

LOCAL FUND AUDIT, BARAGARH, ODISHA

CATEGORY : Municipality/Municipal Corporation			Audit Report No : 523296/AR/2019-2020-BARAGARH		
PARA: 1 TITLE SHEET					
1	Name of the Institution :	Bargarh Municipality. Bargarh			
2	Year of Accounts under Audit :	2018-2019			
3	Name of the Local Authority during the year of A/Cs :	SRI SUSHANTA ROUT, FROM 01.04.2018 TO 31.03.2019			
	Name of the Local Authority at the time of Audit :	1.SRI RAJESH KUMAR SAHU, ORS, FROM 04.12.2019 TO 24.03.2020			
4	Duration of Audit :	04-12-2019 To 24-03-2020 (Mandays Consumed :- 66)			
5	Name of the Auditors :	SUSHANTA KUMAR NANDA - Lead Auditor(04-12-2019 to 24-03-2020) Parakshita Padhan - Auditor(04-12-2019 to 24-03-2020)			
6	Name of the Reviewing Officer :	NAVIDAITYA NAYAK(District Audit Officer)			
7	Date of submission of report by Reviewing officer :	27-05-2020			
8	Entry Conference Date :	19-11-2019			
9	Exit Conference Date :				
10	Name of the District Audit Officer :	NAVIDAITYA NAYAK			
11	Date of approval of report by District Audit Officer :	06-06-2020			

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Bargarh Municipality. Bargarh	16.72	19	14465	4341	4055	57764	80625	41418	39207

PARA: 2 PHYSICAL VERIFICATION

Sino	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	Copy of Application Form	Dt.04.12.2019, Before Transaction	181 nos.	181 nos.	Stock Register Page No-39	Nil
2	Parking Fees Receipt Books	Dt.04.12.2019, Before Transaction	1438 nos.	1438 nos.	Stock Register Page No-29	Nil
3	Building Plan Approval Form	Dt.04.12.2019, Before Transaction	1468 nos.	1468 nos.	Stock Register Page No-02	Nil
4	Mutation Application Form	Dt.04.12.2019, Before Transaction	17 nos.	17 nos.	Stock Register Page No-89	Nil
5	User Fees Receipt, Rs. 20.00 per leaf	Dt.04.12.2019, Before Transaction	80 nos.	80 nos.	Stock Register Page No-171	Nil
6	User Fees Receipt, Rs.10.00 per leaf	Dt.04.12.2019, Before Transaction	122 nos.	122 nos.	Stock Register Page No-161	Nil
7	Toy Train Ticket Receipt Books	Dt.04.12.2019, Before Transaction	195 nos.	195 nos.	Stock Register Page No-151	Nil
8	Service Tax Receipt Books	Dt.04.12.2019, Before Transaction	08 nos.	08 nos.	Stock Register Page No-125	Nil
9	Market Fees Receipt Books	Dt.04.12.2019, Before Transaction	448 nos.	448 nos.	Stock Register Page No-106	Nil
10	Holding Tax Receipt Books	Dt.04.12.2019, Before Transaction	32 nos.	32 nos.	Stock Register Page No-17	Nil
11	Gandhi Children Park Receipt Books	Dt.04.12.2019, Before Transaction	110 nos.	110 nos.	Stock Register Page No-45	Nil
12	Cattle Market Receipt Books	Dt.04.12.2019, Before Transaction	1498 nos.	1498 nos.	Stock Register Page No-79	Nil
13	Service Postage Stamps	Dt.04.12.2019, Before Transaction	Rs.826.00	Rs.826.00	Stock Register Page No-95	Nil
14	Measurement Books	Dt.04.12.2019, Before	02 nos.	02 nos.	Stock Register Page No-09	Nil

		Transaction				
15	Miscellaneous Receipt Books	Dt.04.12.2019, Before Transaction	33 nos	33 nos	Stock Register Page No-03	Nil
16	Cash in hand	Dt.04.12.2019, Before Transaction	Rs.Nil	Rs.Nil	Subsidiary Cash Book Page No-61	Nil

Comments

Physical Verification Of Cash Balance and Others:-

As per Rule-20(A) of Odisha Local Fund Audit Rules, 1951 before Commencement of Audit of the Municipality Physical Verification was conducted on Dt.04.12.2019 FN (Before Transaction). Verified the liquid Cash balance as on the day of Commencement of Audit and no liquid cash was found .Further, no discrepancy in liquid cash was noticed. Physical verification of liquid cash was recorded in Subsidiary Cash Book on Dtd.04.12.2019. Physical verification of other items like Service Postage Stamp, unused measurement book, unused misc. receipt books and unused money receipt books have been recorded in respective stock registers as mentioned above and no discrepancy was noticed.

Verification of Cash Balance Periodically:-

At the end of each month, the Executive Officer shall 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	Budget Estimate	Rule 74	Form No. I
2	Abstract of the Budget Estimate	Rule 74	Form No. I-A
3	Subsidiary account of special taxes	Rule 79	Form No.-IV
4	Cashier's Cash Book	Rule 81	Form No. V
5	Subsidiary Cash Book	Rule 128 A	Form No. V-A
6	Challan	Rule 87	Form No. VI
7	Register of Bills	Rule 96	Form No. VII
8	Salary Bills	Rule 97	Form No. IX
9	Absentee Statement	Rule 97	Form No. X
10	Periodical Increment Certificate	Rule 99	Form No. XI
11	Cash Book of the municipality	Rule 125	Form No. XIV
12	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
13	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
14	Miscellaneous Receipts	Rule 157	Form No. XXXIV
15	Daily Collection Register	Rule 171	Form No. XL
16	Register of Grants	Rule 80	Form No. XLII
17	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
18	Stamp Account	Rule 172	Form No. XLIV
19	Stock Register of Stationery	Rule 172	Form No. XLIV
20	Assessment List	Rule 177	Form A
21	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
22	Demand and Collection Register	Rule 178	Form B
23	Tax Receipt Form	Rule 188	Form I
24	Tax collector's daily collection register	Rule 192	Form K
25	Stock account of Receipt Forms	Rule 196	Form L
26	Tax collector's Ledger	Rule 198	Form M
27	Nominal Muster Roll (NMR)	Rule 340	Form W-II

28	Contract Agreement Form	Rule 341	Form W-III
29	Contract Certificate	Rule 343	Form W-IV
30	Miscellaneous Supply Bill	Rule 343	Form W-V
31	Register of Works	Rule 345	Form W-VI
32	Stock & Store Register of Municipality	Rule 346	Form W-VII
33	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Register of adjustments	Rule 132	Form No. XVII
2	Advance Ledger	Rule 136	Form No. XVIII
3	Register of Outstanding Advances	Rule 140	Form No. XIX
4	Deposit Ledger	Rule 142	Form No. XX
5	Register of outstanding deposits	Rule 143	Form No. XXI

C : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Schedule for the Budget Estimate	Rule 77	Form No. III
2	Order Book	Rule 96	Form No. VIII
3	Permanent Advance Account	Rule 108	Form No. XII
4	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
5	Abstract Register of Receipts	Rule 129	Form No. XV
6	Abstract Register of Expenditure	Rule 129	Form No. XVI
7	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
8	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
9	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
10	Establishment Audit Register	Rule 146	Form No. XXV
11	Register of Investments	Rule 148	Form No. XXVI
12	Loan Register	Rule 149	Form No. XXVII
13	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
14	Application for License for Carriage, Cart, Horses	Rule 152	Form No. XXXI

	and Other animals		
15	Stock account of License Number Plates	Rule 155	Form No. XXXII
16	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
17	Register of Lands	Rule 160	Form No. XXXV
18	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
19	Jamabandi Register	Rule 170	Form No. XXXVII
20	Ledger of Lessees	Rule 170	Form No. XXXVIII
21	Arrear List	Rule 170	Form No. XXXIX
22	Register of Interest Bearing Securities	Rule 147	Form No. XLI
23	Form of appeal petition	Rule 183	Form E
24	Register of Petitions	Rule 183	Form F
25	Mutation Register	Rule 184	Form G
26	Arrear Demand Register	Rule 187	Form H
27	Register of writes off of demands	Rule 190	Form J
28	Progress statement of collection of taxes	Rule 200	Form N
29	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
30	Distrain Warrant Register	Rule 202	Form P
31	Form of inventory & Notice	Rule 203	Form Q
32	Warrant register	Rule 202	Form R
33	Register of Distrained property & sales	Rule 204	Form S
34	Register of Estimates & Allotments	Rule 332	Form W-I

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
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Comments

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 68 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 - 2018-2019

