri Sushanta Rout,EO
2	326/21.08.17	UMAKANTA PATI,OTC	Festival Advance	2000.00	Sri Sushanta Rout,EO
3	326/21.08.17	GANESH SETH,OTC	Festival Advance	2000.00	Sri Sushanta Rout,EO
4	326/21.08.17	BINOD KALET,OTC	Festival Advance	2000.00	Sri Sushanta Rout,EO
5	326/21.08.17	KHITIBHUSAN MEHER,OTC	Festival Advance	2000.00	Sri Sushanta Rout,EO
6	326/21.08.17	MITRABHANU SUNA,OTC	Festival Advance	2000.00	Sri Sushanta Rout,EO
7	326/21.08.17	TANKADHAR SAHU,OTC	Festival Advance	2000.00	Sri Sushanta Rout,EO
8	326/21.08.17	TRILOCHAN PARDIA,OTC	Festival Advance	2000.00	Sri Sushanta Rout,EO
9	326/21.08.17	LABA BHATI.OP	Festival Advance	2000.00	Sri Sushanta Rout,EO
10	326/21.08.17	AMULYA KUMBHAR,OP	Festival Advance	2000.00	Sri Sushanta Rout,EO
11	326/21.08.17	NARESH KUMAR PANDIT,OP	Festival Advance	2000.00	Sri Sushanta Rout,EO
12	326/21.08.17	SIDHESWAR MAHANAND,OP	Festival Advance	2000.00	Sri Sushanta Rout,EO
13	326/21.08.17	PRADEEP KU. MALLIK,OP	Festival Advance	2000.00	Sri Sushanta Rout,EO
14	326/21.08.17	BHIBISHAN TANDI,OP	Festival Advance	2000.00	Sri Sushanta Rout,EO
15	326/21.08.17	PREMDEEP CHHATAR,OP	Festival Advance	2000.00	Sri Sushanta Rout,EO
16	333/21.08.17	SRIKANTA PRADHAN, OP	Festival Advance	2000.00	Sri Sushanta Rout,EO
17	326/21.08.17	PRASANTA PRADHAN,OP	Festival Advance	3500.00	Sri Sushanta Rout,EO
18	326/21.08.17	KASTA BEHERA.OP	Festival Advance	2000.00	Sri Sushanta Rout,EO
GENERAL -OFFICE/PEON/SWEEPER					
1	330/21.08.17	HEMA CHANDRA MEHER-JA	Festival Advance	6000.00	Sri Sushanta Rout,EO
2	330/21.08.17	PRAMOD KUMAR PANDA-JA	Festival Advance	6000.00	Sri Sushanta Rout,EO
3	330/21.08.17	DEBANAND RANA-JA	Festival Advance	6000.00	Sri Sushanta Rout,EO
4	325/21.08.17	ASHOK KUMAR CHHURIA	Festival Advance	6000.00	Sri Sushanta Rout,EO
5	325/21.08.17	RAMA PRADHAN-PEON	Festival Advance	6000.00	Sri Sushanta Rout,EO

6	325/21.08.17	SANJIV KUMAR PANDA-MIS	Festival Advance	6000.00	Sri Sushanta Rout,EO
7	325/21.08.17	KABIRAJ KUNAR	Festival Advance	6000.00	Sri Sushanta Rout,EO
8	334/21.08.17	TIKESWAR BISI-AMIN	Festival Advance	6000.00	Sri Sushanta Rout,EO
9	334/21.08.17	SILVERIOUS JUJO	Festival Advance	6000.00	Sri Sushanta Rout,EO
10	334/21.08.17	SIBANAND DASH-PEON	Festival Advance	6000.00	Sri Sushanta Rout,EO
11	330/21.08.17	BHAGAT KATHAR-PEON	Festival Advance	6000.00	Sri Sushanta Rout,EO
12	330/21.08.17	HIRALAL SAHU	Festival Advance	6000.00	Sri Sushanta Rout,EO
13	325/21.08.17	JAYASHREE BAG-SWEEPER	Festival Advance	6000.00	Sri Sushanta Rout,EO
OCTROI -OFFICE/PEON/SWEEPER					
1	325/21.08.17	SUDHIR PRADHAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
2	325/21.08.17	SURENDRA KUMAR PRADHAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
3	325/21.08.17	RANJAN KUMAR MALLIK	Festival Advance	6000.00	Sri Sushanta Rout,EO
4	325/21.08.17	RAJ KUMAR SAHU	Festival Advance	6000.00	Sri Sushanta Rout,EO
6	325/21.08.17	BINODIN BHOSAGAR	Festival Advance	6000.00	Sri Sushanta Rout,EO
7	325/21.08.17	MADHUSUDAN SUNA	Festival Advance	6000.00	Sri Sushanta Rout,EO
8	334/21.08.17	BASANT SINGH	Festival Advance	6000.00	Sri Sushanta Rout,EO
9	330/21.08.17	NITYANAND MAHAPATRA	Festival Advance	6000.00	Sri Sushanta Rout,EO
10	332/21.08.17	ISWAR NAIK	Festival Advance	6000.00	Sri Sushanta Rout,EO
11	332/21.08.17	BELASSEN PRADHAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
12	332/21.08.17	GUNANIDHI SINGH	Festival Advance	6000.00	Sri Sushanta Rout,EO
13	332/21.08.17	HADU PRADHAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
14	334/21.08.17	PRAHALLAD PRADHAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
15	334/21.08.17	SIBA PRASAD KAR	Festival Advance	6000.00	Sri Sushanta Rout,EO
16	334/21.08.17	KRUSHNA CHANDRA DIP	Festival Advance	6000.00	Sri Sushanta Rout,EO
17	334/21.08.17	SUBASH PRADHAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
18	332/21.08.17	TARANISEN PRADHAN	Festival Advance	6000.00	Sri Sushanta Rout,EO
			Total	883500.00	
1	44/29.04.17	AKHILESWAR MEHER	DATA UPLOAD OF ANNUAL A/C	13460.00	Sri Sushanta Rout,EO
2	134/02.06.17	CHITTARANJAN MAHAPATRA	EVICATION OF ENCROSEMENT	100000.00	Sri Sushanta Rout,EO
3	170/05.06.17	AJAYA KUMAR SAHA	SALARY ADVANCE	37500.00	Sri Sushanta Rout,EO
4	171/05.06.17	HURSIKESH MEHER	DIGGING OF TUBE WELL	600000.00	Sri Sushanta Rout,EO
5	310/16.08.17	NETRANANDA MEHER	INNAGURATION OF KALYAN MANDAP	100000.00	Sri Sushanta Rout,EO
6	449/25.09.17	JUGAL KISHOR PANDA	WPC CASE NO 10478/17	20000.00	Sri Sushanta Rout,EO
7	790/21.03.18	NETRANANDA MEHER	PURCHASE OF FUEL	250000.00	Sri Sushanta Rout,EO
		GRAND TOTAL		2004460.00	

Para 8.4. Surchargeable Advance i.e. Advance paid during 2016-17, but not adjusted till 31.03.2018 –

It was noticed that a sum of Rs.2032214.00 was outstanding advance which was paid during the year 2016-17 out of which Rs.1203714.00 was adjusted during the year 2017-18 leaving a balance of Rs.828500.00 which was not adjusted till 31.03.18. 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.828500.00 is a loss to Govt. and suggested for recovery. The details of surchargeable advance are furnished below. The entire amount of Rs.828500.00 is surchargeable against Sri Sushanta Rout, the sanctioning authority-cum-E.O. and the advance holders who have taken the advance. The local authority is suggested to recover the amount from the officials at an earliest. The details are furnished below –

Vr No/Date	Name of the Advance Holder	Purpose	Amount	Name of the Sanctioning Authority
43/21.04.16	Karam Singh Gurla, WC Employee	Salary Advance	10000.00	Sri Sushanta Rout, EO
387/21.11.16	Netrananda Meher, OTC	Deposit of road Tax	100000.00	Sri Sushanta Rout, EO
54/25.04.16	Dhruba Ch. Chhuria, TC	Maint. Of Gandhi Park	30000.00	Sri Sushanta Rout, EO
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
240/9.8.16	Sri Sushanta Rout, EO	To attend training Prog. At Goa	72000.00	Sri Sushanta Rout, EO
242/10.08.16	Snigdharani Biswal, CO	Work shop on SHG group	6500.00	Sri Sushanta Rout, EO
315/04.10.16	Chinmayee Pradhan, CO	Dengu & Malaria	38000.00	Sri Sushanta Rout, EO
431/14.12.16	Bhagirathi Pradhan, TD	Removal of encroachment	100000.00	Sri Sushanta Rout, EO
511/04.02.16	Chittaranjan Mahapatra	Removal of encroachment	200000.00	Sri Sushanta Rout, EO
142/17.06.16	Debananda Rana, Jr. Assistant	Purchase of Battery	12000.00	Sri Sushanta Rout, EO
			828500.00	

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 31.03.2018 is furnished below:-

YEAR	OB	ADV PAID	Total	ADV ADJ	CB
2014-15	143005.00	0.00	143005.00	0.00	143005.00
2015-16	53000.00	0.00	53000.00	25000.00	28000.00
2016-17	2032214.00	0.00	2032214.00	1203714.00	828500.00
2017-18	0.00	6913460.00	6913460.00	4909000.00	2004460.00
TOTAL	2228219.00	6913460.00	9141679.00	6137714.00	3003965.00

Para 8.6.Sub-Payment of Irrecoverable advance to staff –POM No.54/12.03.2019,Page-95

Vr No/Date	Amount	Particulars
326/21.08.17	5000	Sri Prasanta Pradhan, Octroi Peon as Festival Advance

On verification of the above paid voucher, it was revealed that a sum of Rs.5000.00 was paid to Sri Prasanta Pradhan, Octroi Peon as Festival Advance out of which a sum of 4500.00 was already adjusted @ 1500/ in 3 installments and Rs.3500.00 is still outstanding to be adjusted. In the mean time the advance holder Sri Pradhan has been expired and there is no scope for adjustment of the rest amount of Rs.3500.00 and thereby the Municipality sustained a loss of Rs.3500.00. Payment of advance to the temporary staff is strictly prohibited as per Govt. norms.

In response to objection memo, the EO replied that the amount of Rs.3500.00 will be recovered from the personal claim of the defaulters. As the advance holder is expired, there is no scope for adjustment of outstanding advance. As the EO has sanctioned the advance irregularly, he is responsible for the lapses and suggested for recovery from the Sanctioning authority as follows-

Sri Sushanta Rout, EO Rs.3500.00

Summing up the para 8.4 and 8.6, the details of advance recoverable is furnished below-

Karam Singh Gurla, WC Employee	5000
Netrananda Meher, OTC	50000
Dhruba Ch. Chhuria, TC	15000
Sri Sushanta Rout, EO	583750
Snigdharani Biswal, CO	3250
Chinmayee Pradhan, CO	19000
Bhagirathi Pradhan, TD	50000
Chittaranjan Mahapatra	100000
Debananda Rana, Jr. Assistant	6000

Grand Total	832000
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Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Karam Singh Gurla, WC Employee	WORK CHARGE	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	5000
2	SUSHANTA ROUT	EO	AT-PO-BARGARH MUNICIPALITY, DIST-BARGARH	583750
3	Netrananda Meher, OTC	HEALTH ASST	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	50000
4	Dhruba Ch. Chhuria, TC	OTC	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	15000
5	Snigdharani Biswal, CO	CO	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	3250
6	Chinmayee Pradhan, CO	CO	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	19000
7	Bhagirathi Pradhan, TD	TAX DAROGA	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	50000
8	Chittaranjan Mahapatra, OTC	OTC	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	100000
9	Debananda Rana, Jr. Assistant	Jr. Assistant	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	6000

PARA: 9 **GRANTS**

Bargarh Municipality. Bargarh - 2017-2018

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2017	334048786.63	203390150.00	537438936.63	154356680.83	31-03-2018	383082255.80	
	GRAND TOTAL	334048786.63	203390150.00	537438936.63	154356680.83		383082255.80	

Comments :

Para-9.1-Details of Grants received and utilized during the year 2017-18 :-

A detail position of grants received and utilized during the financial year 2017-18 is furnished below.-

DETAIL RECEIPT OF GRANTS POSITION FOR THE YEAR 2017-18		
COMPONENT/SCHEME	GONO/DATE	AMOUNT RELEASED
14FC Basic grant 1st Installment	18473/HUD/06.08.17	17429000.00
14FC Basic grant 2nd Installment	30505/HUD/26.12.17	17241000.00
OC GRANT	13852/HUD/20.06.17	33048000.00
OC GRANT	30385/HUD/23.12.17	16459000.00
OC GRANT	5214/HUD/23.02.18	16458000.00
DEVOLATATION FUND 4SFC	18503/HUD/16.08.17	11035000.00
DEVOLATATION FUND 4SFC	3435/HUD/05.02.18	11034000.00
DEVOLATATION FUND 4SFC (C of CA)	20278/HUD/04.09.17	949000.00
DEVOLATATION FUND 4SFC (C of CA)	5562/HUD/26.02.18	949000.00
DEVOLATATION FUND 4 SFC (M of CA)	19682/HUD/29.08.17	453000.00
DEVOLATATION FUND 4 SFC (M of CA)	5576/HUD/26.02.18	453000.00
MV TAX 4SFC	18979/HUD/19.08.17	3245000.00
MV TAX 4SFC	3415/HUD/05.02.18	3244000.00
MAIN ROAD & BRIDGES (N)	3488/HUD/06.02.18	4371000.00
NON RESIDENTIAL BUILDING	3498/HUD/06.02.18	474000.00
HONORORIUM & TADA	17435/HUD/01.08.17	69450.00
ARREAR PENSION & BASIC	20539/HUD/07.09.17	15294000.00
	5632/HUD/26.02.18	15174000.00
WODC	1026/DPMU/08.09.17	900000.00
	1612/DPMU/14.12.17	2500000.00
AWC	1851/10.08.17	16800000.00
NULM (STATE)	16420/21.07.17	255600.00
NULM (CENTRAL)	16420/21.07.17	383400.00
NULM	16602/10.05.17	900000.00
DAY NULM	10602/10.05.17	692000.00
SUH DAY NULM CNTRAL SHARE	16420/21.07.18	1348800.00

SUH DAY NULM STATE SHARE	16420/21.07.18	899200.00
SM & ID CENTRAL SHARE/NULM	2382/21.10.17	486000.00
SM & ID STATE SHARE/NULM	2382/21.10.17	324000.00
UNNATI	01/DUDA/01.01.18	7234150.00
SWACHHA BHARAT MISSION	2357/25.01.18	387550.00
MLALAD	1674/DPMU/23.12.17	500000.00
MLALAD		1000000.00
CGF		1400000.00
GRAND TOTAL		203390150.00

2.Expenditures of Grants for the year 2017-18 -

EXPENDITURES OF GRANTS 2017-18	
HEAD OF ACCOUNT	AMOUNT
Park and Greenery	
Performance Based Incentive	
Attabira Grant	
Dhanujatra Boundry Wall	
Kalyan Mandap	689445.00
Town Hall	3004118.00
Special Development Programme Fund (MLA LAD)	0.00
WODC	294324.00
OC Grant	38457870.04
AWC	2824871.00
Basic Grant 14 FC	38144620.50
13TH FC	
4 SFC	12303597.00
BRGF	2262178.00
R & B	0.00
SPL Problem Fund (Refund)	0.00
Road Development	14868314.00
Devolution Fund	32263143.25
MLA LAD	1366330.00
SBM/IHHL	3292134.00
NULM	4585736.04
TOTAL	154356680.83

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.- Less utilization of grants :- POM No. 63/15.03.2019, page no. 128

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 38.30 crores are still pending for utilization by the end of the financial year 2017-18. 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 2017-18 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 is noticed during the financial year 2017-18.

PARA: 10 UTILISATION CERTIFICATE

Bargarh Municipality, Bargarh - 2017-2018

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2017	373634084.00	154356680.83	527990764.83	37822025.00	31-03-2018	490168739.83	
	GRAND TOTAL	373634084.00	154356680.83	527990764.83	37822025.00		490168739.83	

Comments :

Para No.10.1:- Position of 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.

The details of U.C.s submitted for the year 2017-18 are furnished below.

Sl No	Name of the Scheme	Letter No./Date	Amount of UC sent	Year
1	14th Finance	5517/07.10.17	18569490.00	2017-18
2	SFC	5516/07.10.17	5757797.00	2015-16
3	SFC		2415154.00	2017-18
4	Solid Waste Management	6150/17.11.17	3721000.00	2017-18
5	AWC	387/17.01.18	210000.00	2017-18
6	AWC	3739/21.07.17	386600.00	2017-18
7	AWC	3740/21.07.17	584448.00	2014-15
8	Road Development	6214/18.11.17	241983.00	2015-16
			5935553.00	2017-18
			37822025.00	

Para-10.2 :- Year-wise break up of UC :-

The details of year wise break up of submitted and pending U.C.s for the year 2017-18 are furnished below.

YEAR	UC DUE	UC SUBMITTED	UC PENDING
Prior to 2013-14	34461789.00	0.00	34461789.00
2014-15	22382251.00	584448.00	21797803.00
2015-16	89625781.00	5999780.00	83626001.00
2016-17	227164263.00	31237797.00	195926466.00
2017-18	154356680.83	0.00	154356680.83
G.total	527990764.83	37822025.00	490168739.83

Para 10.3-Non submission of Pending UC – POM No. 63/15.03.2019, page no. 128-129

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.49,01,68,739.83 is pending for submission at the end of the year 2017-18, 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: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non credit of Collection Money through Miscellaneous Receipts to DCR – POM No. 37 / Date. 12.02.2019, page-64					
On checking of the collection of different Taxes w.r.t. Daily Collection Register, it was revealed that a sum of Rs.4400.00 was less shown in DCR through short credit/ totaling mistake as detailed below which needs recovery from the persons held responsible under compliance to audit.					
De`scription of Misc Receipts	Collection due	Collection shown	Less shown	Person responsible	Remarks
Market fee Receipt book no. 686 to 693 each 100 nos. @5/leaf i.e. Rs.500/ book x 8 nos.	4000.00	0.00	4000.00	Rahasa Pradhan,TC	Collection not shown in DCR
Market fee Receipt book no. 694,MR No. 1 to 80 @5/i.e. Rs.5/ x 80 nos. =400/,DCR P-22 to 23	400.00	0.00	400.00	Rahasa Pradhan,TC	Collection not shown in DCR
			4400.00		
In response to audit objection memo the local authority replied that an amount of Rs. 4400.00 will be recovered from person concerned and compliance reported to audit. Now the recovery amount of Rs.4400.00 is recovered vide MR No-01/42384 on Dtd.22.05.2019 and deposited in Allahabad Bank, Bargarh in A/C No.50112299137. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.					
11.2 - Non Credit of Collection Money through MRs to DCR & Cashier Cash Book-POM No.36/12.02.2019, Page-58-60					
On checking of the collection of different Taxes w.r.t. Daily Collection Register, it was revealed that a sum of Rs.2675.00 was less shown in DCR through short credit/ totaling mistake as detailed below which needs recovery from the persons held responsible under compliance to audit.					
De`scription of Misc Receipts	Collection due	Collection shown	Less shown	Person responsible	Remarks
Gandhi Park Receipt Book No.20,MR No.155901 to 156000,DCR p-05,Vol-1/22.04.17	200.00	0.00	200.00	Amulya Kumbhar,TC	Non credit of MR to DCR
Gandhi Park Receipt Book No.251,MR No.179001 to 179100,DCR p-31,Vol-1/16.08.17	200.00	0.00	200.00	Amulya Kumbhar,TC	Non credit of MR to DCR
Gandhi Park Receipt Book No.390,MR No.192901 to 193000,DCR p-43,Vol-1/02.05.17	500.00	0.00	500.00	Amulya Kumbhar,TC	Non credit of MR to DCR
Gandhi Park Receipt ,MR No.201001 to 201100,DCR p-50,Vol-1/18.10.2017	500.00	0.00	500.00	Amulya Kumbhar,TC	Non credit of MR to DCR
Gandhi Park Receipt,MR No.199031 to 199100,DCR p-48,Vol-1/13.10.17	350.00	250.00	100.00	Amulya Kumbhar,TC	less credit of MR to DCR

Gandhi Park Receipt,MR No.197025 to 197100,DCR p-46,Vol-1/07.10.17	375.00	325.00	50.00	Amulya Kumbhar,TC	less credit of MR to DCR
Gandhi Park Receipt,MR No.179416 to 179670,DCR p-32,Vol-1/19.08.17	510.00	410.00	100.00	Amulya Kumbhar,TC	less credit of MR to DCR
Gandhi Park Receipt,MR No.184931 to 185250,DCR p-34,Vol-1/08.09.17	1600.00	1550.00	50.00	Amulya Kumbhar,TC	less credit of MR to DCR
Market fee Receipt,book no. 167-168,DCR p-6,dt. 20.05.2017	545.00	490.00	55.00	Rahasa Pradhan,TC	less credit of MR to DCR
Market fee Receipt,book no. 168 to 170,DCR p-7,dt. 24.05.2017 to 05.06.2017	1280.00	1260.00	20.00	Rahasa Pradhan,TC	less credit of MR to DCR
Market fee Receipt,book no. 243,DCR p-8,dt. 18.06.2017	125.00	120.00	5.00	Rahasa Pradhan,TC	less credit of MR to DCR
Market fee Receipt,book no. 244,DCR p-8,dt. 21.06.2017	240.00	230.00	10.00	Rahasa Pradhan,TC	less credit of MR to DCR
Market fee Receipt,book no. 245,DCR p-9,dt. 27.06.2017	175.00	170.00	5.00	Rahasa Pradhan,TC	less credit of MR to DCR
Market fee Receipt,book no. 307,DCR p-9,dt. 30.06.2017	185.00	180.00	5.00	Rahasa Pradhan,TC	less credit of MR to DCR
Market fee Receipt,book no. 353,DCR p-11,dt. 15.07.2018	260.00	255.00	5.00	Rahasa Pradhan,TC	less credit of MR to DCR
Market fee Receipt Book No.310,MR No.37 to 100,DCR p-10 & 11	320.00	0.00	320.00	Rahasa Pradhan,TC	Non credit of MR to DCR
Market fee Receipt Book No.557,MR No.31 to 100,DCR p-18 & 19	350.00	0.00	350.00	Rahasa Pradhan,TC	Non credit of MR to DCR
Market fee Receipt Book No.610,MR No.61 to 100,DCR p-22	200.00	0.00	200.00	Rahasa Pradhan,TC	Non credit of MR to DCR
Grand Total			2675.00		

In response to audit objection memo the local authority replied that an amount of Rs. 2675.00 will be recovered from person concerned and compliance reported to audit. Now the recovery amount of Rs.1700 is recovered vide MR No-01/42382 on Dtd.22.05.2019 from Amulya Kumbhar,TC and deposited in Allahabad Bank, Bargarh in A/C No.50112299137, further an amount of Rs.925.00 is recovered vide MR No-01/42382 on Dtd.22.05.2019 from Rahasa Pradhan,TC and deposited in Allahabad Bank, Bargarh in A/C No.50112299137. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

11.3 - Less Credit of Collection Money from MRs to DCR -POM No.31/14.01.2019, Page-51-52-					
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On checking of the collection of different Taxes w.r.t. Daily Collection Register, it was revealed that a sum of Rs.1921.00 was less shown in DCR through short credit/ totaling mistake as detailed below which needs recovery from the persons held responsible under compliance to audit.

De`scription of Misc Receipts	Collection Due	Collection shown	Less shown	Person Responsible	Remarks
Holding Tax Book No.51,MR No.32207,DCR p-25,Ward-11,Holding No.316	4215.00	4165.00	50.00	K.B.Meher,TC	Less credit of MR to DCR

Holding Tax Book No.52,MR No.32358 ,DCR p-45, Ward-03,Holding No.342	1046.00	746.00	300.00	Nityananda Mohapatra,TC	Less credit of MR to DCR
Holding Tax Book No.07,MR No.27818 to 27900 ,DCR p-05,	31626.30	31535.00	91.30	Jyamini Surujal,TC	Totaling mistake in DCR
Service Tax Book No.01,MR No.1485 ,DCR p-04,	500.00	200.00	300.00	Tankadhar Sahu,TC	Less credit of MR to DCR
Misc Receipts Book No.03,MR No.23684 ,DCR p-07,	300.00	150.00	150.00	Ganesh Seth,TC	Less credit of MR to DCR
Misc Receipts Book No.89,MR No.32289 ,DCR p-134,	100.00	50.00	50.00	S.S Mahananda,TC	Less credit of MR to DCR
Gandhi Childrens Park,MR No.230901 to 231000,DCR P-20	500.00	0.00	500.00	Amulya Kumbhar,TC	Non credit of MR to DCR
Gandhi Childrens Park,MR Book No.62,MR No.29540(Morning walk) ,DCR P-07	100.00	0.00	100.00	Amulya Kumbhar,TC	Non credit of MR to DCR
Gandhi Childrens Park,MR Book No.86,MR No.31952(Morning walk) ,DCR P-43	100.00	0.00	100.00	Amulya Kumbhar,TC	Non credit of MR to DCR
Parking fee Receipts Book,MR No.82942 to 83000 ,DCR P-06	590.00	490.00	100.00	A.K.Chhuria,TC	Less credit of MR to DCR
Parking fee Receipts Book,MR No.104503 to 104600 ,DCR P-63	980.00	800.00	180.00	A.K.Chhuria,TC	Less credit of MR to DCR
Grand Total			1921.00		

In response to audit objection memo the local authority recovered an amount of Rs.791.00 from the persons out of Rs.1921.00 as detailed below-

SI No	MR Book No/MR No/Date	Amount recovered	From whom received
1	63/39572/28.01.2019	50.00	Sri S.S. Mahananda
2	63/39571/28.01.2019	50.00	K.B.Meher
3	63/39563/24.01.2019	300.00	Nitya Mahapatra
4	63/39576/28.01.2019	91.00	Jayamani Surujal
5	63/39575/28.01.2019	300.00	Tankadhar Sahu
	Total	791.00	

As such now the rest amount of **Rs.980.00 (1921-791)** is suggested for recovery as detailed below-

Name	Amount
Sri Amulya Kumbhar	700.00
Sri Ashok Ku Churia	280.00
Total (Rs.)	980.00

In response to audit objection memo the local authority replied that an amount of Rs. 980.00 will be recovered from person concerned and compliance reported to audit. Now the recovery amount of Rs.700 is recovered vide MR No-01/42383 on Dtd.22.05.2019 from Amulya Kumbhar,TC and deposited in Allahabad Bank, Bargarh in A/C No.50112299137, further an amount of Rs.280.00 is recovered vide MR No-01/42386 on Dtd.22.05.2019 from Ashok Ku. Churia,TC and deposited in Allahabad Bank, Bargarh in A/C No.50112299137. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

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 2017-18.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Assessment of Holding Tax-
<p>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.</p> <p>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:-</p> <p>Holding Tax @ 6% of annual rental value</p> <p>Lighting Tax @ 4% of annual rental value</p> <p>Water Tax @ 4% of annual rental value</p> <p>Latrine Tax @ 1% of annual rental value</p>

13.2 - Demand, Collection and Balance of Holding Tax-

The DCB position of the Municipality for the year 2017-18 is furnished below. However, the local authority is suggested to take special care/special drive for best collection of holding tax. The previous year current demand as per AR No.354153/AR/2017-2018 was minus figure which is impracticable. In reality, the collection should not exceed the demand value which was shown in the previous year audit. The fact was communicated to the local authority towards its authenticity vide POM No.61/15.03.2019, page-124-125 and following figure was derived as per the data given by the local authority and after verification of the demand register of the Municipality as follows -

SI No	Name of taxes	DEMAND			COLLECTION					BALANCE			PERCENT AGE
		Arrear	Current	Total	Arrear	Current with rebate	Rebate	Current	Total (arrear + current)	Arrear	Current	Total	
1	HOLDING	2192733.	1987860.	4180593.2	509838.2	1778608.2	161691.	1616916.	2126754.7	1682895.	370943.	2053838.	50.87%

		25	00	5	0	0	65	55	5	05	45	50	
2	LATRINE	316521.80	331351.00	647872.80	79732.75	296927.07	26993.37	269933.70	349666.45	236789.05	61417.30	298206.35	53.97%
3	LIGHT	1637227.90	1325302.00	2962529.90	324825.00	1186302.53	107845.68	1078456.85	1403281.85	1312402.90	246845.15	1559248.05	47.37%
4	WATER	1281046.90	1325302.00	2606348.90	311687.60	1186403.35	107854.85	1078548.50	1390236.10	969359.30	246753.50	1216112.80	53.34%
	TOTAL	5427529.85	4969815.00	10397344.85	1226083.55	4448241.15	404385.55	4043855.60	5269939.15	4201446.30	925959.40	5127405.70	50.69%
OTHER TAXES													
5	STALL RENT	0.00	3042220.00	3042220.00	0.00	3042220.00	0.00	3042220.00	3042220.00	0.00	0.00	0.00	100.00%
6	MARKET FEES	0.00	691465.00	691465.00	0.00	691465.00	0.00	691465.00	691465.00	0.00	0.00	0.00	100.00%
7	U/S 290	0.00	561300.00	561300.00	0.00	561300.00	0.00	561300.00	561300.00	0.00	0.00	0.00	100.00%
8	PARKING FEES	0.00	296600.00	296600.00	0.00	296600.00	0.00	296600.00	296600.00	0.00	0.00	0.00	100.00%
9	CATTLE MARKET	0	29145	29145.00	0.00	29145	0.00	29145	29145	0.00	0.00	0.00	100.00%
	TOTAL	0.00	4620730.00	4620730.00	0.00	4620730.00	0.00	4620730.00	4620730.00	0.00	0.00	0.00	100.00%
	GRAND TOTAL	5427529.85	9590545.00	15018074.85	1226083.55	9068971.15	404385.55	8664585.60	9890669.15	4201446.30	925959.40	5127405.70	65.86%

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 no. 05/28.12.2018, Page no. 9

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 2017-18. 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 2016-17. 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 no. 05/28.12.2018, Page no. 10-11

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.