S/no	Name of the Cash Book	OB as on Date	Opening Balance (In Rs:)	Receipt during the Year under Audit (In Rs:)	Total (In Rs:)	Expenditure during the Year under Audit (In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance (In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ALL CASH BOOKS	01-04-2018	300506791.99	418684036.24	719190828.23	417178382.67	31-03-2019	302012445.56	31-03-2019	302180079.56	-167634.00	
	GRAND TOTAL		300506791.99	418684036.24	719190828.23	417178382.67		302012445.56		302180079.56	-167634.00	

Comments

Para No.4.1:- Cash Book wise Financial Position for the Year 2018-19:-

An abstract of financial position of the Municipality for the financial year 2018-19 is furnished below:-

SL No.	NAME OF CASH BOOK	OB as on 01.04.18	RECEIPT	TOTAL	EXPENDITURE	CB as on 31.03.19 AS PER AUDIT	CB as on 31.03.19 AS PER CASH BOOK	Difference
1	ACCOUNTANT CASH BOOK	93829090.52	193777286.05	287606376.57	214443874.10	73162502.47	73162502.47	0.00
2	MBPY CASH BOOK	26175398.00	35302218.00	61477616.00	27397880.00	34079736.00	34079736.00	0.00
3	NULM	2485625.46	2132258	4617883.46	2412629.64	2205253.82	2205253.82	0.00
4	NFBS	942627.43	657793.00	1600420.43	620070.80	980349.63	980349.63	0.00
5	LFS CASH BOOK	2661.00	95.00	2756.00	0.00	2756.00	2756.00	0.00
6	NON-LFS CASH BOOK	1359320.20	48205.00	1407525.20	0.00	1407525.20	1407525.20	0.00
7	BRGF	7924821.0	283690.00	8208511.0	2546443.0	5662068.0	5662068.0	0.00

		0		0	0	0	0	
8	AWC	18004454.00	12202268.00	30206722.00	5396301.00	24810421.00	24810421.00	0.00
9	14TH FC	28781155.50	39184729	67965884.50	41685233	26280651.50	26280651.50	0.00
10	SD/HSY CASH BOOK	6578080.12	11699529.00	18277609.12	9250701.00	9026908.12	9206908.12	-180000.00
11	4TH SFC/MV/M AIN R&B /NRB CASH BOOK	25349237.00	11171667.00	36520904.00	8765345.12	27755558.88	27755558.88	0.00
12	ROAD DEV	962737.00	103690.00	1066427.00	0.00	1066427.00	1066427.00	0.00
13	IHSDP CASH BOOK	24116162.01	16318486.19	40434648.20	15816528.00	24618120.20	24618120.20	0.00
14	SBM	19048903.00	44391517.00	63440420.00	20391328.00	43049092.00	43057092.00	-8000.00
15	4TH SFC /DEVOLUT ION	37283926.75	24817026.00	62100952.75	42085890.50	20015062.25	19994696.25	20366.00
16	UNNATI	7234150.00	25787256.00	33021406.00	25836257.61	7185148.39	7185148.39	0.00
17	BIJU YUBA VAHINI	0.00	806323.00	806323.00	529900.90	276422.10	276422.10	0.00
18	MPLAD	428443.00	0.00	428443.00	0.00	428443.00	428443.00	0.00
	GRAND TOTAL	300506791.99	418684036.24	719190828.23	417178382.67	302012445.56	302180079.56	-167634.00

Reconciliation of Difference:-

(A)Difference in Opening Balance:-

CB as per Previous Audit Report as on 31.03.2018	300506791.79
NFBS Cash Book	
Add: - Previous difference as per AR No. 436603/AR/2018-2019-BARAGARH, but as per verification of analysis of the said Cash Book there is nil difference in between Cash Book balance w.r.t concerned Bank.	0.07
SD / Harischandra Cash Book	
Add: - Previous difference as per AR No. 436603/AR/2018-2019-BARAGARH, but as per verification of analysis of the said Cash Book there is nil difference in between Cash Book balance w.r.t concerned Bank.	0.12

IHSDP Cash Book	
Add: - previous difference as per AR No. 436603/AR/2018-2019-BARAGARH, but as per verification of analysis of the said Cash Book there is nil difference in between Cash Book balance w.r.t concerned Bank.	0.29
Non-LFS Cash Book	
Add: - previous difference as per AR No. 436603/AR/2018-2019-BARAGARH, Rs.0.20 left out in CB as on 31.03.2018	0.20
Now OB as per Audit as on 01.04.2018	300506791.99

(B)Difference in Closing Balance:-

CB as per Cash Book as on 31.03.2019	302180079.56
SD / HSY Cash Book	
Less:- The excess Cheque amount debited from Bank vide Chq no. 00000160/12.02.2018 (2017-18)was not credited from Bank pass book as on dt. 31.03.2019, however the Bank Credited the amounts on 14.02.2020	-180000.00
SBM Cash Book	
Less:-An amounts of Rs.8000.00 has been paid in excess due to issuing of double cheque in favor of Manibala Nag, IHHL Beneficiary vide Ch. No-143929/27.12.18 and again a letter advice has been issued from EO against the same Beneficiary on Dtd.18.01.2019 to the BM,AXIS Bank	-8000.00
4th SFC / DEVOLUTION Cash Book	
ADD:- VIDE VR.NO.51 Rs. 73117.00 & VR.NO. 52 Rs. 10183.00 Total Amount Rs. 83300.00 but in Chq no. 291006/08.02.19 Rs. 62934.00 was debited from cash book differential amount Rs. 20366.00	20366.00
Now CB as per Audit as on 31.03.2019	302012445.56

Para No.4.2:- Details of Closing Balance as per Cash Book as on 31.03.2019:-

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 as on 31.03.2019	Remarks
1	MBPY	1	ICICI BARGARH	63705001594	17557483.00	
		2	ICICI BARGARH	63701000896	12321545.00	
		3	ICICI BARGARH	63701000911	2441780.00	
		4	ICICI	63701000912	864356.00	

			BARGARH			
		5	SBI, Bargarh	30881868414	894572.00	
				Total	34079736.00	
2	NULM	1	BOI, Bargarh	558510110011764	786527.72	
		2	SBI, Bargarh	31058633527	609364.10	
		3	PNB, Bargarh	420000100004663	0.00	Closed-7-5-18
		4	UCO Bank, Bargarh	6380100005808	0.00	Closed-19-4-18
		5	UCO Bank, Bargarh	6380100003609	0.00	Closed-19-4-18
		6	PNB, Bargarh	420000100004593	0.00	Closed-7-5-18
		7	IOB, Bargarh	150401000001044	0.00	Closed-7-2-19
		8	Andhra Bank, Bargarh	3801100003855	45056.60	
		9	Union Bank, Bargarh	369302010001965	11696.40	
		10	SDCC, Mahila Branch, Bgh	15053001457	0.00	Closed-31-3-18
		11	Allahabad Bank	50442897640	60876.00	
		12	IOB, Bargarh	150401000006666	691733.00	
		13	UBI, Bargarh	454010024813	0.00	Closed-31-3-18
				Total	2205253.82	
3	NFBS	1	IOB, Bargarh	150401000003350	350021.63	
		2	ICICI, Bank	63701000913	630328.00	
				Total	980349.63	
4	LFS Pension	1	SBI, Bargarh	30333108469	2756.00	
				Total	2756.00	
5	Non-LFS	1	SBI, Bargarh	11042700706	1407525.20	
				Total	1407525.20	
6	BRGF	1	BOB, Bargarh	32550100004199	5662068.00	
				Total	5662068.00	
7	AWC	1	HDFC Bank Bargarh	50100079225477	11666203.00	
		2	Indian Bank Bargarh	6594191061	13144218.00	
				Total	24810421.00	
8	14th FC	1	SBI, Bargarh	31294644880	69949.50	
		2	PL AC	18	26210702.00	

				Total	26280651.50	
9	SD/Harishchandra	1	HDFC Bank Bargarh	5020002731769	225995.12	
		2	Canara Bank	3140101006641	1062467.00	
		3	ICICI, Bank	63701000965	7918446.00	
				Total	9206908.12	
10	MV/4th SFC/R & B/NRB	1	BOI, Bargarh	558510110007400	17352289.88	
		2	PL AC	42	10403269.00	
				Total	27755558.88	
11	Road Development	1	SBI, Bargarh	31864022986	1066427.00	
				Total	1066427.00	
12	4th SFC Devolution	1	UBI, Bargarh	454011014985	4268664.25	
			PL AC	54	12219140.00	
			PL AC	27	665000.00	
		2	PL AC	30	2841892.00	
				Total	19994696.25	
13	IHSDP	1	Syndicate Bank	80142200022336	24618120.20	
		2	HDFC Bank Bargarh	18171450000065	0.00	
				Total	24618120.20	
14	SBM	1	SBI, Bargarh	35743272732	5615.00	
		2	AXIS BANK BGH	915010037705824	43051477.00	
				Total	43057092.00	
15	UNNATI	1	UCO Bank, Bargarh	6380110078402	7185148.39	
				Total	7185148.39	
16	BIJU YUBA BAHANI	1	SBI, Bargarh	37621570993	276422.10	
				Total	276422.10	
17	MPLAD	1	HDFC Bank Bargarh	18171450000011	428443.00	
				Total	428443.00	
18	ACCOUNTANT CASH BOOK	1	P/L Account	ID-1	0.35	
		2	P/L Account	ID-45	249000.00	
		3	P/L Account	ID-48	19737905.00	
		4	Syndicate Bank	80142200029401	2193090.19	
		5	Axis Bank Bargarh	492010100073653	104283.00	Danikata
		6	IDBI Bank Bargarh	746104000012856	-626249.17	

	7	SBI Current Account	11042670237	4593600.16	Salary
	8	Allahabad Bank	50112299137	3976514.79	MPL Fund
	9	BOI (GC Park)	558510110005458	259641.40	GC Park
	10	DCB Bargarh	1031240022001	40019.20	
	11	ICICI Bank Bargarh	62701000389	1151252.00	
	12	Vijaya Bank	741001101000001	211956.00	
	13	HDFC Bank Bargarh	18171450000024	-4156367.00	
	14	HDFC Bank Bargarh	18171450000011	3105150.82	WODC
	15	ADB, Bargarh	10455633204	2299.40	
	16	Allahabad C/A	21395644109	0.00	
	17	BOB Bargarh	32550100010473	-5507395.00	
	18	Syndicate Bank	80142210020453	12663.83	
	19	Indian Bank Bgh	6517003252	4307837.00	MLALAD
	20	PNB Bargarh	420000100160561	2529677.00	Critical Gap Fund
	21	IDBI Bank Bargarh	746104000097307	15705036.00	
	22	PNB Bargarh	420000100164488	18977982.00	Water Bodies
	23	ICICI, Bank	63701000820	408726.00	Anand Mandap
	24	ICICI, Bank	63701000821	280200.00	Town Hall
	25	PNB Bargarh	420000100164099	3248530.00	Pension -Basic Service
	26	IOB, Bargarh	150401000005665	1987728.50	MPLAD
	27	HDFC, Bargarh	50100260652558	369421.00	Bench Mark value
			Total	73162502.47	
			Grand Total	302180079.56	

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

RECEIPTS			
Sl. No.	Particulars	Receipts For The FY-2017-18	Receipts For The FY- 2018-19
1	TAXES		

	Holding	2126754.75	2269914.95
	Latrine	349666.45	375463.45
	Light	1403281.85	1511683.30
	Water	1390236.10	1496002.30
	Total	5269939.15	5653064.00
2	LICENSE AND OTHER FEES		
	Land R/S	3745728.00	2713675.00
	Stall Rent	3042220.00	2699060.00
	U/S 290	561300.00	852700.00
	Service Tax	231000.00	194425.00
	Building Plan	1032100.00	397912.00
	License Fee	0.00	0.00
	Trade License	0.00	0.00
	Town Hall	431200.00	322000.00
	Ananda Mandap	98700.00	520100.00
	Total	9142248.00	7699872.00
3	RECEIPT UNDER SPECIAL ACT		
	Cattle Market	29145.00	34519.00
	Parking Fee	296600.00	262640.00
	Sale-able Form	5340.00	3810.00
	User Fee	219605.00	194425.00
	RTI Act	616.00	149.00
	Total	551306.00	495543.00
4	REVENUE DERIVED FROM MUNICIPAL PROPERTY		
	Water Tanker	49565.00	31500.00
	Gandhi Children Park	480415.00	602700.00
	H.C. Dozzer	41800.00	52200.00
	Cess Pool	229000.00	190500.00
	Market Fee	691465.00	667285.00
	Mobile Toilet	78000.00	49000.00
	Road Cutting	20741.00	93970.00
	Total	1590986.00	1687155.00
5	GRANT RECEIVED FROM STATE GOVERNMENT		
	14th FC Basic Grant	34670000.00	39080000.00
	MV TAX	6489000.00	6962000.00
	Maint. Of R & B	4371000.00	2944473.00
	Maint. Of Non-Residential Building	474000.00	466254.00
	Road Development	0.00	0.00

	Devolution Fund	22069000.00	21564000.00
	Creation of Capital Asset (CCA)	2804000.00	1856000.00
	Maintenance of Capital Asset (MCA)	0.00	863000.00
	OC Grant	65965000.00	71041000.00
	LFS & Non-LFS Pension	0.00	0.00
	Solid Waste Management	0.00	0.00
	AWC Building	16800000.00	11200000.00
	Hon. & TA/DA	69450.00	44400.00
	Arrear Pension & Basic Service	30468000.00	33313000.00
	WODC	3400000.00	2600000.00
	MP LAD	0.00	0.00
	MLALAD	1500000.00	1900000.00
	SDPF(Under MLALAD)	0.00	500000.00
	BRGF	0.00	0.00
	Critical Gap Fund	1400000.00	2700000.00
	Protection & Conservation of Water Bodies	0.00	12600000.00
	Grant of Attabira NAC	0.00	0.00
	UNNATI	7234150.00	25000000.00
	NULM	5289000.00	2056087.00
	SBM	387550.00	43588000.00
	PEETHA	0.00	500000.00
	BIJU YUBA VAHINI	0.00	786470.00
	GRAND TOTAL OF GRANTS	203390150.00	281564684.00
6	OTHER THAN GRANT		
	SDRF-Collector Bgh	0.00	29580.00
	Harishchandra	0.00	609000.00
	MBPY	18393372.00	35010500.00
	NFBS	0.00	620000.00
	Remuneration to BLO	503250.00	427000.00
	Rogi Kalyan Samiti	0.00	35100.00
	CDMO Bgh	0.00	129600.00
	Total	18896622.00	36860780.00
7	DEPOSITS		
	EMD/ISD	8200.00	1128500.00
	Security Deposit from Market Complex & Others	9396582.00	24549000.00
	Total	9404782.00	25677500.00
8	Miscellaneous		
	Slum Quarter Rent	0.00	0.00
	IHSDP Beneficiary	0.00	0.00

	Contribution		
	Audit recovery	82927.00	259838.00
	Renewal of Contractor License	0.00	0.00
	Wall painting	0.00	0.00
	Refund of Salary	0.00	0.00
	Mobile Tower Rent/Installation	0.00	450000.00
	Marriage Registration Fees	36000.00	33000.00
	Tender Paper Cost	1602067.00	1878120.00
	Received in General Cash Book from IHSDP Cash Book	20400000.00	14037079.00
	Div. from Non-LFS to General Cash book	0.00	0.00
	Transfer from RD to Devolution	0.00	0.00
	Received in IHSDP from General Cash Book (Funds Recoupment)	62000630.00	15654529.00
	Received from RD to SBM Cash Book	692550.00	0.00
	Received from NULM Cash Book to General Cash Book towards Recoupment of Cos Salary	0.00	801780.00
	Bank Interest	9445351.64	7076600.24
	Unclassified	0.00	0.00
	Total	94259525.64	40190946.24
9	ADJUSTMENT		
	Royalty	1494936.00	2246710.00
	Withheld	2272944.00	12763.00
	CGST/SGST	1048018.00	1453222.00
	Labour Cess	858758.00	1386388.00
	Income Tax	823137.00	1405872.00
	S.D (Dev.Works)	0.00	4228786.00
	Empty Cement Bags	199756.00	251387.00
	Professional Tax	260225.00	243125.00
	Pension Contribution	40840.00	10450.00
	Bank Loan	3250.00	0.00
	LIC	77276.00	74441.00
	HRA	6200.00	4800.00
	HBA	8000.00	0.00
	GPF	75000.00	63750.00
	CPF	156000.00	109000.00
	EPF	2295139.00	2500467.00

	NPS	0.00	64012.00
	Red Cross	0.00	125.00
	Salary & Other Advance Adjustment	0.00	95964.00
	Advance Adjustment	6137714.00	4703230.00
	Total	15757193.00	18854492.00
	Grand Total	358262751.79	418684036.24