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.

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 no. 08/29.12.2018, Page no. 14

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 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 2017-18, 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 no. 08/29.12.2018, Page no. 14

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

POM was issued to the local authority to intimate whether the Executive Officer has issued distress warrant in form No. P duly signed by him against the defaulter of tax after 15 days of issue of the demand notice during the year 2017-18 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 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 2017-18. 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 No. , Page-

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 no.17/04.01.2019., Page No.-28-29

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.

13.11 - Non collection of license fees fee for granting permission, renewal of permission and penalty in respect of telephone towers within municipal areaPOM No.55/12.03.2019 page-96 to 107-

As per Lr. No.-28334/H&UD,dt.31.12.2014, license fee for installation, renewal fees and penalty for delay in renewal in respect of mobile towers have been enhanced. On checking of the licence fees collected from the mobile towers during the period under audit, it was disclosed that a sum of Rs.70,12,500.00 as calculated below has not been collected from the mobile towers causing a heavy loss of revenues of the Municipality. The persons who are responsible for the above loss and the reason of non collection may be stated to audit for verification. The details are furnished below.

U/S 290 Tower Position of Bargarh Municipality for the year 2017-18

Sl No	Name of defaulting service provider/Company	Location	Plot No.	Renwal fees @1000/per anum	late fine @10000/month x 12 months	Total
1	Hutch Vodafone Essar Spacefel Ltd	(I) Tarani sethi	2414/5142	7500	120000	127500

		S/o Satrugan seth at V.S.S Nagar W.N.9 Bgh				
2	Hutch Vodafone Essar Spacefel Ltd	Nihar Ranjan Mohanty S/o Natbar Mohanty W.N.13 Bgh	2542/1167	7500	120000	127500
3	Hutch Vodafone Essar Spacefel Ltd	Smt Padmini Dash W/O Laxmi Narayana Dash Khajurtikira Near Georgh high school W.N.8 Bgh	2414/1996	7500	120000	127500
4	Hutch Vodafone Essar Spacefel Ltd	Mr/Mrs. Nagarjun Shastri S/o Purna chandra sastri College road W.N.3	8003	7500	120000	127500
5	Hutch Vodafone Essar Spacefel Ltd	Mr Rajkumar Pradhan S/o Jagannath pradhan at-Ambapali W.N.17	238	7500	120000	127500
6	B.T.S. Tower Bharti Infratel Ltd	Anil Agrawal Ramesh Agrawal Gaurav Agrawal S/o Kailash Agrawal Govind pali In presence of witness 1) Anil kumar Jain C/O Late Dillip Chand Jain college road 2) Ramesh agrawal C/O Rajendra Agrawal Malpada W.N.1	1976/6/18127 Khata No.2542/2064	7500	120000	127500
7	Tata Tleservices Ltd	Sri Nathuram Lath S/o Late Narsingha Lath Hospital road Near Andhra Bank	7159/13760 Khata No.2414/9025	7500	120000	127500
8	Tata Tleservices Ltd	Sri Rameswar subudhi S/o Sri chandramani subudhi W.N.3	7720/11609 Khata No.2542/1368	7500	120000	127500
9	Vodafone Essar Ltd	Tusar ranjan Mohanty S/o Natbar Mohanty college road W.N.13	3409/13541 Khata No.2414/3833	7500	120000	127500
10	Vodafone Essar Ltd	Ms/Mrs. Kamala Souria W/o Late Nabaranglal souria Nadipada W.N.1	4867 Khata No.2414/6695	7500	120000	127500
11	M/S Dishnet. Wireless Ltd	Haribandhu panigrahi S/o Achutananda panigrahi	1772/9592 Khata No.2414/326	7500	120000	127500
12	Essar Telecom. Infrastructure Pvt. Ltd	Gajananda Sahu S/o Late Lakhanlal sahu	2052/8715 Khata No.2414/5873	7500	120000	127500
13	Tata Teleservices GBT.	Kamala dash W/o Tulsi dash, Shakti nagar D.O Bangla W.N.11	1433/16123 Khata No.2542/759	7500	120000	127500

14	Reliance Telecom Infrastructure Ltd	Bijaya kumar panigrahi S/o Suresh kumar panigrahi college road Bgh W.N.13	3228/894105 Khata No.2414/941	7500	120000	127500
15	Idea cellular infrasturecture service Ltd.	Bhubaneswar pradhan, Mahuri pradhan S/o Basant pradhan, Chittaranjan pradhan S/o Souru pradhan, at Govind pali, W.N.15	1850/13389 Khata No.2414/3687	7500	120000	127500
16	VIOM Networks Ltd BBSR	Saroj kumar pradhan S/o Hariram pradhan Master tikra, W.N.14	1864 Khata No.1084	7500	120000	127500
17	Tower vision India Pvt. Ltd Saheed nagar BBSR	Mrs. Kamalalini Mahapatra W/o Sarat ku. Mahapatra khajurtikira W.N.7	761/11343/ 762/11344 Khata No.2414/1891	7500	120000	127500
18	Bharati Infratel Ltd. BBSR	Netrananda Rath S/o Dolamani, Khajurtikira	1373/16038 khata No.2414/6368	7500	120000	127500
19	Quippo Telecom infrastructure ltd. BBSR, Khurda	Hemanta kumari pradhan W/o Jadumani pradhan W.N.13	3345/1540 Khata No.2414/297	7500	120000	127500
20	Bharati Infratel ltd.	Suresh kumar agrawal S/o Satyanarayana, Qutab ambience, New Delhi circle office at Kharvel Nagar BBSR-751001. Dist.Khurda, Brahmachari, W.N.16, Bgh	1312,1313/2318 and 1309/2232 khata No.386/449 & 386/363	7500	120000	127500
21	Vodafone Essar Spacetel ltd. Chandra sekharapur BBSR 751023	Mr/Mrs. Nagarjun shastri S/O Purnachandra kalawatia, College road W.N.13	8003 Khata No.805	7500	120000	127500
22	Vodafone Essar Spacetel ltd. Chandra sekharapur BBSR 751024	Mrs. Padmini Dash, W/o Laxminarayana dash khajurtikira near Georgh	7082/11457 Khata No.2414/1996	7500	120000	127500

		high school				
23	Vodafone Essar Spacetel Ltd. Chandra sekharapur BBSR 751025	Rajkumar pradhan	238	7500	120000	127500
		S/o Jaganath pradhan	Khata No.177			
		Ambapali W.N.17				
24	Vodafone Essar Spacetel Ltd. Chandra sekharapur BBSR 751026	Nihar Ranjan Mohanty	3226/13544	7500	120000	127500
		S/o Natbar Mohanty W.N.13 Bgh	khata No.2542/1167			
25	Vodafone Essar Spacetel Ltd. Chandra sekharapur BBSR 751027	Mr/Mrs. Tarani seth	1395/14894	7500	120000	127500
		S/o Satrugana seth	Khata No.2414/5142			
		VSS Nagar W.N.9				
26	G.T.L. Infrastructure	Kirti kumar patel	190/13773	7500	120000	127500
		S/o Kantibai patel W.N.1	Khata No.2414/4038`			
27	T.T. Info services Ltd	Saroj kumar pradhan	1864	7500	120000	127500
		S/o Hariram pradhan	Khata No.1084			
		Master tikra, W.N.14				
28	G.T.L. Infrastructure	Taranisen seth	1395/14884	7500	120000	127500
		S/o Satrugana seth W.N.5, near Saharapada				
29	Bharti infratel Ltd.	Kailash chandra agrawal W.N.1 W/O Sumitra devi	7162	7500	120000	127500
			khata No.1668			
30	Reliance J 10 Info comm ltd.	Rajkumar pradhan	7	7500	120000	127500
		S/o Jaganath pradhan	khata No.177			
		Ambapali W.N.17				
31	Reliance J 10 Info comm ltd.	Kamalini mahapatra	761/11343	7500	120000	127500
		W/o Sarat ku. Mahapatra	khata No.2414/1891			
		at.Khajurtikira Nuapada W.N.7				
32	Bharati Infratel Ltd.	Sunil kumar panda	756/13305	7500	120000	127500
		S/o Late Nityananda panda	Khata No.2414/3615			
		at Khajurtikira W.N.8				
33	Bharati Infratel Ltd.	Ramesh agrawal, Gourab agrawal, kailash agrawal, Anil jain, Roof	1976/18127	7500	120000	127500

		top level				
			khata No.2542/2014			
34	M/S DEA Cellular infrastructure service Ltd.	Bhubaneswar pradhan, Mahuri pradhan	1850/13389	7500	120000	127500
		S/o Basant pradhan, Chittaranjan pradhan	Khata No.2414/3687			
		S/o Souri pradhan, at Govind pali, W.N.15				
35	Reliance J 10	Bikram aditya Mishra	177/11910 & 175/10818	7500	120000	127500
		S/o Gopal mishra	Khata No.2414/2385			
		at. Supriya marg Bhatli road W.N.1				
36	Bharati Infratel Ltd. Of Tower	Narasingh Dash W.N.4	Khata No.130	7500	120000	127500
37	Bharati Infratel Ltd. Of Tower	Nihar Mohanty	Khata No.2542/1166	7500	120000	127500
38	Bharati Infratel Ltd. Of Tower	Purna Ch. Kalwatia	khata No.805, Bgh	7500	120000	127500
39	Bharati Infratel Ltd. Of Tower	Umesh Seth	khata No.2542/501	7500	120000	127500
40	Bharati Infratel Ltd. Of Tower	Pradeep Ku. Dash & others Ambapali W.N.17	khata No.190	7500	120000	127500
41	Bharati Infratel Ltd. Of Tower	Gourav Agrawal	khata No.2542/2064	7500	120000	127500
42	Bharati Infratel Ltd. Of Tower	Kailash Agrawal Bargarh	khata No.1668	7500	120000	127500
43	Bharati Infratel Ltd. Of Tower	Suresh Agrawal, Brahamachari w.n.16	khata No.386/449	7500	120000	127500
44	Bharati Infratel Ltd. Of Tower	Netrananda Rath w.n.9, Bgh	khata No.2414/6368	7500	120000	127500
45	Bharati Infratel Ltd. Of Tower	Sunil ku Panda	khata No.2416/13615	7500	120000	127500
46	Vodafone	Kamala Souria, Nadipada w.n.1		7500	120000	127500
47	Vodafone	Nihar Ranjan Mohanty		7500	120000	127500
48	Vodafone	Hotel Oriental		7500	120000	127500
49	A.T.C Indra Tower	Brahamachari w.n.16, Bgh	386/409	7500	120000	127500
50	A.T.C Indra Tower	Subash Nagar w.n.14	1695/10023	7500	120000	127500
51	Ascent Telecom Infrastructure Pvt Ltd.	Tusar ranjan Mohanty mohanty pada W.N.13	3409/13541	7500	120000	127500
52	A.T.C. Telecom Tower corporation pvt. Ltd. A.T.C	Rly station w.n.19	2052/8713	7500	120000	127500
53	M/S Idea cellular Infrastructure service Pvt. Ltd.	Bhubaneswar pradhan	khata No.2414	7500	120000	127500

		S/o Souri charan pradhan, W.N.15	Plot No.1850/13389			
54	M/S Idea cellular Infrastructure service Pvt. Ltd.	Bhubaneswar pradhan	khata No.2414	7500	120000	127500
		S/o Souri charan pradhan, W.N.15	Plot No.1850/13389			
55	VIOM Networks	Tulasi chandra Dash Shakti Nagar W.N.11 Behind S.D.O Bangla Bgh		7500	120000	127500
		GRAND TOTAL		412500	6600000	7012500

As such ,Rs.7012500.00 need be collected from the above mobile towers and credit be shown to audit.

In response to objection memo (POM No.55/12.03.2019 page-96 to 107),the local authority replied that step has been taken to collect the revenues from the telecom towers installed in the municipal area as per Govt instruction.

Till then,Rs.7012500.00 is kept under objection.

13.12 - Loss of municipal revenue due to non collection of user fee POM no. 18/ 04.01.2019., Page No.30 –

As per Housing and Urban Development Department (HUDD) instructions (12/08) all ULB shall take necessary steps for door to door collection of solid waste in every ward of ULB in phased manner stating from 1/09 .Further in gazette notification of 7/12, HUDD reiterated that it was mandatory for the ULB to collect user fee from the households . As per above notification Rs.10 to 20 per month for each house hold could be charged by ULB authority for collection of garbage and solid waste from door to door .

Checking of records of the MUNICIPALITY revealed that door to door collection of garbage/solid waste of the 19 nos. of wards with 8527 nos. of households under the MUNICIPALITY. But it was found that the MUNICIPALITY had not taken any steps to levy user fee from the house hold in contraventions to the above notifications. Due to non imposition of user charges by the MUNICIPALITY there was a loss of revenue in shape of users fee amounting to Rs.85270.00(8527 x10/H.H) per Month and thus Rs.10,23,240.00 (=85270 x12) of the MUNICIPALITY. The local authority was asked through objection memo to show the reason of non imposition of municipal revenues and persons responsible for the lapses.

In response to objection memo, the local authority replied that user fee will be collected to enhance the municipal revenue after passed in council resolution.

However, the local authority is once again suggested to take initiatives in this regard.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Excess payment in purchase of hume pipe towards excess cost of conveyance - POM no.56/14.03.2019., Page No.-108-109		
Reference:-		
Vr No/Date	Amount	Particulars
376/07.09.17	10,11,282.00	Paid to Jai Jagadambe Spun Pipe,Sambalpur towards cost of 75 nos. of NP3 hume pipe 2.5 mtr 1000 dia (25 trips)
On verification of above paid voucher, it was revealed that a sum of 10,11,282.00 was paid to Jai Jagadambe Spun Pipe,Jhankarpali,Sambalpur		

towards cost of 75 nos. of NP3 hume pipe 2.5 mtr 1000 dia(25 trips).On further scrutiny,it was noticed that the above specification of hume pipe was available at Hirakhand Pipes, Sohella,Dist- Bargarh which is also a EPM registered firm and also more potential firm than Jagadambe Spun Pipe,Sambalpur. Had it been purchased from Hirakhand Pipes, Sohella the conveyance charges of Rs.37,900.00 as calculated below could have been saved. As the purchase was made from Sambalpur, the Municipality sustained a loss of Rs.37,900.00 which cannot be admitted by audit and needs recovery.