EXPENDITURE

Sl. No.	Particulars	Expenditure During The FY- 2017-18	Expenditure During The FY- 2018-19
1	General Establishment (Including E.O)		
	Office Estt. Pay	895423.00	974566.00
	Office Estt. Grade pay	231470.00	226416.00
	Office Establishment DA	1388495.00	1500278.00
	Office Estt. HRA	93352.00	95093.00
	Office Estt. OA	1500.00	1735.00
	Pension Contribution	0.00	248912.00
	TOTAL	2610240.00	3047000.00
2	Collection Establishment		
	Tax Estt. Pay	600480.00	640615.00
	Tax Estt. Grade pay	127200.00	123802.00
	Tax Estt. DA	972658.00	1007948.00
	Tax Estt. HRA	72768.00	70718.00
	OA	0.00	0.00
	TOTAL	1773106.00	1843083.00
3	Octroi Establishment		
	Octroi Estt. Pay	3121128.00	4862457.00
	Octroi Estt. Grade Pay	587252.00	545631.00
	Octroi Estt. DA	4954111.00	4894552.00
	Octroi Estt. HRA	364902.00	343051.00
	Octroi Estt. OA/ Incentive	1856568.00	364173.00
	TOTAL	10883961.00	11009864.00
4	Public Health Establishment		
	P.H. Estt. Pay	466720.00	313810.00
	P.H. Estt. Grade Pay	79200.00	53400.00
	P.H. Estt. DA	729747.00	523360.00
	P.H. Estt. HRA	54592.00	36724.00
	TOTAL	1330259.00	927294.00
5	Works Establishment		
	Works Estt. Pay	1084404.00	1381829.00
	Works Estt. Grade Pay	250500.00	332017.00

	Works Estt. DA	1326152.00	1829826.00
	Works Estt. HRA	91874.00	128596.00
	OA	1500.00	0.00
	TOTAL	2754430.00	3672268.00
6	UBS Establishment		
	UBS Estt. Pay	606118.00	615930.00
	UBS Estt. Grade Pay	159626.00	180360.00
	UBS Estt. DA	369429.00	282196.00
	UBS Estt. HRA	29684.00	19892.00
	UBS Estt. IA	31200.00	1440.00
	CA	17231.00	18435.00
	Pension Contribution	0.00	10450.00
	OA	0.00	0.00
	TOTAL	1213288.00	1128703.00
7	Scavenging Establishment		
	Scavenging Estt. Pay	2517818.00	2316452.00
	Scavenging Estt. Grade Pay	535933.00	507526.00
	Scavenging Estt. DA	3398412.00	3203432.00
	Scavenging Estt. HRA	251619.00	228496.00
	Scavenging Estt. WA	6630.00	5790.00
	TOTAL	6710412.00	6261696.00
8	Work Charge Office Establishment		
	WCOE Pay	2722796.00	3261338.00
	WCOE Grade Pay	800792.00	783559.00
	WCOE DA	4708541.00	5736200.00
	WCOE HRA	360832.00	410558.00
	WCOE WA	12000.00	11600.00
	TOTAL	8604961.00	10203255.00
9	DLR Establishment		
	DLR Public Work Wages	706046.00	802991.00
	DLR Public Work Wages INN	0.00	152126.00
	NMR Scavenging Wages	3915596.00	4210483.00
	NMR Scavenging Wages,INN	0.00	995809.00
	NMR Scavenging Wages,W/A	0.00	19980.00
	Wages of Outsourcing Staff	4862800.00	6059822.00
	Wages of Outsourcing Staff,INN	0.00	44824.00
	TOTAL	9484442.00	12286035.00

	TOTAL ESTABLISHMENT PAYMENT		50379198.00
		45365099.00	
10	DEPOSITS AND OTHERS		
	Professional Tax Deposit	0	132400.00
	LIC Deposit	0	74206.00
	GPF Deposit	0	63750.00
	HBA Deposit	0	0.00
	EPF Deposit	0	5217175.00
	NPS Deposit	0	112926.00
	CPF Deposit	0	129000.00
	TA	0	41362.00
	LFS Pension	0	2599957.00
	Non-LFS Pension	3566260.00	13807311.00
	LFS & Non-LFS Pay Arrear	0	12376624.00
	Sanitation materials	0	0.00
	Remuneration & Medicine Cost of Maternity Center	0	225000.00
	Gratuity	0	10717775.00
	Un-utilised Leave Salary (ULS)	0	1979757.00
	Spl. Dev. Fund. (Under MLA LAD)	0	0.00
	Own Fund	10694490.00	18161863.00
	Refund of EMD	0	27000.00
	Refund Security Deposit	2768619.00	1360021.00
	Refund of APS	0	0.00
	Legal Charges	87194.00	35050.00
	Maint. Of Street Light	664976.00	566.00
	SA to Chairman / Vice Chairman	20000.00	0.00
	SA to Councilors	62650.00	0.00
	TOTAL	17864189.00	67061743.00
11	PUBLIC WORKS		
	Kalyan Mandap	689445.00	0.00
	Town Hall	3004118.00	0.00
	14th FC Basic Grant	38144620.50	41685233.00
	MV TAX	0.00	2497782.00
	Maint. Of R & B	0.00	5442865.00
	Maint. Of Non-Residential Building	0.00	824481.00
	Road Development	14868314.00	0.00
	Devolution Fund	32263143.25	40089830.00
	4th FC	12303597.00	0.00

	Creation of Capital Asset (CCA)	0.00	912108.00
	Maintenance of Capital Asset (MCA)	0.00	1104000.00
	IHSDP (Dwelling House & Infrastructure)	0.00	15815348.00
	OC Grant	38457870.04	0.00
	LFS & Non-LFS Pension	0.00	0.00
	Solid Waste Management	0.00	0.00
	AWC Building	2824871.00	5395901.00
	Hon. & TA/DA	0.00	38450.00
	Arrear Pension & Basic Service	0.00	24858320.00
	WODC	294324.00	3125225.00
	MP LAD	0.00	0.00
	MLALAD	1366330.00	1558705.00
	SDPF (Under MLALAD)	0.00	0.00
	BRGF	2262178.00	2546443.00
	Critical Gap Fund	0.00	1521383.00
	Protection & Conservation of Water Bodies	0.00	0.00
	Grant of Attabira NAC	0.00	12870426.00
	UNNATI	0.00	25336064.00
	NULM	4585736.04	2412363.00
	SBM	3292134.00	20383328.00
	PEETHA	0.00	499910.00
	BIJU YUBA VAHINI	0.00	529600.00
	TOTAL OF PUBLIC WORKS	154356680.83	209447765.00
12	OTHER THAN GRANT		
	NFSA	0.00	0.00
	Harishchandra	0.00	591000.00
	MBPY	26189400.00	27397880.00
	NFBS	320052.64	620000.00
	Remuneration to B.L.O	0.00	427000.00
	Total	26509452.64	29035880.00
	Printing and Stationery	1163451.00	527324.00
	Telephone Charges	63680.00	21722.00
	Advertisement Charges	932433.00	735019.00
	Energy Charges	2282424.00	1293875.00
	Payment of water charges	1794271.00	70100.00
	Programme and Meeting Expenses	0.00	274601.00
	Valuation Organisation Contribution	0	310000.00

	Preparation of DPR	0	933392.00
	EPF Data Uploading and DSC Card/Digital Sign.	0	69304.00
	Engagement of Chartered Accountant	0	283200.00
	SWM Fuel Charges	0	7737113.00
	Contingency	0	136340.00
	Hire Charges of Vehicle For Water Supply	0	1671168.00
	Hire Charges of JCB-Roller-Hitachi	709114.00	2653944.00
	Obsequies Charges	0	5000.00
	Maint. Of Gandhi Children Park	761642.00	14125.00
	Maint. Of Ananda Mandap	0.00	31805.00
	Maint. Of Town Hall	0.00	48179.00
	Maint. Of Vehicle	675017.00	256487.00
	Purchase of Machinery	1855266.00	989628.00
	Maint. Of Machinery Equipment	0.00	113434.00
	Postage Stamp	10550.00	6000.00
	Indian Red Cross	0.00	7000.00
	Web-Side Renewal	0.00	18835.00
	Bank Charges	623.96	17519.67
	Loan	0.00	0.00
	Online Deduction Cheque Returned	0.00	647798.00
	Transfer from General Cash Book to IHSDP	0.00	15654529.00
	Transfer NULM Cash Book to General Cash Book towards recoupment of Cos Salary	0.00	801780.00
	Transfer from Non-LFS to General	0.00	0.00
	Transfer from General to IHSDP	20400000.00	14037079.00
	Transfer from IHSDP to General	62000630.00	0.00
	Transfer from R D to SBM	692550.00	0.00
	TOTAL	160647216.25	49366300.67
13	Govt. Dues and Extra Ordinary Debt		
	Advance Paid	6913460.00	5237000.00
	CPF	231000.00	0.00
	Income Tax	307987.00	1644834.00
	Labour Cess	304799.00	1342254.00

	VAT/CGST/SGST	219188.00	1389348.00
	Royalty	225805.00	2274060.00
	TOTAL	8202239.00	11887496.00
	GRAND TOTAL	386435424.08	417178382.67

Para 4.4. Non-issue of Miscellaneous Receipt against Cheques / BDs received from different funding Agencies:-

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

Para 4.5. Lack of coherence between Estimated Receipt and Actual Receipt (POM No.10/13.01.2020, Page No. 45-46):-

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

It would be seen from the following table that there was lack of coherence between the proposed receipt in budget and actual receipt. In the Annual Budget 2018-19 the total proposed receipt was Rs.360003750.00 But, as against this the actual receipt was Rs.418684036.24 So, there is a difference of 16.30 % between the proposed receipt and actual receipt.

Likewise the proposed expenditure as per annual budget 2018-19 was Rs.345935000.00 As against this the actual expenditure was Rs.417178382.67 So, there is a difference of 20.59 % between the estimated expenditure and actual expenditure.

Receipts			Expenditures		
As per Budget	Actual	% of Variation	As per Budget	Actual	% of Variation
360003750.00	418684036.24	16.30 %	345935000.00	417178382.67	20.59 %

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

However, the Executive Officer is suggested to prepare realistic budget in future.

Para No. 4.6:-Assets and Liability :-(POM No.06/18.12.2019, Page No-33)

The assets and liability position of the Municipality for the financial 2018-19 as on 31.03.2019 is furnished below.

LIABILITY	VALUE		ASSETS	VALUE
OUTSTANDING LOAN	0.00		INVESTMENT	33000.00
SALARY PAYABLE	5705965.00		OUTSTANDING ADVANCE	3473275.00
ENERGY CHARGES PAYABLE	1042254.00		CLOSING BALANCE OF ALL CASH BOOK	302012445.56
UN REMITTED GOVT. DUES	6489521.00		OUTSTANDING TAXES	13180701.70
DEPOSIT REFUNDABLE	25677500.00		AMOUNT SURCHARGED	2280432.00
UNSPENT GRANT	360449340.80		TOTAL	320879854.26
OUTSTANDING EPF DEPOSIT	0.00		LIABILITY OVER ASSETS	78484726.54
ASSETS OVER LIABILITY	0.00			
TOTAL	399364580.80		TOTAL	399364580.80

It would be seen from the above table that the Liability of the Municipality is **Rs. 7, 84, 84,726.54** 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 - 2018-2019

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANKS	000	01-04-2018	321482233.90	31-03-2019	302180079.56	19302154.34	
	GRAND TOTAL			321482233.90		302180079.56	19302154.34	

Reconciliation

Para 5.1: The details of difference between Closing Balance in Bank Pass Book Closing Balance in Bank as mention in Cash Book as on 31.03.2019 are furnished below:-

SI No	Name of the Cash Book	No of Bank pass book	Name of the Bank	Bank A/C No	Closing Balance in Bank Pass Book as on 31.03.2019	Closing Balance in Bank as mention in Cash Book as on 31.03.2019	Difference
1	MBPY	1	ICICI BARGARH	63705001594	20894562.00	17557483.00	3337079.00
		2	ICICI BARGARH	63701000896	12321545.00	12321545.00	0.00
		3	ICICI BARGARH	63701000911	2441780.00	2441780.00	0.00
		4	ICICI BARGARH	63701000912	864356.00	864356.00	0.00
		5	SBI, Bargarh	30881868414	894572.00	894572.00	0.00
			Total		37416815.00	34079736.00	3337079.00
2	NULM	1	BOI, Bargarh	558510110011764	786527.72	786527.72	0.00
		2	SBI, Bargarh	31058633527	609364.10	609364.10	0.00
		3	PNB, Bargarh	420000100004663	0.00	0.00	0.00
		4	UCO Bank,	6380100005	0.00	0.00	0.00

			Bargarh	808			
		5	UCO Bank, Bargarh	6380100003609	0.00	0.00	0.00
		6	PNB, Bargarh	420000100004593	0.00	0.00	0.00
		7	IOB, Bargarh	150401000001044	0.00	0.00	0.00
		8	Andhra Bank, Bargarh	3801100003855	45056.60	45056.60	0.00
		9	Union Bank, Bargarh	369302010001965	0.00	11696.40	-11696.40
		10	SDCC, Mahila Branch, Bgh	15053001457	0.00	0.00	0.00
		11	Allahabad Bank	50442897640	60876.00	60876.00	0.00
		12	IOB, Bargarh	150401000006666	691733.00	691733.00	0.00
		13	UBI, Bargarh	454010024813	0.00	0.00	0.00
			Total		2193557.42	2205253.82	-11696.40
3	NFBS	1	IOB, Bargarh	150401000003350	370021.63	350021.63	20000.00
		2	ICICI, Bank	63701000913	630328.00	630328.00	0.00
			Total		1000349.63	980349.63	20000.00
4	LFS Pension	1	SBI, Bargarh	30333108469	2756.00	2756.00	0.00
			Total		2756.00	2756.00	0.00
5	Non-LFS	1	SBI, Bargarh	11042700706	1407525.20	1407525.20	0.00
			Total		1407525.20	1407525.20	0.00
6	BRGF	1	BOB, Bargarh	32550100004199	5662068.00	5662068.00	0.00
			Total		5662068.00	5662068.00	0.00
7	AWC	1	HDFC Bank Bargarh	50100079225477	11666203.00	11666203.00	0.00
		2	Indian Bank Bargarh	6594191061	13310578.00	13144218.00	166360.00
			Total		24976781.00	24810421.00	166360.00
8	14th FC	1	SBI, Bargarh	31294644880	104973.50	69949.50	35024.00
		2	PL AC	18	26210702.00	26210702.00	0.00
			Total		26315675.50	26280651.50	35024.00

9	SD/Harishchandra	1	HDFC Bank Bargarh	5020002731769	45995.12	225995.12	-180000.00
		2	Canara Bank	3140101006641	1062467.00	1062467.00	0.00
		3	ICICI, Bank	63701000965	8421070.00	7918446.00	502624.00
				Total	9529532.12	9206908.12	322624.00
10	MV/4th SFC/R & B/NRB	1	BOI, Bargarh	558510110007400	17352289.88	17352289.88	0.00
		2	PL AC	42	10403269.00	10403269.00	0.00
				Total	27755558.88	27755558.88	0.00
11	Road Development	1	SBI, Bargarh	31864022986	1066427.00	1066427.00	0.00
				Total	1066427.00	1066427.00	0.00
12	4th SFC Devolution	1	UBI, Bargarh	454011014985	4325404.25	4268664.25	56740.00
			PL AC	54	12219140.00	12219140.00	0.00
			PL AC	27	665000.00	665000.00	0.00
		2	PL AC	30	2841892.00	2841892.00	0.00
				Total	20051436.25	19994696.25	56740.00
13	IHSDP	1	Syndicate Bank	80142200022336	24959264.20	24618120.20	341144.00
		2	HDFC Bank Bargarh	18171450000065	0.00	0.00	0.00
				Total	24959264.20	24618120.20	341144.00
14	SBM	1	SBI, Bargarh	35743272732	5615.00	5615.00	0.00
		2	AXIS BANK BGH	915010037705824	43233260.00	43051477.00	181783.00
				Total	43238875.00	43057092.00	181783.00
15	UNNATI	1	UCO Bank, Bargarh	6380110078402	8705646.39	7185148.39	1520498.00
				Total	8705646.39	7185148.39	1520498.00
16	BIJU YUBA BAHANI	1	SBI, Bargarh	37621570993	276422.10	276422.10	0.00
				Total	276422.10	276422.10	0.00
17	MPLAD	1	HDFC Bank Bargarh	18171450000011	0.00	428443.00	-428443.00
				Total	0.00	428443.00	-428443.00
18	ACCOUNTANT CASH	1	P/L Account	ID-1	0.35	0.35	0.00