Paid		Due		Excess paid/trip	Total trips	Excess paid in total
Transportation from Jai Jagadambe Spun Pipes,Jhankarpali,Dist-Sambalpur		Transportation from Hirakhand Pipes,Sohella,Dist-Bargarh				25 x 1516.00
Distance 70 kms		Distance 30 kms				
for 1st 5 kms	1380.00	for 1st 5 kms	1380.00			
Next 45 kms @42.50 x 45	1912.50	Next 25 kms @42.50 x 25	1062.50			
Rest 20 kms @ 33.50 x 20	666.00					
	3958.50		2442.50	1516.00	25	37900.00

In response to audit objection memo the local authority replied that an amount of Rs. 37900.00 will be recovered from person concerned and compliance reported to audit. Till the recovery of the same the entire amount of Rs. 37900.00 is suggested for recovery.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SUSHANTA ROUT	EO	AT-PO-BARGARH MUNICIPALITY, DIST-BARGARH	9475
2	AJAY SAHA	ME	AT-PO-BARGARH MUNICIPALITY, DIST-BARGARH	9475
3	SUSHANTA PANIGRAHI	ACCOUNTANT	AT-PO-BARGARH MUNICIPALITY,PO-BARGARH,DIST-BARGARH	9475
4	PRASANTA KUMAR BEHERA	CHAIRMAN	AT-PO-BARGARH MUNICIPALITY, DIST-BARGARH	9475

14.2 - Excess payment in purchase of hume pipe - POM no.57/14.03.2019., Page No.-110

Reference:

Vr No/Date	Amount	Particulars
174/19.06.17	25000.00	Paid to Hirakhand Pipes,Sohella, Dist-Bargarh towards cost of 5 nos. of NP3 hume pipe 2.5 mtr 450 dia

On verification of above paid voucher, it was revealed that a sum of 10,11,282.00 was paid to Hirakhand Pipes, Sohella, Dist-Bargarh towards cost of 5 nos. of NP3 hume pipe 2.5 mtr 450 dia .On further scrutiny ,it was noticed that as per EPM rate,the cost of above specification of hume pipe was 1291/mtr.So for 2.5 mtr length, the cost comes to Rs.1,291.00 x 2.5 =3,227.50 against which Rs. 4,406.77 was allowed per piece.As such Rs. 4,406.77 – 3227.50 = 1179.27 per pc was allowed in excess unduly which cannot be admitted by audit and needs recovery. So for 5 pcs, the excess payment comes to 5 x 1179.27 = 5,896.00 which needs recovery.

In response to audit objection memo the local authority replied that an amount of Rs. 5896.00 will be recovered from person concerned and compliance reported to audit. Till the recovery of the same the entire amount of Rs.5896.00 is suggested for recovery.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SUSHANTA ROUT	EO	AT-PO-BARGARH	1474

			MUNICIPALITY, DIST-BARGARH	
2	AJAY SAHA	ME	AT-PO-BARGARH MUNICIPALITY, DIST-BARGARH	1474
3	SUSHANTA PANIGRAHI	ACCOUNTANT	AT-PO-BARGARH MUNICIPALITY,PO-BARG ARH,DIST-BARGARH	1474
4	PRAGYA PARIMITA PANIGRAHI	JE	AT-PO-BARGARH MUNICIPALITY, DIST-BARGARH	1474

14.3 - Excess payment on OAP/ODP – POM no.58/14.03.2019., Page No.-111-113

On verification of OAP/ODP payment acquaintance roll w.r.t. concerned cash book, it was revealed that a sum of Rs.4800.00 was shown to be paid in excess in the cash book as compared to the actual payment as detailed below.

Sl No	Ward No	Persons responsible	Scheme	Period	A/R page	Amount paid	Amount due	Amount of excess payment	Remarks
1	2	Chittaranjan Mahapatra,OTC	IGNOAP	Jul-17	91	25200.00	24900.00	300.00	Current Male,Total -86,Absent-3 nos. i.e. SI No.8,32,65, to be Paid 83 nos. @300/=24900/ but paid 84 nos.
	2		IGNOAP	Jul-17	91	2400.00	1800.00	600.00	Arrear Male,to be paid-06(SI No.32 for 3 monts,46 ,61,50) but Paid 8 nos. @300/
	2		MBPY	Aug-17	92	13500.00	12900.00	600.00	Current Male,Total -49,Absent-6 nos. i.e. SI No.1,16,24, 26,38,46,to be Paid 43 nos. @300/=24900/ but paid 45 nos.
	2		MBPY	Aug-17	92	300.00	0.00	300.00	Arrear Male,No arrear but Paid 1 no. @300/
			Total					1800.00	
2	7	Mitrabhanu Suna,OTC	Total(MBPY + IGNOAP)	Oct-17	120	96300.00	94200.00	2100.00	Totalling mistake,Actual totalling of disbursement for 10/17 is 94200,but shown as 96300/
				Aug-17	119	103600.00	103000.00	600.00	Totalling mistake,Actual totalling of disbursement for 8/17 is 103000,but shown as 103600/
			Total					2700.00	
			Grand Total					4500.00	

In response to audit objection memo the local authority replied that an amount of Rs. 4500.00 will be recovered from person concerned and compliance reported to audit. Till the recovery of the same the entire amount of Rs.4500.00 is suggested for recovery.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Chittaranjan Mahapatra,OTC	OTC	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	1800
2	Sri Mitrabhanu Suna	OTC	AT-PO-BARGARH MUNICIPALITY, VIA-DIST-BARGARH	2700

14.4 - Engagement of CLRs/DLRs/NMRs appointed after dt.19.05.1997 without Government approval - POM no.33/19.01.2019., Page No.-55-56

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.

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 of the employee	Designation	Date of appointment	Monthly remuneration	Total remuneration paid during 2017-18
1	Khalia Padhan	Road Colie	01.04.99	6000	72000
2	Manas Mallik	Road Colie	02.02.98	6000	72000
3	Daka Mallik	Road Colie	01.12.99	6000	72000
	Grand Total				2,16,000

As such why the payment of Rs.2,16,000.00 towards the irregular engagement of CLRs/DLRs/NMRs will not be suggested for recovery may be clarified to audit.

As such why the payment of Rs.2,16,000.00 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.2,16,000.00 is kept under objection.

14.5 - Irregular payment of Advt. cost –POM No. 53 / Dated.12.03.2019 Page 93-94 -

On checking of the above paid vouchers w.r.t Accountant cash book it was revealed that a sum of Rs.7,03,771.00 was paid to different agencies towards publication of advt charges . As per Govt instruction all advt should be processed through the dist.Information and public relation officer and payment should be made as per recommendation of DIPRO observing the advt. Rate of Govt Odisha. The corresponding file showing the allocation of funds and recommendation of DIPRO regarding the payment may be shown to audit for verification.

SI No	Vr No/Date	Amount	Particulars
1	77(2)/06.05.17	10000.00	Dharitri Oriya Daily
2	79(2)/10.05.17	12889.00	Agnisakhi
3	184(5)/30.06.17	63256.00	Prameya
4	190/01.07.17	13636.00	Odisha Bhaskar
5	190(3)/01.07.17	12636.00	Tilak Raj Publication
6	191(2)/01.07.17	12734.00	Eastern Media Ltd
7	210/10.07.17	20745.00	Dinalipi
8	243/16.07.17	4000.00	Gana Istahar
9	245/17.07.17	30326.00	Tilak Raj Publication
10	246/17.07.17	11400.00	Express Publication
11	247/17.07.17	11583.00	Dinalipi
12	262/25.07.17	30000.00	Eastern Media Ltd
13	265/25.07.17	13558.00	Sambad

14	273/05.08.17	5000.00	Current Layers
15	323/21.08.17	9413.00	Dinalipi
16	335/22.08.17	4212.00	Tilak Raj Publication
17	337/22.08.17	5000.00	Koshal Time
18	355/28.08.17	33409.00	Agnisakhi
19	378/08.09.17	114246.00	Samaj
20	440/25.09.17	40888.00	Eastern Media ltd
21	446/25.09.17	17850.00	Odisha Bhaskar
22	457/10.10.17	54317.00	Dharitri Oriya Daily
23	495/03.11.17	12208.00	Agnisakhi
24	496/03.11.17	17783.00	Prameya
25	497/03.11.17	7350.00	Nitidin
26	531/22.11.17	10500.00	Prameya
27	546/04.12.17	55450.00	Samaj
28	548/04.12.17	10557.00	Odisha Bhaskar
29	745/28.02.18	58825.00	Samaj
	Grand Total	703771.00	

In response to audit objection memo the local authority replied that the DIPRO recommendation and fund allocation will be shown to next audit. Till the production of the above document the entire amount of Rs. 7,03,771.00 is kept under objection.

14.6 - Irregular Payment to Architecture towards consultancy fees - POM no.49/24.02.2019., Page No.-87-88

Reference:-

Sl No	Vr No	Amount	Particulars
1	59(1)/15.04.17	78750	Paid to Associated Engineers Consortium Services for consultancy fees for preparation of DPR for improvement of drainage system at Bargarh Municipality
2	59(2)/15.04.17	78750	do
3	172/19.06.17	440469	do
4	272/01.08.17	312542	do
5	272/01.08.17	149400	do
6	274/05.08.17	328800	do
7	412/18.09.17	486000	do
8	474/13.10.17	18000	do
9	474/13.10.17	12000	do
10	724/17.02.18	322200	do
	Total	2226911	

On verification of the above paid vouchers w.r.t. Accountant cash book, it was revealed that a sum of Rs.22,26,911.00 was paid to Associated Engineers Consortium Services for consultancy fees for preparation of DPR for improvement of drainage system at Bargarh Municipality. On verification of the agreement, it was noticed that the criteria for field supervision has not been included which is very much important. Without field supervision, the preparation of DPR has no meaning and cannot be treated as genuine. The firm has already taken Rs.22,26,911.00 from the

Municipality, but no step has been taken by the Municipality for construction of the drainage work. Even no case record has been opened towards the purpose till date and no tender has been called for towards construction. So implementation of the DPR is said to be only paper works until the work is started practically. The problems at the time of execution of the projects will not be complied by the firm as the condition of field supervision has not been included in the agreement. The usefulness of the DPR and its success is a question until the project is completed. The compliance of the local authority is invited in this regard.

(ii) Non deduction of Service tax at source-

Further, 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.2,83,898.00 (i.e.12.36% of 22,26,911.00) will not be considered as excess payment and suggested for recovery may be clarified to audit.

In response to audit objection momo the local authority replied that the firm has deposited the service tax, however the service tax challan will be obtained from the firm and shown to audit. Further the firm has been requested to provide the field supervision.

The reply of the local authority is not convincing, till the close of audit the challan was not shown to audit, neither the assurance from the firm towards field supervision was shown to audit. The production of the same the total amount of Rs. 22,26,911.00 is kept under objection.

14.7 - Non production of records towards payment to Biswa for cleaning charges -

On verification of the above paid vouchers w.r.t. Accountant cash book, it was revealed that a sum of Rs.2,83,000.00 was paid to Biswa for cleaning work of pending case of 2009 of Bargarh Municipality. The details of payment due and pending along with the corresponding file, agreement may be produced to audit for verification. The reason for nonpayment of pending bill for such a long period may be stated to audit. The certificate towards the nonpayment of the pending amount is not available in the voucher. The above lapses may be complied.

Vr No	Amount	Particulars
540/25.11.17	283000.00	Paid to Biswa for cleaning work of pending case of 2009

In response to audit objection memo the local authority replied that the above file will be shown to next audit. Till the production of the above document the entire amount of Rs. 2,83,000.00 is kept under objection.

14.8 - Huge arrear of energy charges leading to increase in liability of the municipality – POM no.32/19.01.2019., Page No.-53-54

On verification of file "the payment of energy charges to WESCO" the following facts were noticed.

(1) The outstanding energy charges of the municipality in respect of street light as on 31.03.2018 was found to be Rs.6,57,69,625.00. Every time, the energy bill has been paid on average basis. The meter status in the body of the electricity bill is shown as code "S", which means "meter stopped". So, it is well understood that the energy charges of the municipality in respect of street light was not charged on actual consumption basis rather it was charged on average basis. So, there is every possibility of excess energy charges due. Nowhere in the file it was found that the Executive Officer made correspondence with the Electrical authority to change the meter and charge energy charges on actual consumption basis.

(2) By the end of March,2018, the arrear energy charges due for payment was Rs.65769625.00 which consists of arrear electricity charges Rs.305261.00, electricity duty Rs.12113.64, Arrear bill Rs.65385911.50 and DP surcharge Rs.66338.43.

Due to non-payment of arrear electricity dues, arrear electricity duty, surcharge on arrear electricity charges and D.P. surcharge are rising rapidly and as such the liability of the municipality is increasing day by day. No significant steps have been taken by the Executive Officer or the council to reduce the arrear electricity dues. The higher authorities of WESCO are not also requested to exempt the municipality from arrear electricity duty, surcharge on arrear electricity charges and D.P. surcharge. Had the municipality paid the electricity dues in due time, it would not have bothered for payment of the arrear energy charges.

(3) The Deputy Secretary to Government in H & U. D. Department, Government of Odisha in their file No.13621500012014, **letter No.11279, dt.29.05.14** addressed to all Executive Officers of Municipalities/ NACs have requested to submit a proposal to the department for energy audit to enhance the energy efficiency by consuming less energy with council resolution. The cost of energy audit was to be borne by the Energy department and implementation of energy efficiency shall be started with 50% grant from energy department. But, no proposal was sent

by the municipality to the H & U.D. department. So, it appears that neither the Executive Officer nor the council is interested to have an audit on energy efficiency. Since the arrear electricity charges of the municipality are raising rapidly, the present audit suggests conducting a special audit on energy efficiency as well as on the huge outstanding of arrear electricity charges.

(4) No budget provision was made in the budget for the year 2017-18 to pay the arrear electricity dues.

(5) Lighting Tax is one of the components of Holding Tax. It is 4 per cent of the annual rental value. The lighting tax is collected from the households towards use of Public Street light. The last revision of holding tax was made in the year 2001. Holding Tax should be revised in each ten year. More than 17 years has been elapsed since the last revision of holding tax, but the holding tax has not been revised. Had the holding tax been revised timely, the municipality could have earned some money towards lighting fees, which could have been paid to the WESCO.

This could have resulted in decreasing of arrear energy charges and the current energy charges which may be focused in future. Any constructive measure taken by the authority in this regard may be shown to audit for verification.

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment on work bill due to non realization of royalty vide POM No.22/07.01.19,page-35-36

Bill- 1/F, Vr. No.355/24.07.2017, Scheme-Own Fund

Name of the Work- Filling of earth at Gandhi Children park W.No.13, Bargarh,

Estimated Cost.- Rs.48929/,Agreement value-48929/,

Name of the Contractor- Sri Hrushikesh Meher,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.04/15, p- 175 to 177,

On verification of the above case record with reference to MBs and other connected records it was revealed that the above project was entrusted to Sri Hrushikesh Meher, Contractor on tender. On scrutiny it was noticed that excess payment has been made to the Contractor through non realization of royalty in the work bill to a tune of Rs.9245.00(as calculated below).During the execution of the project, filling earth in hard soil in gravelly soil was done. When there is the use of earth, royalty is to be deducted which was not done and there by excess payment made to the contractor.