BOOK

2	P/L Account	ID-45	249000.00	249000.00	0.00
3	P/L Account	ID-48	19737905.00	19737905.00	0.00
4	Syndicate Bank	80142200029401	1267797.28	2193090.19	-925292.91
5	Axis Bank Bargarh	492010100073653	141470.00	104283.00	37187.00
6	IDBI Bank Bargarh	746104000012856	2479471.00	-626249.17	3105720.17
7	SBI Current Account	11042670237	1058188.16	4593600.16	-3535412.00
8	Allahabad Bank	50112299137	5308115.29	3976514.79	1331600.50
9	BOI (GC Park)	558510110005458	149219.40	259641.40	-110422.00
10	DCB Bargarh	1031240022001	40019.20	40019.20	0.00
11	ICICI Bank Bargarh	62701000389	1149952.00	1151252.00	-1300.00
12	Vijaya Bank	741001101000001	174095.00	211956.00	-37861.00
13	HDFC Bank Bargarh	18171450000024	369364.00	-4156367.00	4525731.00
14	HDFC Bank Bargarh	18171450000011	5656831.80	3105150.82	2551680.98
15	ADB, Bargarh	10455633204	2299.40	2299.40	0.00
16	Allahabad C/A	21395644109	0.00	0.00	0.00
17	BOB Bargarh	32550100010473	945890.00	-5507395.00	6453285.00
18	Syndicate Bank	80142210020453	122557.83	12663.83	109894.00
19	Indian Bank Bgh	6517003252	4307837.00	4307837.00	0.00
20	PNB Bargarh	420000100160561	2749209.00	2529677.00	219532.00
21	IDBI Bank Bargarh	746104000097307	15741735.00	15705036.00	36699.00
22	PNB Bargarh	420000100164488	18977982.00	18977982.00	0.00
23	ICICI, Bank	63701000820	408726.00	408726.00	0.00
24	ICICI, Bank	63701000821	280200.00	280200.00	0.00
25	PNB Bargarh	420000100164099	3248530.00	3248530.00	0.00
26	IOB, Bargarh	150401000005665	1987728.50	1987728.50	0.00

		27	HDFC,Bargara	50100260652558	369421.00	369421.00	0.00
				Total	86923544.21	73162502.47	13761041.74
				Grand Total	321482233.90	302180079.56	19302154.34

Para 5.2.Details of difference between the Closing Balance as per Bank Pass Books and Cash Book Bank as on Dt. 31.03.2019 (POM page No.14/29.01.2020, Page No-52-58):-

It would be seen from the above table that the closing balance of Bank as mentioned in the Cash Book as on 31.03.2019 was Rs. 30,21,80,079.56 and the actual closing balance of Bank Pass Books as on 31.03.2019 was Rs.32,14,82,233.90 So, there is a difference of Rs.1,93,02,154.34 in between the Cash Books and passbooks closing balance figures as on 31.03.2018. **POM page No** 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. **Rs.1, 93, 02,154.34** is kept under objection.

Para No. 5.3:- Reconciliation of Bank Pass Book with Cash Book (POM No.38/18.03.2020, Page No-136-145):-

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 31.03.2019		
SL No	Particulars of Difference	Amounts(Rs.)
1	I.O.B BANK AC NO. . 150401000003350, NFBS	
	CB as per Cash Book as on 31.03.2019	350021.63
	Add:-The Chq no. 927860/06.02.19 was debited from cash book but not debited from bank pass book as on	20000.00

	dt. 31.03.2019, which was debited on 24.04.19	
	CB as per Bank Pass Book as on 31.03.2019	370021.63
2	ICICI AC NO.063705001594 MBPY	
	CB as per Cash Book as on 31.03.2019	17557483.00
	Add:- The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 000737, 000738, 000741, 000743, 000745, 000746, 000747, 000749, 000551, 000552/15.03.19 @ 500x10 =5000.00	5000.00
	Add:- The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 000554, 000555, 000556, 000560, 000260, 000563, 000574, 000575/16.03.19 @ 1200.00x8=9600.00	9600.00
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Ch.no-000359,000373,000354,00034,000315,000301,000291,000292,000297,000279,000273,000261,000258,000255,000227,000229,000233,000234,000236,000235,000238,000240,000215,000216,000222,000209,000211,00198,000195,000194,000189 (Previous Year 2017-18, 31 nos of cheque) @300 x 31=9300.00	9300.00
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 000337, @900.00x1=900	900.00
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 000422,430 @400.00x2=800.00	800.00
	Add:- The following Cheques which	1600.00

	are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 000693 & 000699 @800.00x2=1600.00	
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 000710,711,716,719,730,731 @1200.00x6=7200.00	7200.00
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 000547,540,542,531,519,500,502,504,523,653,660,440,448,400,403,411,377,380,381,387,389,391,481,485,455,458,461,462,464,466,498 @300.00x31=9300.00	9300.00
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 000579, @6000.00x1=6000.00 +6	6000.00
	Add:-Previous different as per AR No. 436603/AR/2018-2019	3287379.00
	CB as per Bank Pass Book as on 31.03.2019	20894562.00
3	UBI AC NO. 0454011014985 DEVOLUTION/CCA/MCA	
	CB as per Cash Book as on 31.03.2019	4268664.25
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 2910008/08.02.19 of Rs.36374.00	36374.00
	Add:-VIDE VR.NO.51 Rs. 73117.00 & VR.NO. 52 Rs. 10183.00 Total Amount Rs. 83300.00 but Rs. 62934.00 Chq no. 291006/08.02.19 was debited from cash book differential amount	20366.00

	Rs. 20366.00	
	CB as per Bank Pass book as on 31.03.2019	4325404.25
4	SBI AC NO. 31294644880 14th FC	
	CB as per Cash Book as on 31.03.2019	26280651.50
	Add:- The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 VIDE VR.NO.55/09.10.18 Chq no. 898727/09.10.18 of Rs.37051.00	37051.00
	Deduct excess Cheque amount debited from Bank as compare to the actual amount passed for payment Vide Ch.No-276920/07.11.2016 & Paid Voucher No.69/07.11.2016 of Rs.2000/-and Rs.27/-paid in excess vide Ch. No-898729/13.11.18 and Vr. No-63/13.11.18	-2027.00
	CB as per Bank Pass Book as on 31.03.2019	26315675.50
5	SYNDICATE AC NO. 80142200022336 IHSDP	
	CB as per Cash Book as on 31.03.2019	24618120.20
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 VIDE VR.NO.65/04.05.18 Chq no. 448304/04.05.18 Rs. 136229.00 VIDE VR.NO.69/04.05.18 Chq no. 448308/04.05.18 Rs. 102060.00 VIDE VR.NO.71/04.05.18 Chq no. 448310/04.05.18 Rs. 102855.00	341144.00
	CB as per Bank Pass Book as on 31.03.2019	24959264.20
6	AXIS BANK AC NO. 905010037705824, SBM	
	CB as per Cash Book as on 31.03.2019	43051477.00
	Add:- VIDE VR.NO.32/31.10.18 Chq no. 143915/31.10.18 Rs. 73886.00 VIDE VR.NO.60/19.02.19 Chq no. 143944/19.02.19 Rs. 23910.00 VIDE VR.NO.63/06.03.19 Chq no. 143947/06.03.19 Rs. 7057.00-	181783.00

	debited on 06.04.19 VIDE VR.NO.65/11.03.19 Chq no. 143949/06.03.19 Rs. 76930.00- debited on 06.04.19 was debited from cash book but not debited from bank pass book as on dt. 31.03.2019	
	<u>CB as per Bank Pass Book as on 31.03.2019</u>	43233260.00
7	UCO BANK AC NO. 06380110078402 UNNATI	
	CB as per Cash Book as on 31.03.2019	7185148.39
	Add:- VIDE VR.NO.52/02.11.18 Chq no. 000025/02.11.18 of Rs. 197409.00 VIDE VR.NO.108/07.03.19 Chq no. 00074/07.03..19 of Rs. 15209.00 - debited on 06.04.19 VIDE VR.NO.110/07.03.19 Chq no. 000076/07.03.19 of Rs. 27671.00-- debited on 06.04.19 VIDE VR.NO.111/29.03.19 Chq no. 000077/29.03.19 of Rs. 447808.00-- debited on 02.04.19 VIDE VR.NO.112/29.03.19 Chq no. 000078/29.03.19 of Rs. 277850.00 - debited on 02.04.19 VIDE VR.NO.113/29.03.19 Chq no. 000079/29.03.19 Rs. 113966.00- debited on 05.04.19 VIDE VR.NO.114/29.03.19 Chq no. 000080/29.03.19 Rs. 68450.00- debited on 06.04.19 VIDE VR.NO.102/20.02.19 Chq no. 000067/20.02.19 Rs. 179456.00- debited on 06.04.19 VIDE VR.NO.38/11.10.18 Chq no. 00015/11.10.18 Rs. 54856.00 VIDE VR.NO.43/12.10.18 Chq no. 00019/12.10.18 Rs. 128731.00 VIDE VR.NO.54/02.11.18 Chq no. 000027/02.11.18 Rs. 9092.00 was debited from cash book but not debited from bank pass book as on dt. 31.03.2019	1520498.00
	<u>CB as per Bank Pass Book as on 31.03.2019</u>	8705646.39
8	HDFC BANK AC NO. 5020002731769 ,SD/HARISCHANDRA	

	CB as per Cash Book as on 31.03.2019	225995.12
	Deduct excess Cheque amount debited from Bank vide Chq no. 00000160/12.02.2018 was not credited from Bank pass book as on dt. 31.03.2019, however the Bank Credited the amounts on 14.02.2020	-180000.00
	<u>CB as per Bank Pass Book as on 31.03.2019</u>	45995.12
9	ICICI BANK AC NO. 63701000965, SD/ HARISCHANDRA	
	CB as per Cash Book as on 31.03.2019	7918446.00
	Add:- VIDE VR.NO.58/26.03.19 Chq no. 000711/26.03.19 Rs. 199465.00-02.04.19 VIDE VR.NO.59/27.03.19 Chq no. 000712/27.03.19 Rs. 82697.00-02.04.19 VIDE VR.NO.60/27.03.19 Chq no. 000713/27.03.19 Rs. 20781.00-06.04.19 VIDE VR.NO.61/30.03.19 Chq no. 000715/30.03.19 Rs. 199681.00-04.04.19 was debited from cash book but not debited from bank pass book as on dt. 31.03.2019	502624.00
	<u>CB as per Bank Pass Book as on 31.03.2019</u>	8421070.00
10	INDIAN BANK AC NO. 6594191061 AWC	
	CB as per Cash Book as on 31.03.2019	13144218.00
	Add:- VIDE VR.NO.02/12.06.18 Chq no. 197185/12.06.18 Rs. 20237 VIDE VR.NO.19/30.03.19 Chq no. 097199/30.03.19 Rs. 134951.00-04.04.19 VIDE VR.NO.20/30.03.19 Chq no. 097200/30.03.19 Rs. 11172.00-06.04.19 was debited from cash book but not debited from bank pass book as on dt. 31.03.2019	166360.00
	<u>CB as per Bank Pass Book as on 31.03.2019</u>	13310578.00

11	ALLAHABAD BANK AC NO. 50112299137, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	3976514.79
	<p>Add:-</p> <p>VIDE VR.NO. 811/20.03.19 Chq no. 006986/20.03.2019 Rs. 86217.00 IN CASH ON DT. 02.04.19</p> <p>VIDE VR.NO.812/20.03.19 Chq no. 006987/20.03.19 Rs. 5795.00 IN CASH ON DT. 06.04.19</p> <p>VIDE VR.NO.816/ Chq no.006990 /26.03.19 Rs. 21419.00 -Debited on DT. 06.04.19</p> <p>VIDE VR.NO.818/ Chq no.006992 /28.03.19 Rs. 7047.00 Debited on DT. 02.04.19</p> <p>VIDE VR.NO.821/ Chq no.006993 /28.03.19 Rs. 25424.00 Debited on DT. 02.04.19</p> <p>VIDE VR.NO.823/ Chq no.006994 /28.03.19 Rs. 59505.00 Debited on DT. 06.04.19</p> <p>VIDE VR.NO.824/ Chq no.006995 /28.03.19 Rs. 8300.00 Debited on DT. 05.04.19</p> <p>VIDE VR.NO.825/ Chq no.006996 /30.03.19 Rs. 414517.00 Debited on DT. 02.04.19</p> <p>VIDE VR.NO.826/ Chq no.006997 /30.03.19 Rs. 23991.00 Debited on DT. 08.04.19</p> <p>VIDE VR.NO.828/ Chq no.006999 /30.03.19 Rs. 54094.00 Debited on DT. 05.04.19</p> <p>VIDE VR.NO.816/ Chq no.006990 /26.03.19 Rs. 21419.00 IN CASH ON DT. 06.04.19</p> <p>VIDE VR.NO.768/ Chq no.006982 /06.03.19 Rs. 1101.00 Debited on DT. 06.04.19</p> <p>VIDE VR.NO.798/ Chq no.006984 /12.03.19 Rs. 15000.00 Debited on DT. 02.04.19</p> <p>VIDE VR.NO.803(1 to 5)/ Chq no.006985 /18.03.19 Rs. 38984.00 Debited on DT. 08.04.19</p> <p>VIDE VR.NO.827/ Chq no.006998 /30.03.19 Rs. 9858.00 Debited onDT. 29.04.19</p> <p>was debited from cash book but not debited from bank pass book as on</p>	787864.00

	dt. 31.03.2019	
	Deduct:- Vide Ch No. 695985 Dt. 30.03.19 Rs. 590000.00 Credited on dt. 02.04.19 Vide Ch No. 214826 Dt. 30.03.19 Rs. 70564.00 Credited on dt. 02.04.19 Vide Ch No. 009398 Dt. 30.03.19 Rs. 23532.00 Credited on dt. 30.03.19 Vide Ch.No. 016742 Dt. 30.03.19 Rs. 2754.00 Credited on dt. 02.04.19 Vide Ch.No. 947422 Dt. 30.03.19 Rs. 17322.00 Credited on dt. 02.04.19 was credited from cash book but not credited from bank pass book as on dt. 31.03.2019	-704172.00
	ADD:- VIDE VR.NO.829/ Chq no.006700 /30.03.19 Rs. 7844 NOT Debited From Bank Till Date VIDE VR.NO.444/ Chq no.006247 /11.10.18 Rs. 3830 NOT Debited From Bank Till Date VIDE VR.NO.469/ Chq no.006266 /29.10.18 Rs. 10250 NOT Debited From Bank Till Date VIDE VR.NO.512/ Chq no.006277 /12.11.18 Rs. 2000 NOT Debited From Bank Till Date VIDE VR.NO.513/ Chq no.006278 /12.11.18 Rs. 5000 NOT Debited From Bank Till Date	28924.00
	Add:-Previous different as per AR No. 436603/AR/2018-2019	1218984.50
	<u>CB as per Bank Pass Book as on 31.03.2019</u>	5308115.29
12	SBI C/A, AC NO.11042670237, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	4593600.16
	Add:-Chq no. 322251/28.03.19 of Rs. 60,000.00 was debited from cash book but not debited from bank pass book as on dt. 31.03.2019 The Chq. amount cleared on 03.04.19	60000.00
	Less:-Previous different as per AR No. 436603/AR/2018-2019	-3595412.00
	<u>CB as per Bank Pass Book as on</u>	1058188.16

	<u>31.03.2019</u>	
13	AXIS BANK AC NO.492010100073653, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	104283.00
	Add:- Chq no. 010377/23.08.18 Rs. 98,036.00 was debited from cash book but not debited from bank pass book as on dt. 31.03.2019	98036.00
	Less:-Previous different as per AR No. 436603/AR/2018-2019	-60849.00
	<u>CB as per bank Pass book as on 31.03.2019</u>	141470.00
14	UNION BANK OF INDIA AC NO.3801100003855 , NULM	
	CB as per Cash Book as on 31.03.2019	11696.40
	Less-The amount of Rs.11696.40 which was shown as balance in Cash Book as on 31.03.19,but the Pass Book balance is shown as Nil on the same date, as The amounts of Rs.11696.40 has been transferred and credited in SBI Bgh. A/C no-31058633527 during 2019-20 and the Pass Book closed.	-11696.40
	<u>CB as per Bank Pass Book as on 31.03.2019</u>	0.00
15	IDBI AC NO.746104000097307, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	15705036.00
	Add:- The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 The Chq. amount cleared on 06.04.19 1.Chq no. 146756/15.02.19 of Rs.3880.00 2.Chq no. 146759/11.03.19 of Rs. 21848.00/06.04.19. 3.Chq no. 146763/25.03.19 of Rs.10971.00	36699.00
	<u>CB as per Bank Pass Book as on 31.03.2019</u>	15741735.00
16	PNB AC NO.420000100160561, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	2529677.00
	Add:-The following Cheques which	219532.00

	are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 567002/17.04.18 Rs. 6298.00 Chq no. 567004/18.04.18 Rs. 11,058.00 Chq no. 567007/05.09.18 Rs. 19,354.00 Chq no. 567016/28.03.19 Rs. 1,71,592.00 - Cleared on 02.04.2019 Chq no. 567017/28.03.19 Rs. 11,230.00 - Cleared on 06.04.2019	
	CB as per Bank Pass Book as on 31.03.2019	2749209.00
17	BOB AC NO.32550100010473, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	-5507395.00
	Add:- The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 000067/31.05.18 of Rs. 26,104.00	26104.00
	Add:-Previous different as per AR No. 436603/AR/2018-2019 (Previous diff 6537412.00 out of which rs.110231 has been cleared on Dtd.06.04.18)	6427181.00
	CB as per Bank Pass Book as on 31.03.2019	945890.00
18	HDFC AC NO.18171450000011, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	3105150.82
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 1.Chq no. 00339/19.03.19 of Rs.97,684.00/-Cleared on 02.04.19 2.Chq no. 00342/19.03.19 of Rs.6,692.00/- Cleared on 02.04.19.	104376.00
	Add:-Previous different as per AR No. 436603/AR/2018-2019	2447304.98