As such, for 240.64 cum of earth work. Royalty due is $240.64/38.41 = 9245.00$ which was not realized from the bill and paid in excess to the contractor.

In response to audit objection memo, the local authority replied that an amount of Rs. 9245.00 has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 86/MR No.41827, Dtd. 19.03.2019 and deposited in Allahabad Bank A/C No.9137.The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.2 - Excess payment on work bill due to execution of chips works without metal sub-base -POM No.25/07.01.19,page-41-42 -

Bill- 1/F, Vr. No.72/12.12.2017, Scheme-14 th SFC

Name of the Work- Construction of cc road from Ashok Sahu house to Saraswati Acharya house W. No.15,

Estimated Cost.- Rs.100000/,Agreement value-99392/,

Name of the Contractor- Sri Hrushikesh Meher,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.03/17, p- 157 to 162,

As per OD Specification Rule 1.8.8, in case of CC road, all CC(1:2:4) work must be preceded by CC(1:4:8).No CC(1:2:4) work is sustained without metal sub base of CC(1:4:8).But in the above project, it was noticed that CC(1:4:8) work was executed for 9.12 cum where as CC(1:2:4) work was done for 10.65 cum .As per the OD Specification Rule 1.8.8,the excess quantity of 1.53 cum (=10.65 – 9.12) of CC(1:2:4) work was done without metal sub base of CC(1:4:8) which is quite fruitless and wasteful. Further, no pre- measurement regarding the availability of the metal sub base was shown to audit for verification. As the project is a new one and not a repair work, the availability of the metal sub base in the work site cannot be expected .Hence it is construed that the chips work was done without metal sub base which is quite fruitless and wasteful.

As such the amount paid towards 1.53 cum of CC(1:2:4) work @ 5342.37/cum = Rs.8174.00 is inadmissible by audit.

In response to audit objection memo, the local authority replied that an amount of Rs. 8174.00 has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 86/MR No.41831, Dtd. 19.03.2019 and deposited in SBI (14th FC) A/C No.31294644880.The above deposit has been duly verified and found to be correct. Hence the audit para is dropped

15.3 - Excess payment on work bill due to wrong execution of cc road vide POM No.25/07.01.19,page-41-42 -

Bill- 1/F, Vr. No.455/10.10.17, Scheme-Own fund

Name of the Work- Construction of cc road from Sunaripada tube well to Jadu house W.No.18,

Estimated Cost.- Rs.49000 /,

Name of the Contractor- Gokul Debta ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.7/17, p- 70 to 76,

From the excavation sand filling and the metal concrete that has been executed for road area it is found that the height of the road comes 0.30 m (sand filling 0.10 + PCC (1:4:8) 0.10 +PCC(1:2:4) 0.10 m} above the ground level. On checking of the item No.4 & 5 i.e. rigid and smooth centering and shuttering the height was 0.35 m and also cut off wall with a height of 0.35 m which is a very impractical situation while execution of a concrete road, as execution could not be done of concrete above the shuttering height. This uneven situation arises due to the wrong measurement. So the excess height of 0.05 m (0.35m-0.30m) on road area is inadmissible it arrived due to excess height taken in the measurement on metal concrete and centering shuttering. So the local authority is asked to explain why a sum of Rs.17689.57 or to say 17690.00 as calculated below will not be suggested for recovery

Cut off wall RCC M20 grade 2 x 27 x 0.15 x 0.05=0.405 cum @4850.14=1964.00 and Rigid smooth Centering & shuttering 4 x 27x0.05 =5.04 @101.74=549.00

Total Rs.2513.00 has been paid in excess to the Contractor.

In response to audit objection memo,the local authority replied that an amount of Rs. 3812.00 has been recovered from Smt. Archana Panda (GPTA) Vide MR No. 3710/38, Dtd. 05.10.2018. The amount has been deposited in concerned bank account. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.In response to audit objection memo,the local authority replied that an amount of Rs. 3812.00 has been recovered from Smt. Archana Panda (GPTA) Vide MR No. 3710/38, Dtd. 05.10.2018. The amount has been deposited in concerned bank account. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

In response to audit objection memo, the local authority replied that an amount of Rs. 2513.00 has been recovered from Sri Gokul Debta, Contractor Vide MR Book No. 86/MR No.41824/dt.19.03.2019 and 41825/Dtd. 19.03.2019 and deposited in Allahabad bank A/C No.50112299137.The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.4 - Excess payment in works beyond the agreement value vide POM No.52/12.03.19,page-91-92 -

Bill- 1/F, Vr. No.54/13.03.18, Scheme-Own Fund

Name of the Work- Electrification of SUH Building,

Estimated Cost.- Rs.329949 /,Agreement value-Rs.312777/

Agency- B.K.Associates,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.12/17, p- 35 to 48,

On verification of the above case record with reference to MB and other connected records it was revealed that the above work was entrusted to B.K.Associates with agreement value of Rs.312777/ but violating the agreement,excess payment to a tune of Rs.17172.00 was made to B.K.Associates beyond the actual agreement value .The agreement was made between the EO and contractor on 22.09.17 to a tune of Rs.312777/ for execution of 24 items of work and to complete the same within one month. In the agreement the rate quoted by the Contractor is supposed to be inclusive of all taxes and revenues as he has not mentioned anything regarding the rate with/without the GST.But,in the later stage, at the time of preparation of bill,extra amount towards CGST/SGST was added and paid to the Contractor beyond the agreement value.Total amount of Rs.329949/ was paid to the Contractor exceeding the agreement value OF Rs.312777/ to a tune of Rs.17172.00. In no circumstances, the payment should exceed the agreement value.The rate quoted during the tender is to be assumed as inclusive of all taxes and within the agreement value, the work is to be executed. As no extra item of work was added the Contractor is supposed to complete the work within the agreement value .As such Rs.17172.00(i.e. Rs.329949.00 – 312777.00) has been paid in excess beyond the agreement value cannot be admitted by audit .

In response to audit objection memo, the local authority replied that an amount of Rs. 17,172.00 has been recovered from B.K. Associates Vide MR Book No. 86/MR No.41828/dt.19.03.2019 and deposited in Allahabad bank A/C No.50112299137.The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.5 - Excess payment on work bill due to wrong calculation of area vide POM No.48/24.02.19,page-85-86 -

Bill- 1/F, Vr. No.543/30.11.17, Scheme-Own fund

Name of the Work- Supply of grass with plantation in Gandhi park ,

Estimated Cost.- Rs.112875/,Agreement value-112875/,

Name of the Contractor- Venkateswar Nursery,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushanta Rout,

MB No.06/17, p- 115 to 119,

On checking of the above case record w.r.to M.B. and other relevant records, it was found that excess payment was made to the Contractor due to wrong calculation of area of the Gandhi Children's park (left side) to a tune of Rs. as calculated below.

Actual area of the Gandhi Children's park (left side) Top segment after dividing in to 2 segments = Area of triangle + Area of rectangle = $(\frac{1}{2} \times 17 \times 22) + (55 \times 22) = 187 + 1210 = 1397 \text{ sq ft}$

But taken as area of rectangle = $(55+72)/2 \times (22 + 35)/2 = 1810 \text{ sq ft}$ in the MB

As such $1810 - 1397 = 413 \text{ sq ft}$ @ $15.00/\text{sq ft} = 6195.00$ was paid in excess to the Contractor which cannot be admitted by audit.

In response to audit objection memo, the local authority replied that an amount of Rs. 6195.00 has been recovered from Venkateswar Nursery, Vide MR Book No. 86/MR No.41826/dt.19.03.2019 and deposited in Allahabad bank A/C No.50112299137.The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.6 - Excess payment in works due to excess consumption of MS rod vide POM No.39/16.02.19,page-67-68-

Bill- 1/F, Vr. No.05/11.08.17, Scheme-MLALAD

Name of the Work- Construction of CC near Masjid at Subash Nagar W.No.14,

Estimated Cost.- Rs.100000 /,Agreement value-Rs.100000/

Name of the Contractor- Md Rafique ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.11/16, p- 128 to 131,

1.Excess consumption of MS rod –

As per para 1.8.8 of the "Detailed specification for Odisha" the re-enforcement including transverse and binding steel, stair cases, railing, balustrades and treplis work etc. used in building shall be of the proportion up-to 4.5 lb/cft. of the R.C.C work.

If it is converted into kg/cum

$1 \text{ cum} = 35.315 \text{ cft}$

$1 \text{ lb} = 453.592 \text{ gm}$

$4.5 \text{ lb} = 4.5 \times 453.592 \text{ gm} = 2041.164 \text{ gm}$ or say 2.041 kg/cft.

The consumption of M.S Rod in 1 cum of R.C.C work is $35.315 \text{ cft} \times 2.041 = 72.078 \text{ kg/cum.} = 0.72 \text{ qtl/cum.}$

On scrutiny of the work case record with ref to bill vouchers disclosed that excess quantity of M.S. Rod allowed in the RCC work than the quantity prescribed in the above specification for area. The details of such calculation are given below and the cost involved towards excess payment is worked out for a sum of Rs.3898.00 and suggested for recovery.

RCC (1:1.5:3) executed for slab area 8.06 cum

Actual consumption of MS Rod for Roof slab = $8.06 \times 0.72 \text{ qtl} = 5.80 \text{ qtl}$,but as per bill, Rod consumed 6.45 qtl,

thus utilized excess $6.45 - 5.80 = 0.65 \text{ qtl}$,

As such excess paid towards cost and labour for cutting and bending of MS Rod = $\text{Rs.} 0.65 \times 5997.57 = 3898.00$.

In response to audit objection memo, the local authority replied that an amount of Rs. 3898.00 has been recovered from Md Rafique,

Contractor Vide MR Book No. 86/MR No.41822/dt.19.03.2019 and deposited in Indian bank (MLALAD) A/C No.6517003252. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.7 - Excess payment on work bill due to wrong calculation in MB vide POM No.44/20.02.19,page-77-78-

Bill- 1/F, Vr. No.20/14.03.18, Scheme-AWC

Name of the Work- Construction of AWC Building at Subash Nagar W.No.19,

Estimated Cost.- Rs.500000 /, Agreement value-500000/

Name of the Contractor- Antaryami Parida ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.14/17, p- 22 to 48,

On checking of the above case record w.r.to M.B. and other relevant records, it was found that a sum of Rs.3838.00 as detailed below was paid excess to the executant than the amount actually due for payment due to calculation error in measurement book i.e.Filling in foundation & plinth with sand watered and rammed etc. vide MB No.14/17 page-28.So why the excess amount paid will not be suggested for recovery may be stated to audit.

Brick work with 1st class bricks in cm(1:6) vide MB No. 14/17 page-28	
Quantity of work actually executed	23.99 cum
Quantity of work allowed and paid	25.10 cum
Quantity excess allowed and paid	1.11 cum
Rate per unit	3457.27
Amount excess allowed and paid	3838.00

As such, Rs.3838.00 needs recovery.

In response to audit objection memo, the local authority replied that an amount of Rs. 3838.00 has been recovered from Antaryami Parida, contractor Vide MR Book No. 86/MR No.41820/dt.19.03.2019 and deposited in Indian bank (AWC) A/C No.6594191061. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.8 - Excess payment on work bill due to non realization of royalty vide POM No.45/20.02.19,page-79-80-

Bill- 1/F, Vr. No.01/02.05.17, Scheme-4th SFC

Name of the Work- Construction of cc drain from Sachidananda Ashram to old RTO Office, W.No.11,

Estimated Cost.- Rs.999000 /, Agreement value-988784/

Name of the Contractor- Hrushikesh Meher ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.01/16, p- 159to 167,

On verification of the above case record with reference to MB and other connected records it was revealed that Transporting of Earth in any kind of soil by mechanical means was executed to a tune of 207.90 cum @157.94/cum and Rs.988784.00 was paid to the Contractor towards construction of road. Here, the earth was borrowed from initial lead of 5 kms by mechanical means. When there is use of earth for road construction, royalty of earth @ 38.41/cum should have been deducted from the bill of the Contractor which was not done.

As such, Rs.207.90 x 38.41=Rs.7985.00 towards cost of royalty was not deducted from the bill of the Contractor there by excess payment was made which cannot be admitted by audit.

In response to audit objection memo, the local authority replied that an amount of Rs. 7985.00 has been recovered from Hrusikesh Meher, contractor Vide MR Book No. 86/MR No.41816/dt.19.03.2019 and deposited in UBI (4th SFC Dev.) A/C No.454011014985. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.9 - Excess payment on work bill due to execution of chips works without metal sub-base -POM No.43/16.02.19,page-75-76-

Bill- 1/F, Vr. No. 17/18.07.17, Scheme-4th SFC,

Name of the Work- Construction of cc road from Beheratikra to Nadikhandi,W.No.02,

Estimated Cost.- Rs.400000 /, Agreement value-395845/

Name of the Contractor- Arati Mangual ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.01/17, p- 44 to 49,

As per OD Specification Rule 1.8.8, in case of CC road, all CC(1:2:4) work must be preceded by CC(1:4:8).No CC(1:2:4) work is sustained without metal sub base of CC(1:4:8).But in the above project, it was noticed that CC(1:4:8) work was executed for 41.20 cum where as CC(1:2:4) work was done for 42.87 cum .As per the OD Specification Rule 1.8.8,the excess quantity of 1.67 cum (=42.87 – 41.20) of CC(1:2:4) work was done without metal sub base of CC(1:4:8) which is quite fruitless and wasteful. Further, no pre- measurement regarding the availability of the metal sub base was shown to audit for verification. As the project is a new one and not a repair work, the availability of the metal sub base in the work site cannot be expected .Hence it is construed that the chips work was done without metal sub base which is quite fruitless and wasteful.

As such the amount paid towards 1.67 cum of CC(1:2:4) work @ 5342.37/cum = Rs.8922.00 is inadmissible by audit.

In response to audit objection memo, the local authority replied that an amount of Rs. 8922.00 has been recovered from Arati Mangual, contractor Vide MR Book No. 86/MR No.41815/dt.19.03.2019 and deposited in UBI (4th SFC Dev.) A/C No.454011014985. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.10 - Excess payment on work bill due to wrong calculation in MB vide POM No.42/16.02.19,page-73-74-

Bill- 1/F, Vr. No. , Scheme-

Name of the Work- Construction of cc road and drain at Sabitri Gali W No.5,

Estimated Cost.- Rs.421000 /, Agreement value-421000/

Name of the Contractor- Hrushikesh Meher ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.14/17, p- 73 to 80,

On checking of the above case record w.r.to M.B. and other relevant records, it was found that a sum of Rs.11232.00 as detailed below was paid excess to the executant than the amount actually due for payment due to calculation error in measurement book i.e.CC(1:2:4)with 12 mm cbhg chips. vide MB No.14/17 page-75 and also through over writing. So why the excess amount paid will not be suggested for recovery may be stated to audit.

(1:2:4)with 12 mm cbhg chips vide MB No. 14/17 page-75	
Quantity of work actually executed	37.44 cum
Quantity of work allowed and paid	39.53 cum
Quantity excess allowed and paid	2.09 cum
Rate per unit	5374.19
Amount excess allowed and paid	11232.00

As such, Rs.11232.00 needs recovery.

In response to audit objection memo, the local authority replied that an amount of Rs. 11232.00 has been recovered from Hrusikesh Meher, contractor Vide MR Book No. 86/MR No.41830/dt.19.03.2019 and deposited in SBI (14thFC R&B) A/C No.31294644880. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.11 - Excess payment on work bill due to non realization of royalty vide POM No.26/07.01.19,page-43-44-

Bill- 1/F, Vr. No.19/12.12.17 & 21/17.01.18, Scheme-13 th FC

Name of the Work- Completion of cc drain at W.No.09, Bargarh,

Estimated Cost.- Rs.995000/,Agreement value-984454 /,

Name of the Contractor- Smt Priya Tandi,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.05/16, p- 101 to 108,

On verification of the above case record with reference to MBs and other connected records it was revealed that the above project was entrusted to Smt Priya Tandi, Contractor on tender. On scrutiny it was noticed that excess payment has been made to the Contractor through non realization of royalty in the work bill to a tune of Rs.6888.00(as calculated below).During the execution of the project, Earth work by mechanical means for 66.90 cum has been done against which royalty is to be deducted which was not done and there by excess payment made to the contractor.

As such, for 66.90 cum of earth work. Royalty due is $66.90 \times 38.42 = 6888.00$ which was not realized from the bill and paid in excess to the contractor.

In response to audit objection memo, the local authority replied that an amount of Rs. 6888.00 has been recovered from Priya Tandi,

contractor Vide MR Book No. 86/MR No.41829/dt.19.03.2019 and deposited in SBI (14thFC) A/C No.31294644880. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.12 - Excess payment on work bill due to non realization of liquidated damage on delay in execution vide POM No.47/20.02.19,page-83-84 -

Bill- 1/F, Vr. No.01/02.05.2017, Scheme-Maintenance of R & B)

Name of the Work- Construction of CC Road from Indra Nayak house to Buthi house,ward no.03 ,

Estimated Cost.- Rs.150000/,Agreement value-148936/,

Name of the Contractor- Smt Pankajini Seth,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.04/15, p- 149 to 154,

On checking of the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was entrusted to Smt Pankajini Seth,Contractor and as per agreement ,work was to be started on 26.10.16 and to complete within 1 month i.e on 26.11.2016.But it was not completed in the scheduled time and actually completed on 15.03.17. 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).

s such,1.5 % of unfinished amount of Rs.145335 / =2180.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No.4225 dtd.16.5.15 of DLFA,Odisha, BBSR. As the project was completed with delay of 3 months and 20 days as per the agreement, the penalty for delay in completion is 7946.00 towards liquidated damage. So why the amount of Rs.7946.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo, the local authority replied that an amount of Rs. 7946.00 has been recovered from Pankajini Seth, contractor Vide MR Book No. 86/MR No.41817/dt.19.03.2019 and 41818/dt.19.03.2019 and deposited in BOI (4th SFC MV) A/C No.558510110007400. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.13 - Excess payment on work bill due to wrong calculation in MB vide POM No.34/06.02.19,page-57-58 -

Bill- 1/F, Vr. No.11/12.10.2017, Scheme-MPLAD

Name of the Work- Construction of Kalyan Mandap at Govindpali,

Estimated Cost.- Rs.500000 /,

Name of the Contractor- Umesh Pradhan ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.06/17, p- 78 to 86,

On checking of the above case record w.r.to M.B. and other relevant records, it was found that a sum of Rs.2816.00 as detailed below was paid excess to the executant than the amount actually due for payment due to calculation error in measurement book i.e.Filling in foundation & plinth with sand watered and rammed etc.vide MB No.06/17 page-79.So why the excess amount paid will not be suggested for recovery may be stated to audit.

Filling in foundation & plinth with sand watered and rammed vide MB No. 06/17 page-79	
Column	34.46 cum
(-) deduct cut off wall 12 x 1.5 x0.83 x1.20	17.92 cum
Quantity of work actually executed	16.69 cum
Quantity of work allowed and paid	27.48 cum
Quantity excess allowed and paid	10.79 cum
Rate per unit	261.02
Amount excess allowed and paid	2816.00

As such,excess paid Rs.2816.00.

In response to audit objection memo, the local authority replied that an amount of Rs. 2816.00 has been recovered from Umesh Pradhan, contractor Vide MR Book No. 86/MR No.41832/dt.19.03.2019 and deposited in IOB (MPLAD) A/C No.15040100005665. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.14 - Excess payment on work bill due to non realization of liquidated damage on delay in execution vide POM No.22/07.01.19,page-35-36 -

Bill- 1/F, Vr. No.01/01.09.2017, Scheme-RD

Name of the Work- Construction of CC Road fro Bijay Mohanty to Birtia house ward no. 13 ,

Estimated Cost.- Rs.170000/,Agreement value-166720/,

Name of the Contractor- Smt Priya Tandi,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.15/16, p- 44 to 50,

On checking of the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was entrusted to Smt Priya Tandi ,Contractor and as per agreement ,work was to be started on 12.06.2017 and to complete within 1 month i.e on 12.07.2017.But it was not completed in the scheduled time and actually completed on 21.08.2017. 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 unfinished amount of Rs.166720/ =2501.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No.4225 dtd.16.5.15 of DLFA,Odisha, BBSR. As the project was completed after 1 months and 09 days as it was mentioned in the agreement, the penalty for delay in completion is 3227.00 towards liquidated damage. So why the amount of Rs.3227.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo, the local authority replied that an amount of Rs. 3227.00 has been recovered from Smt. Priya Tandi, contractor Vide MR Book No. 86/MR No.41812/dt.19.03.2019 and deposited in SBI (RD) A/C No.31864022986. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.15 - Excess payment in works due to excess consumption of MS rod vide POM No.40/16.02.19,page-69-70-

Bill- 1/F, Vr. No.08/16.09.17, Scheme-MLALAD

Name of the Work- Construction of CC near Mnanabandh W.No.12,

Estimated Cost.- Rs.100000 /,Agreement value-Rs.100000/

Name of the Contractor- Ananda Deep ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.07/17, p- 58 to 61,

1.Excess consumption of MS rod –

As per para 1.8.8 of the “Detailed specification for Odisha” the re-enforcement including transverse and binding steel, stair cases, railing, balustrades and treplis work etc. used in building shall be of the proportion up-to 4.5 lb/cft. of the R.C.C work.

If it is converted into kg/cum

1cum=35.315cft

1lb =453.592gm

4.5lb=4.5x453.592gm=2041.164gm or say 2.041kg/cft.

The consumption of M.S Rod in 1 cum of R.C.C work is 35.315cft x2.041= 72.078 kg/cum.=0.72 qtl/cum.

On scrutiny of the work case record with ref to bill vouchers disclosed that excess quantity of M.S. Rod allowed in the RCC work than the quantity prescribed in the above specification for area. The details of such calculation are given below and the cost involved towards excess payment is worked out for a sum of Rs.3599.00 and suggested for recovery.

RCC (1:1.5:3) executed for Slab area 7.75 cum

Actual consumption of MS Rod for Roof slab = 7.75 x 0.72 qtl=5.58 qtl,but as per bill, Rod consumed 6.18 qtl,

thus utilized excess 6.18 -5.58 = 0.60 qtl,

As such excess paid towards cost and labour for cutting and bending of MS Rod = Rs.0.60 x 5997.57 =3599.00.

In response to audit objection memo, the local authority replied that an amount of Rs. 3599.00 has been recovered from Sri Ananda Deep, contractor Vide MR Book No. 86/MR No.41821/dt.19.03.2019 and deposited in Indian bank (MLALAD) A/C No.6517003252. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.16 - Excess payment on work bill due to non realization of liquidated damage on delay in execution vide POM No.41/16.02.19,page-71-72 -

Bill- 1/F, Vr. No.02/1.09.17, Scheme-RD

Name of the Work- CC road from Ramakanta Panigrahi house to Prafulla house W. No.01 ,

Estimated Cost.- Rs.124000 /,Agreement value-122419/,

Name of the Contractor- Pradeep ku. Dash,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushanta Rout,

MB No.06/17, p- 94 to 99,

On checking of the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was entrusted to Priya Tandi, Contractor and as per agreement ,work was to be started on 10.06.16 and to complete within 1 month i.e on 10.07.16. But it was not completed in the scheduled time and actually completed on 12.10.17. 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 unfinished amount of Rs.121568 / =1824.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No.4225 dtd.16.5.15 of DLFA,Odisha, BBSR. As the project was completed with delay of 3 months as per the agreement, the penalty for delay in completion is 5471.00 i.e. 1824.00 x 3 months towards liquidated damage. So why the amount of Rs.5471.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo, the local authority replied that an amount of Rs. 3647.00 has been recovered from Sri Pradeep Ku. Dash, contractor Vide MR Book No. 86/MR No.41811/dt.19.03.2019 and deposited in SBI(RD) A/C No.31864022986. Further an amount of Rs. 1824.00 has been recovered from Sri Pradeep Ku. Dash, contractor Vide MR Book No. 86/MR No.41813/dt.19.03.2019 and deposited in UBI (4 SFC Dev.) A/C No.454011014985. The above deposit (Rs. 3647.00 + 1824.00 = Rs. 5471.00) has been duly verified and found to be correct. Hence the audit para is dropped.

15.17 - Excess payment on work bill due to non realization of royalty vide POM No.46/20.02.19,page-81-82-

Bill- 1/F, Vr. No.02/18.07.17, Scheme-BRGF

Name of the Work- Construction of cc road from OMFED factory to Biranchi Dash house W.No.14,

Estimated Cost.- Rs.450000 /, Agreement value-450000/

Name of the Contractor- Saroj Kumar Dash ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.01/17, p- 24 to 31,

On verification of the above case record with reference to MB and other connected records it was revealed that Transporting of Earth in any kind of soil by mechanical means was executed to a tune of 54 cum @157.94/cum and Rs.8529.00 was paid to the Contractor towards construction of road. Here, the earth was borrowed from initial lead of 5 kms by mechanical means. When there is use of earth for road construction, royalty of earth @ 38.41/cum should have been deducted from the bill of the Contractor which was not done.

As such, 54cum x 38.41=Rs.2074.00 towards cost of royalty was not deducted from the bill of the Contractor there by excess payment was made which cannot be admitted by audit.

In response to audit objection memo, the local authority replied that an amount of Rs. 2074.00 has been recovered from Sri Saroj Ku. Dash, contractor Vide MR Book No. 86/MR No.41819/dt.19.03.2019 and deposited in BOB (BRGF) A/C No.32550100004199. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.18 - Excess payment on work bill due to non realization of liquidated damage on delay in execution vide POM No.27/07.01.19,page-45-46

Bill- 1/R, Vr. No.20/01.09.17, Scheme-R & B

Name of the Work- Construction of cover slab for ward no. 1 to 10,

Estimated Cost.- Rs.202000 /,Agreement value-200348 /,

Name of the Contractor- Smt. Priya Tandi ,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.11/16, p- 107-110,C/R No.29/2016-17,

On checking of the above case record w.r.to M.B. and other relevant records, it was found that the tender of the above project was entrusted to Sri Tapan Kumar Sururjal,Contractor and as per agreement ,work was to be started on 03.05.17 and to complete within 1 month i.e on 03.06.17.But it was not completed in the scheduled time and actually completed on 22.07.2017. 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 unfinished amount of Rs.1,27,146.00 =1907.00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No.4225 dtd.16.5.15 of DLFA,Odisha, BBSR. As the project was completed after 1 months and 19 days as it was mentioned in the agreement, the penalty for delay in completion is 3115.00 towards liquidated damage. So why the amount of Rs.3115.00 will not be suggested for recovery may be stated to audit.

In response to audit objection memo, the local authority replied that an amount of Rs. 3115.00 has been recovered from Smt. Priya Tandi, contractor Vide MR Book No. 86/MR No.41814/dt.19.03.2019 and deposited in UBI(4th SFC Dev.) A/C No.454011011014985. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.19 - Excess payment on work bill due to less realization of royalty vide POM No.24/07.01.19,page-39-40-

Bill- 1/F, Vr. No.305/11.08.2017, Scheme-Own Fund

Name of the Work- Spreading of moorum from Bheden Canal to Trinath Nagar, W.No.18,Bargarh,

Estimated Cost.- Rs.49365/,Agreement value-49365/,

Name of the Contractor- Sri Chitta Ranjan Swain,

JE-Smt. Pragya Paramita Panigrahi,ME-Sri Ajay Saha,

Name of the EO – Sri Sushant Rout,

MB No.05/16, p- 73 to 74,

On verification of the above case record with reference to MBs and other connected records it was revealed that the above project was entrusted to Sri Chitta Ranjan Swain,Contractor on tender. On scrutiny it was noticed that excess payment has been made to the Contractor through less realization of royalty in the work bill to a tune of Rs.1558.00(as calculated below).

(i)Less realization of Royalty -

As per Govt. norms, Royalty shall be realized as fixed by Govt. from time to time. As per Govt. Instruction, royalty was enhanced w.e.f.01.09.2016 which was enhanced by 40% .But in this case royalty was not realized in the enhanced rate as per the term and condition stipulated in the agreement and realized at the old rate which is a loss to Govt. Revenues and needs recovery.

Moorum work was executed for 141.90 cum

Royalty due =141.90 x 38.42 =Rs.5452.00

Royalty realized = Rs.3894.00

Royalty less realized =Rs.1558.00 which needs recovery.

In response to audit objection memo, the local authority replied that an amount of Rs. 1558.00 has been recovered from Sri Chittaranjan Swain, contractor Vide MR Book No. 86/MR No.41823/dt.19.03.2019 and deposited in Allahabad bank A/C No.50112299137. The above deposit has been duly verified and found to be correct. Hence the audit para is dropped.

15.20 - 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 efforts to minimize these lapses by way of strengthening checking mechanism. 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.

15.21 - Development work case records verified by the current audit -

All the development work case records against which the payment has been made during the year 2017-18 were produced and verified during the current audit. The details of case records verified by the current audit are furnished below.

No. of development work case records verified by current audit	Value of development work case records verified by current audit	No. of development work case records not verified by current audit	Value of development work case records not verified by current audit

185 nos	Rs.7,79,000,00.00	Nil	Nil

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 - Thematic Audit							
Scope of Audit:							
The purchase /procurement files of the Bargarh Municipality for the last three years i.e 2015-16, 2016-17, 2017-18 are examined with the tender files so far produced before audit.							
Objectives:							
The objective of the thematic audit is to examine the records and ascertain if:							
1.Due tender procedure have been adopted for procurement of high value goods/equipment							
2.Sanction from competent authority for purchase and floating of tender has been obtained as per the provisions of OGFR and Municipal/ Corporation Rules and Acts.							
3.Purchase orders have been split up to avoid the necessary for obtaining the sanction of higher authority required with reference to the total amount of the order.							
4.Irregular purchases have been made according to previous years tender without floating fresh tender.							
Criteria : The criteria to be followed while examining the records are as follows:							
1.The Odisha Municipal Rules ,1953 (Rule 352-364)							
2.Rule 53,96,97 & 98 of OGFR,Vol 1 on purchase of stores.							
3.Finance Department Guidelines for procurement of goods vide OM No 4939/ F Dated 13.02.2012							
Details of Procurement of goods							
1.Procurement of goods for the year 2015-16 -							
FOR THE YEAR 2015-16							
SL.NO.	VR NO	DATE	AMOUNT	DE`scription	QUANTITY	TOWHOM PAID	REMARKS
1	2		3	4	5	6	7
1	327	06.08.15	84000.00	BLECHING POWDER	100 BAG	SRI SAI PRINTERS & SUPPLIERS	
2	61	17.10.15	84000.00	BLECHING POWDER	100 BAG	SRI SAI PRINTERS & SUPPLIERS	

3	806	07.03.16	84000.00	BLECHING POWDER	100 BAG	SRI SAI PRINTERS & SUPPLIERS	
4	24	24.06.16	84000.00	BLECHING POWDER	100 BAG	SRI SAI PRINTERS & SUPPLIERS	
5	327	06.08.15	20997.50	LIME POWDER DUST	50 BAG	SRI SAI PRINTERS & SUPPLIERS	
6	61	17.10.15	62992.50	LIME POWDER DUST	150 BAG	SRI SAI PRINTERS & SUPPLIERS	
7	327	06.08.15	14187.50	FOGING LEQUIDE	5 LT	SRI SAI PRINTERS & SUPPLIERS	
8	806	07.03.16	28375.00	FOGING LEQUIDE	10 LT	SRI SAI PRINTERS & SUPPLIERS	
9	61	17.10.15	85125.00	DRAIN BRUSH	600 PIC	SRI SAI PRINTERS & SUPPLIERS	
10	808	07.03.16	98280.00	JHADU (COCO BROOM	20 QTL	SRI SAI PRINTERS & SUPPLIERS	
11	667	08.01.16	11000.00	BAMBOO BASKET (DALA	100 PIC	SRI SAI PRINTERS & SUPPLIERS	
12	810	07.03.16	11000.00	BAMBOO BASKET (DALA	100 PIC	SRI SAI PRINTERS & SUPPLIERS	
13	667	08.01.16	133363.00	MALIRIA OIL	1000 LT	SRI SAI PRINTERS & SUPPLIERS	
14	667	08.01.16	5145.00	CESSPOOL VALVE	2 PIC	SRI SAI PRINTERS & SUPPLIERS	
15	667	08.01.16	19950.00	CESSPOOL PIPE	100 FT	SRI SAI PRINTERS & SUPPLIERS	
16	667	08.01.16	30645.00	BELCHA	50 NOS	SRI SAI PRINTERS & SUPPLIERS	
17	60	17.10.15	318935.00	WHEEL BORROW	50 PIC	SRI SAI PRINTERS & SUPPLIERS	
18	806	07.03.16	4095.00	BAMBOO STICK	100 PIC	SRI SAI PRINTERS & SUPPLIERS	
19	807	07.03.16	4600.00	SABAL BIG	5 PIC	SRI SAI PRINTERS & SUPPLIERS	
20	806	07.03.16	10237.50	MASK	50 PIC	SRI SAI PRINTERS & SUPPLIERS	
21	807	07.03.16	1850.00	TANGIA (SMALL	5 PIC	SRI SAI PRINTERS & SUPPLIERS	
22	807	07.03.16	2500.00	TANGIA (BIG	5 PIC	SRI SAI PRINTERS & SUPPLIERS	
23	807	07.03.16	9600.00	KANTA KODI	20 PIC	SRI SAI PRINTERS & SUPPLIERS	
24	809	07.03.16	4350.00	GHAN BIG	1 PIC	SRI SAI PRINTERS & SUPPLIERS	
25	809	07.03.16	4350.00	DAA	6 PIC	SRI SAI PRINTERS & SUPPLIERS	
26	204	01.07.15	62652.00	RICKSHOW	4 PIC	SRI SAI PRINTERS & SUPPLIERS	
27	83	08.05.15	265000.00	MINI CESSPOOL MACHINE	1 NO	LINGARAJ ASSOCIATES BHUBANESWAR	
28	109 & 110	18.05.15	1103000.00	DRAINCLEANING MACHINE WITH MAHINDRA 255 DI TRACTORS	1 NO	LINGARAJ ASSOCIATES BHUBANESWAR	
29	269	16.07.15	25000.00	BATTRY	5 NOS	BALAJI BATTERY	
30	301	01.08.15	12939.00	CHAIR	1 PIC	SRI SHYAMJI ENTERPRISES	
31	623	02.12.15	20316.00	OFFIE FURNITURE	27 NOS		
32	817	18.03.16	13856.85	TOWN HALL MOTOR	1 PIC	SAMAL DISTRIBUTURES	
33	749	23.02.16	23000.00	BIAMETRIC MACHINE	2 PIC	TECHNO WORLD	
34	33	11.04.16	179600.00	CC TV CAMERA	24 PIC	TECHNO WORLD	
35	34	11.04.16	57000.00	TV	2 NOS	CHANDAN BROTHERS	
36	65	30.04.16	234850.00	COMPUTER	5 SET	SHABANI TECHNOLOGIES	

2. Procurement of goods for the year 2016-17 -

FOR THE YEAR 2016-17							
SL.NO	VR NO	DATE	AMOUNT	DE'scription	QUANTIT Y	TOWHOM PAID	REMARK S
1	2		3	4	5	6	7
1	24	24.06.16	84000.00	BLECHING POWDER	100 BAG	SRI SAI PRINTERS & SUPPLIERS	
2	947	26.03.16	84000	BLECHING POWDER	100 BAG	SRI SAI PRINTERS & SUPPLIERS	
3	62	28.09.16	24570	JHADU (COCO BROOM	5 QTL	SRI SAI PRINTERS & SUPPLIERS	

4	62	28.09.16	71562	DRAIN BRUSH	500 PIC	SRI SAI PRINTERS & SUPPLIERS	
5	79	21.11.16	172200	BLECHING POWDER	200 BAG	SRI SAI PRINTERS & SUPPLIERS	
6	79	21.11.16	74425	LIME POWDER DUST	100 BAG	SRI SAI PRINTERS & SUPPLIERS	
7	24	24.06.16	42365.00	LIME POWDER DUST	25 QTL	SRI SAI PRINTERS & SUPPLIERS	
8	101	19.01.17	166025	DRAIN BRUSH	1000 PIC	SRI SAI PRINTERS & SUPPLIERS	
9	101	19.01.17	166025	JHADU (COCO BROOM	20 QTL	SRI SAI PRINTERS & SUPPLIERS	
10	79	21.11.16	11550	BAMBOO BASKET (DALA	100 NOS	SRI SAI PRINTERS & SUPPLIERS	
11	WANTIN G		49235	IRON RAFA	50 PIC	SRI SAI PRINTERS & SUPPLIERS	
12	WANTIN G		138545	MALIRIA OIL	1000 LT	SRI SAI PRINTERS & SUPPLIERS	
13	79	21.11.16	61425	CESSPOOL PIPE	300 FT	SRI SAI PRINTERS & SUPPLIERS	
14	79	21.11.16	3465	PHUL JHADU	30 PIC	SRI SAI PRINTERS & SUPPLIERS	
15	79	21.11.16	26000	KANTA KODI	50 PIC	SRI SAI PRINTERS & SUPPLIERS	
17	32	05.07.17	210910	ROAD SW BRUSH M	4 SET	SRI SAI PRINTERS & SUPPLIERS	
18	32	05.07.17	210910	ROAD SW BRUSH P	4 SET	SRI SAI PRINTERS & SUPPLIERS	
19	79	21.11.16	33778	FOGING LEQUIDE	10 LT	SRI SAI PRINTERS & SUPPLIERS	
20	2	02.05.17	164000	BLECHING POWDER	200 BAG	SRI SAI PRINTERS & SUPPLIERS	
21	3	02.05.17	327470	WHEEL BORROW	50 NOS	SRI SAI PRINTERS & SUPPLIERS	
22	2	02.05.17	11000	BAMBOO BASKET (DALA	100 PIC	SRI SAI PRINTERS & SUPPLIERS	
23	507	03.02.17	1100000	DUST BIN 100 LTS	500 PIC	AD ENVIRO ENGINEERING LLP BHUBANESWAR	
24	497	21.01.17	1480000	CONTAINERS 4.5 CUM	20 PIC	PDISHA SMALL INDUSTRIES CORPORATION CTC	
25	473	07.01.17	281670	MANNUAL ROAD SWEEPING MACHINE	10 PIC	PANDA SALES AND SERVICES	
26	77(3)	07.11.16	2046996	TATA ACE 3 NOS	3 NOS	LAXMI SALES AND SERVICE	

3. Procurement of goods for the year 2017-18 -

SL.NO.	VR NO	DATE	AMOUNT	DE`scriptiON	QUUNTITY	TOWHOM PAID	REMARKS
1	2	3	4	5	6	7	
1	36/2	18.07.17	83200	BLECHING POWDER	100 BAG	SRI SAI PRINTERS & SUPPLIER	
2	36/2	18.07.17	33125	LIME POWDER	50 BAG	SRI SAI PRINTERS & SUPPLIER	
3	36/2	18.07.17	149000	DRAIN BRUSH	1000 PIC	SRI SAI PRINTERS & SUPPLIER	
4	36/1	18.07.17	117000	JHADU	20 QTL	SRI SAI PRINTERS & SUPPLIER	
5	36/1	18.07.17	12000	BAMBOO BASKET	100 PIC	SRI SAI PRINTERS & SUPPLIER	
6	7	21.08.17	1804110	DUST BIN	7260 PIC	SRI SAI PRINTERS & SUPPLIER	
7	469	11.10.17	1106840	FOGING MACHINE	14 PIC	SRI SAI PRINTERS & SUPPLIER	
8	56	16.10.17	294528	BLECHING POWDER	300 BAG	SRI SAI PRINTERS & SUPPLIER	
9	56	16.10.17	3780	PHUL JHADU	30 PIC	SRI SAI PRINTERS & SUPPLIER	
10	56	16.10.17	3097	DAA	10 PIC	SRI SAI PRINTERS & SUPPLIER	
11	56	16.10.17	5292	GHAN	6 PIC	SRI SAI PRINTERS & SUPPLIER	
12	56	16.10.17	9156	SABAL 6 FT	8 PIC	SRI SAI PRINTERS & SUPPLIER	
13	56	16.10.17	5565	TANGER	10 PIC	SRI SAI PRINTERS & SUPPLIER	
14	56	16.10.17	12600	BAMBOO BASKET	100 PIC	SRI SAI PRINTERS & SUPPLIER	
15	57	16.10.17	155760	MALIRIA OIL	1000 LT	SRI SAI PRINTERS & SUPPLIER	

16	84/3	14.12.17	1260	WASHING ACID	20 LT	SRI SAI PRINTERS & SUPPLIER	
17	84/3	14.12.17	1900	PHYNYLE	20 LT	SRI SAI PRINTERS & SUPPLIER	
18	84/2	14.12.17	83200	BLECHING POWDER	100 BAG	SRI SAI PRINTERS & SUPPLIER	
19	84/2	14.12.17	24000	BAMBOO BASKET	200 PIC	SRI SAI PRINTERS & SUPPLIER	
20	84/1	14.12.17	65800	FOGING OIL	20 LT	SRI SAI PRINTERS & SUPPLIER	
21	84/1	14.12.17	91000	IRON RAFA	100 PIC	SRI SAI PRINTERS & SUPPLIER	
22	84/1	14.12.17	33125	LIME POWDER DUST	1250 KG	SRI SAI PRINTERS & SUPPLIER	
23	84/1	14.12.17	31750	BELCHA	50 PIC	SRI SAI PRINTERS & SUPPLIER	
24	84/1	14.12.17	23250	SADA RAFA	50 PIC	SRI SAI PRINTERS & SUPPLIER	
25	84/1	14.12.17	32750	KANTA RAFA	50 PIC	SRI SAI PRINTERS & SUPPLIER	
26	85	29.12.17	83200	BLECHING POWDER	100 BAG	SRI SAI PRINTERS & SUPPLIER	
27	85	29.12.17	307500	WHEEL BORROW	50 PIC	SRI SAI PRINTERS & SUPPLIER	
28	85	29.12.17	117000	BROOM STICK	20 QTL	SRI SAI PRINTERS & SUPPLIER	
29	51	29.12.17	1542409	DUST BIN 30 LTR	5489 PIC	SRI SAI PRINTERS & SUPPLIER	
30	104	02.02.18	83200	BLECHING POWDER	100 PIC	SRI SAI PRINTERS & SUPPLIER	
31	104	02.02.18	149000	DRAIN BRUSH	1000 PIC	SRI SAI PRINTERS & SUPPLIER	
32	56	02.02.18	994000	DUST BIN 20 LT	4000 PIC	SRI SAI PRINTERS & SUPPLIER	
33	126	24.03.18	132000	MALIRIA OIL	1000 LT	SRI SAI PRINTERS & SUPPLIER	
34	67	24.03.18	994497	DUST BIN 20 LT	4002 PIC	SRI SAI PRINTERS & SUPPLIER	
35			600000	DUST BIN STAND SINGLE	300 NOS	HRUSIKESH MEHER	
36			186000	DUST BIN STAND DOUBLE	60 NOS	HRUSIKESH MEHER	
37			3149490	TATA TCE	5 NOS	LAXMI SALES & SERVICE	
38			563409	SOUND SYSTEM	TOWN HALL	AUDIOTRONIC BBSR	
39			314050	SOUND SYSTEM	COUNCIL HALL	AUDIOTRONIC BBSR	
40			65917	CHAIR	10 NOS	SHREE SHYAMJI ENTERPRISES	
41			26366	CHAIR	4 PIC	SHREE SHYAMJI ENTERPRISES	
42			155480	ORNET CHAIR	52 PIC	SHREE SHYAMJI ENTERPRISES	
43			10800	CON TABLE	1 PIC	SHREE SHYAMJI ENTERPRISES	
44			745500	TREE GUARD	500 PIC	HRUSIKESH MEHER	
45			1439210	TATA 407 LADDER	1 NOS	O.S.I.C CUTTACK	
46			745500	TREE GUARD	500 PIC	HRUSIKESH MEHER	
47			2541796	TATA 1109 COMPACTOR	1 NOS	LINGARAJ ASSOCIATES BBSR	
48			1109745	COMPCTOR BIN	50 NOS	LINGARAJ ASSOCIATES BBSR	
49			77344	BWC 40 WATER COOLER	1 NOS	SAMAL DISTRIBUTER	

Audit Findings:

While examining the procurement files, the following observation was noticed.

Due tender procedure was adopted during the procurement of goods . No deviation in tender procedure was observed. All purchase was made with the provision of OGFR after passed in council resolution.Budgetary provision was made towards the procurement of goods. The stock register should be maintained on such procurement with the prescribe format in OGFR and should be duly be verified in accordance to rule 106 of the OGFR.The only shortcoming was noticed that Initial Security money was not kept form the bidders although EMD has been collected .

Suggestion:

The local authority is suggested to follow due tender procedure during procurement of goods for better financial management and propriety. ISD/EMD money should be collected from the bidders henceforth.

PARA: 18 MISCELLANEOUS

18.1 - Production of records which were not produced to previous audit - POM No.61/15.03.2019 , Page 125 -

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 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 No.09/31.12.2018, Page No-15

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 & store		Paragraphs pending for settlement other than misappropriation and defalcation		Total	
		No. of paragraphs	Amount	No. of paragraphs	Amount	No. of paragraphs	Amount
1	2	3	4	5	6	7	8
1	354153/2017-18	1	420.00	22	2,11,21,948.41	22	2,11,21,948.41

In response to objection memo, the local authority replied that the compliance will be submitted very soon. 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 SECURITYDEPOSIT-

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 for the year 2017-18 -

STAFF POSITION OF BARGARH MUNICIPALITY FOR FY 2017-18

Sl.No.	Category of post	Sanctioned strength	Existing strength	Vacancy position	Remarks
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	L.F.S.CADRE				
1	Head Assistant	1	1	-	
2	Senior Assistant	4	-	4	
3	Junior Assistant	9	5	4	
4	Asst. Executive Engineer	1	1	-	
5	Junior Engineer	1	-	1	
6	Community Organizser	2	-	2	
	Total:	18	7	11	
	NON-LFS CADRE				
	<u>Health section</u>				
1	Jamadar	2	2	-	
2	Sweeper/sweepress	33	22	11	
3	Tractor Driver	1	-	1	
4	Orderly Peon to AHO	1	1	-	
	Total:	37	25	12	

	<u>Tax Collection Estt.</u>				
1	P.S.to Tax & Licence	1	1	-	
2	Asst.Tax Collector	1	1	-	
3	Tax Collector	3	3	-	
	Total:	5	5	-	
	<u>PUBLIC WORKS ESTT.</u>				
1	Amin	1	1	-	
2	Peon	1	1	-	
3	Work Sarkar	1	1	-	
	Total:	3	3	-	
	<u>U.B.S. SECTION</u>				
1	Peon	1	1	-	
	Total:	1	1	-	
	<u>GENERAL ESTT</u>				
1	Executive Officer	1	1	-	
2	Light Checker cum- Peon	1	1	-	

3	Children Park Chow.	1	1	-	
4	Peon	1	1	-	
5	Treasury Sarkar	1	1	-	
6	Orderly Peon to E.O.	1	1	-	
7	peon	1	1	-	
	Total:	6	6	-	
	<u>OCTROI COLLECTION ESTT.</u>				
1	Octroi Tax Collector	17	17	-	
2	Octroi Peon	8	8	-	
	Total:	25	25	-	
	<u>MEDICAL ESTT.</u>				
1	Lady Asst.Surgeon	1	-	1	
2	Pharmacist	1	-	1	
4	Nursing Orderly	2	1	1	
5	Sweeper	2	1	1	
7	Ambulance Driver	1	-	1	
	Total:	7	2	5	

	Grand Total:	102	74	28	
	<u>Work-Charged</u>				
1	Peon	3	3	-	
2	Road Collie	16	13	3	
3	Sweeper	43	32	11	
4	Line Man	3	2	1	
5	Zamadar	1	1	-	
	Total:	66	51	15	
	Octroi estt. (Adhoc)				
1	Octroi Tax Collector	12	12	-	Adhoc
2	Octroi Peon	11	11	-	Adhoc
	Total:	23	23	-	
	<u>Contractual</u>				
1	Junior Engineer	1	1	-	Contractual
2	Accountant	1	1	-	
3	Asst.Engineer	1	1	-	
4	MIS-Computer	1	1	-	

5	Community Organizer	4	3	1	Contractual
	Total:	8	7	1	
	<u>NMR/DLR</u>				
1	Public-Works Estt.	10	10	-	
2	Health Estt.	64	58	6	
	Total:	74	68	6	
	LAST GRAND TOTAL:	273	223	50	

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 no12/02.01.2019., Page No.-18

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 2017-18. 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 no12/02.01.2019., Page No.-18

The Quarter allotment file and House rent collection register for the year 2017-18 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.

18.7 - Non-renewal of vehicle insurance may lead to penalty POM No.13/02.01.2019 page-21-22 -

It was revealed from records that the following vehicles belong to the property of the municipality. The insurance of these vehicles have not

been renewed timely as detailed below. Due to non-renewal of vehicle insurance timely, penalty may be imposed on late renewal of insurance of the vehicle. Further, if insurance is not paid and if the vehicle meets any accident, the municipality may lose compensation due to accident. So, it is suggested to renew the insurance of the vehicle at the earliest and compliance reported to audit. The details of vehicles owned by the Municipality are furnished below-

SI No	TYPE	VEHICLE REG NO
1	TATA ACE	OD 17 C 2291
2	TATA ACE	OD 17 C 2292
3	TATA ACE	OD 17 C 2293
4	TATA ACE	OD 17 C 0306
5	TATA ACE	OD 17 C 0307
6	TATA ACE	OD 17 C 0308
7	TATA ACE	OD 17 C 0309
8	TATA ACE	OD 17 C 0310
9	TATA ACE	OD 17 C 0311
10	TATA ACE	OD 17 H 3233
11	TATA ACE	OD 17 H 3234
12	TATA ACE	OD 17 H 3235
13	TATA ACE	OD 17 K 3683
14	TATA ACE	OD 17 K 3684
15	TATA ACE	OD 17 K 3685
16	TATA ACE	OD 17 K 3686
17	TATA ACE	OD 17 K 3687
15	TRACTOR	OR 17 C 8130
16	TRACTOR	OR 17 C 8132
17	TRACTOR	OD 02 U8432
18	TRACTOR	HMT 2522
19	TRACTOR	ORS 9442
20	TRACTOR	NEW HMT
21	DOZER	SONILIKA DI 60
22	COMPACTOR BIN	COMPACTOR BIN
23	LADDER	LADDER

In response to objection memo (POM No.13/02.01.2019 page-21-22), the local authority replied that step has been taken to renew the vehicle insurance as suggested by audit. However, the local authority is once again requested to take step in this regard.

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

19.1 - NON REMITTANCE OF GOVT. DUES - POM no.15/04.01.2019., Page No.-25

It would be seen from the table furnished below that royalty, VAT, labour cess, Income Tax amounting to Rs 65,37,100.00 is outstanding for deposit as on 31.03.2018. The local authority is requested to deposit the said govt. revenues into the proper govt. quarters and compliance be reported to audit.

Sl No	Head	OB	Receipts	Total	Expenditure	CB as on 31.03.2018
1	Royalty	462763.00	1494936	1957699.00	225805.00	1731894.00
2	OST/VAT	949041.00	1048018.00	1997059.00	219188.00	1777871.00
3	Lab Cess	1434727.00	858758.00	2293485.00	304799.00	1988686.00
4	Income Tax	262624.00	823137.00	1085761.00	307987.00	777774.00
5	Professional Tax	260875.00	260225	521100.00	260225	260875.00
	Grand Total	3370030.00	4485074.00	7855104.00	1318004.00	6537100.00

In response to audit objection memo , the local authority replied that the undeposited govt revenues will be deposited to proper quarters soon.The balance amount of Rs. 65,37,100.00 may be deposited in proper head of account under compliance to audit.

19.2 - Audit of Loan - POM no.16/04.01.2019., Page No.-27

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-2017-18. In response to the POM, 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-POM no.16/04.01.2019., Page No.-26

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 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 no.16/04.01.2019., Page No.-226

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	
Opening Balance	2140350
Amount deducted during the year 2017-18	2526139
Total	4666489
Amount deposited during the year 2017-18	2526139
Balance to be deposited as on 31.03.2018	2140350

It can be ascertained 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 it is noticed that an amount of Rs.2140350.00 of EPF/CPF was kept in the Municipal fund.No satisfactory compliance was furnished to present audit towards deposit of the same. 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 AND CONCLUSION

20.1 - Remarks On Maintenance of Account
<p>Audit suggestion-</p> <p>The present audit gives following suggestions / recommendations:-</p> <ol style="list-style-type: none"> 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.
20.2 - General Remarks
<p>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 2017-18 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.</p>

20.3 - Result Of Audit

As a result of this audit, a sum of **Rs.3,20,94,514.02** was kept under objection,an amount of **Rs. 8,80,296.00** was suggested for recovery and **Rs.8,80,296.00** was surcharge-able. Besides this, a sum of **Rs 1,24,714.00** was recovered on the spot at the instance of audit.

As a result of this Audit transactions involving a sum of **Rs 32094514.02** are held under objection which include an amount of **Rs 880296.00** suggested for recovery. Besides, a sum of **Rs 124714** was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	18767576.02	0.00	0.00	0.00	
2	8.1	832000.00	2836460.00	832000.00	0.00	0.00	
3	13.11	0.00	7012500.00	0.00	0.00	0.00	
4	14.1	37900.00	37900.00	37900.00	0.00	0.00	
5	14.2	5896.00	5896.00	5896.00	0.00	0.00	
6	14.3	4500.00	4500.00	4500.00	0.00	0.00	
7	14.4	0.00	216000.00	0.00	0.00	0.00	
8	14.5	0.00	703771.00	0.00	0.00	0.00	
9	14.6	0.00	2226911.00	0.00	0.00	0.00	
10	14.7	0.00	283000.00	0.00	0.00	0.00	
Total		880296.00	32094514.02	880296.00	0.00	0.00	

Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Para 11.2/OM Page-58-60	MR Book No.01/MR No.42385/dtd 25.05.19	2019-05-22	975	Rahasa Pradhan,TC
2	Para 11.3/OM Page-51-52	MR Book No.01/MR No.42383/dtd 25.05.19	2019-05-22	700	Amulya Kumbhar,TC
3	Para 11.2/OM Page-58-60	MR Book No.01/MR No.42382/dtd 25.05.19	2019-05-22	1700	Amulya Kumbhar,TC
4	Para 11.3/OM Page-51-52	MR Book No.63/MR No.39576/dtd.28.01.19	2019-01-28	91	Jayamani Surujal
5	Para 11.3/OM Page-51-52	MR Book No.63/MR No.39575/dtd28.01.19	2019-01-28	300	Tankadhar Sahu
6	Para 11.1/OM Page-64	MR Book No.01/MR No.42384/dtd 25.05.19	2019-05-22	4400	Rahasa Pradhan,TC
7	Para 11.3/OM Page-51-52	MR Book No.63/MR No.39563/dtd.24.01.19	2019-01-24	300	Nitya Mahapatra
8	Para 15.18/OM Page-45-46	MR Book No.86/MR No.41814/dtd.19.03.19	2019-03-19	3115	Priya Tandi,Contractor
9	Para 15.19/OM Page-39-40	MR Book No.86/MR No.41823/dtd.19.03.19	2019-03-19	1558	Chittaranjan Swain,Contractor
10	Para 11.3/OM Page-51-52	MR Book No.63/MR No.39572/dtd.28.01.2019	2019-01-28	50	Sri S.S. Mahananda
11	Para 11.3/OM Page-51-52	MR Book No.63/MR No.39571/dtd.28.01.19	2019-01-28	50	K.B.Meher
12	Para 15.14/OM Page-35-36	MR Book No.86/MR No.41812/dtd.19.03.19	2019-03-19	3227	Priya Tandi,Contractor
13	Para 15.15/OM Page-69-70	MR Book No.86/MR No.41821/dtd.19.03.19	2019-03-19	3599	Ananda Deep,Contractor

14	Para 15.16/OM Page-71-72	MR Book No.86/MR No.41811,41813/dtd.19.03.19	2019-03-19	5471	Pradeep Kumar Dash,Contractor
15	Para 15.17/OM Page-81-82	MR Book No.86/MR No.41819/dtd.19.03.19	2019-03-19	2074	Saroj Kumar Dash,Contractor
16	Para 15.13/OM Page-57-58	MR Book No.86/MR No.41832/dtd.19.03.19	2019-03-19	2816	Umesh Pradhan,Contractor
17	Para 15.10/OM Page-73-74	MR Book No.86/MR No.41830/dtd.19.03.19	2019-03-19	11232	Hrushikesh Meher,Contractor
18	Para 15.11/OM Page-43-44	MR Book No.86/MR No.41829/dtd.19.03.19	2019-03-19	6888	Priya Tandi,Contractor
19	Para 15.12/OM Page-83-84	MR Book No.86/MR No.41817,41816/dtd.19.03.19	2019-03-19	7946	Pankajini Seth,Contractor
20	Para 15.9/OM Page-75-76	MR Book No.86/MR No.41815/dtd.19.03.19	2019-03-19	8922	Arati Mangual,Contractor
21	Para 15.8/OM Page-79-80	MR Book No.86/MR No.41816/dtd.19.03.19	2019-03-19	7985	Hrushikesh Meher,Contractor
22	Para 15.7/OM Page-77-78	MR Book No.86/MR No.41820/dtd.19.03.19	2019-03-19	3838	Antaryami Parida,Contractor
23	Para 15.5/OM Page-85-86	MR Book No.86/MR No.41826/dtd.19.03.19	2019-03-19	6195	Venkateswar Nursery
24	Para 15.6/OM Page-67-68	MR Book No.86/MR No.41822/dtd.19.03.19	2019-03-19	3898	Md Rafique,Contractor
25	Para 11.3/OM Page-51-52	MR Book No.01/MR No.42386/dtd 25.05.19	2019-05-22	280	Ashok Chhuria,TC
26	Para 15.4/OM Page-91-92	MR Book No.86/MR No.41828/dtd.19.03.19	2019-03-19	17172	B.K.Associates
27	Para 15.3/OM Page-65-66	MR Book No.86/MR No.41824/dtd.19.03.19	2019-03-19	2513	Gokul Debta,Contractor
28	Para 15.2/OM Page-41-42	MR Book No.86/MR No.41831/dtd.19.03.19	2019-03-19	8174	Hrushikesh Meher,Contractor
29	Para 15.1/OM Page-37-38	MR Book No.86/MR No.41827/dtd.19.03.19	2019-03-19	9245	Hrushikesh Meher,Contractor
Total				124714	

Audit Certificate

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

District Audit Officer
Local Fund Audit,BARAGARH