	CB as per Bank Pass Book as on 31.03.2019	5656831.80
19	HDFC AC NO.18171450000024, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	-4156367.00
	Add:-Previous different as per AR No. 436603/AR/2018-2019	4525731.00
	CB as per Bank Pass Book as on 31.03.2019	369364.00
20	VIJAYA BANK AC NO.741001101000001, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	211956.00
	Add:-Previous different as per AR No. 436603/AR/2018-2019	-37861.00
	CB as per Bank Pass Book as on 31.03.2019	174095.00
21	ICICI BANK AC NO.62701000389, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	1151252.00
	Add:-Previous different as per AR No. 436603/AR/2018-2019	-1300.00
	CB as per Bank Pass Book as on 31.03.2019	1149952.00
22	IDBI BANK AC NO.746104000012856 (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	-626249.17
	Add:-Previous different as per AR No. 436603/AR/2018-2019	3105720.17
	CB as per Bank Pass Book as on 31.03.2019	2479471.00
23	SYNDICATE BANK AC NO.80142200029401, (Accountant Cash Book)	
	CB as per Cash Book as on 31.03.2019	2193090.19
	Add:-Previous different as per AR No. 436603/AR/2018-2019	-925292.91
	CB as per Bank Pass Book as on 31.03.2019	1267797.28
24	SYNDICATE BANK AC NO.80142210020453 (Accountant Cash Book)	
	CB as per Cash Book as on	12663.83

	31.03.2019	
	Add:-The following Cheques which are debited from cash book but not debited from bank pass book as on dt. 31.03.2019 Chq no. 946227/04.06.18 of Rs.1,09,894.00	109894.00
	CB as per Bank Pass Book as on 31.03.2019	122557.83

Para No. 5.4:- Less Closing Balance in Pass Book than the Cash Book:-(POM No.35/18.03.2020, Page No-116-117)

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 31.03.2019, 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	11696.40	-11696.40
2	SD/Harishandra	HDFC Bank Bargarh	5020002731769	45995.12	225995.12	-180000.00
3	MPLAD	HDFC Bank Bargarh	18171450000011	0.00	428443.00	-428443.00
4	Accountant Cash Book	Syndicate Bank	80142200029401	1267797.28	2193090.19	-925292.91
5	Accountant Cash Book	SBI Current Account	11042670237	1058188.16	4593600.16	-3535412.00
6	Accountant Cash Book	BOI (GC Park)	558510110005458	149219.40	259641.40	-110422.00
7	Accountant Cash Book	ICICI Bank Bargarh	62701000389	1149952.00	1151252.00	-1300.00
8	Accountant Cash Book	Vijaya Bank,Bgh	741001101000001	174095.00	211956.00	-37861.00
			Total (Rs.)	3845246.96	9075674.27	-5230427.31

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 non maintenance 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 Bank Pass Books and Cash Books and produce before next Audit for verification.

Para No. 5.5 Irregular Maintenance of Accounts :- (POM No.36/18.03.2020, Page No-118-121)

On verification of cash books and pass books of the Municipality for the year 2018-19, 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:-

SI No	Name of the Cash Book	No of Bank pass book	Name of the Bank	Bank A/C No
1	MBPY	1	ICICI BARGARH	63705001594
		2	ICICI BARGARH	63701000896
		3	ICICI BARGARH	63701000911
		4	ICICI BARGARH	63701000912
		5	SBI, Bargarh	30881868414
			Total-05 Nos.	
2	NULM	1	BOI, Bargarh	558510110011764
		2	SBI, Bargarh	31058633527
		3	PNB, Bargarh	420000100004663
		4	UCO Bank, Bargarh	6380100005808
		5	UCO Bank, Bargarh	6380100003609
		6	PNB, Bargarh	420000100004593
		7	IOB, Bargarh	150401000001044
		8	Andhra Bank, Bargarh	3801100003855
		9	Union Bank, Bargarh	369302010001965
		10	SDCC, Mahila Branch, Bgh	15053001457
		11	Allahabad Bank	50442897640
		12	IOB, Bargarh	150401000006666
		13	UBI, Bargarh	454010024813
			Total-13 Nos.	
3	NFBS	1	IOB, Bargarh	150401000003350
		2	ICICI, Bank	63701000913
			Total-02 Nos.	
4	AWC	1	HDFC Bank Bargarh	50100079225477
		2	Indian Bank Bargarh	6594191061
			Total-02 Nos.	
5	14th FC	1	SBI, Bargarh	31294644880
		2	PL AC	18
			Total-02 Nos.	
6	SD/Harishchandra	1	HDFC Bank Bargarh	5020002731769
		2	Canara Bank	3140101006641
		3	ICICI, Bank	63701000965
			Total-03 Nos.	

7	MV/4th SFC/R & B/NRB	1	BOI, Bargarh	558510110007400
		2	PL AC	42
			Total-02 Nos.	
8	4th SFC Devolution	1	UBI, Bargarh	454011014985
		2	PL AC	54
		3	PL AC	27
		4	PL AC	30
			Total-04 Nos.	Total
9	IHSDP	1	Syndicate Bank	80142200022336
		2	HDFC Bank Bargarh	18171450000065
			Total-02 Nos.	
10	SBM	1	SBI, Bargarh	35743272732
		2	AXIS BANK BGH	915010037705824
			Total-02 Nos.	
11	ACCOUNTANT CASH BOOK	1	P/L Account	ID-1
		2	P/L Account	ID-45
		3	P/L Account	ID-48
		4	Syndicate Bank	80142200029401
		5	Axis Bank Bargarh	492010100073653
		6	IDBI Bank Bargarh	746104000012856
		7	SBI Current Account	11042670237
		8	Allahabad Bank	50112299137
		9	BOI (GC Park)	558510110005458
		10	DCB Bargarh	1031240022001
		11	ICICI Bank Bargarh	62701000389
		12	Vijaya Bank	741001101000001
		13	HDFC Bank Bargarh	18171450000024
		14	HDFC Bank Bargarh	18171450000011
		15	ADB, Bargarh	10455633204
		16	Allahabad C/A	21395644109
		17	BOB Bargarh	32550100010473
		18	Syndicate Bank	80142210020453
		19	Indian Bank Bgh	6517003252
		20	PNB Bargarh	420000100160561
		21	IDBI Bank Bargarh	746104000097307
		22	PNB Bargarh	420000100164488
		23	ICICI, Bank	63701000820
		24	ICICI, Bank	63701000821
		25	PNB Bargarh	420000100164099
		26	IOB, Bargarh	150401000005665
		27	HDFC, Bargarh	50100260652558
			Total-27 Nos.	

B. Multiple Bank A/C in One Scheme.

	HDFC Bgh. AC No. 18171450000011
1	MPLAD
2	Accountant Cash book

Para 5.6. Parking of Municipality funds in ineligible Banks:-(POM No.05/18.12.2019, Page No-29)

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.05/18.12.2019, Page No-29)

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:-

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.19/12.02.2020, Page No-65)

As per the directive of Govt. in H&UD Deptt (O) issued vide Letter No-24970 /HUD,BBSR Dtd 07.08.2013 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 - 2018-2019

Slno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	ALL STOCK	0	0	0	0.00	0	The details of Stock position of Electrical Stock, General and Sanitation Stock are furnished below.

Comments

PARA 6.1:-The Stock Position of different Stocks for the year 2018-19 of BMC, Bgh. is furnished below:-

1. ELECTRICAL MATERIALS STOCK POSITION OF BARGARH MUNICIPALITY FOR FY 2018-19

Sl.No.	Name of the item	O.B. As on Dt. 01.04.2018	Received Stock During the Year 2018-19	Total	Issued Stock During the Year 2018-19	C.B. as on Dt. 31.03.2019 as per Audit	C.B as on Dt. 31.03.2019 as per Stock Register	S/R Page No.
1	TUBE LIGHT 40 WATT	139	0	139	16	123	123	200
2	CHOKE 40 WATT	0	0	0	0	0	0	20
3	STARTER	32	0	32	4	28	28	22
4	TUBE HOLDER	99	0	99	0	99	99	29 (Stock taken as per S/R & verified)
5	BLACK TAPE	0	0	0	0	0	0	36
6	PL WIRE	25	0	25	0	25	25	41
7	SERVICE WIRE 2.5 MM	83	0	83	70	13	13	46
8	SERVICE WIRE 4 MM	0	0	0	0	0	0	57

9	SERVICE WIRE 6 MM	0	0	0	0	0	0	66
10	SERVICE WIRE 10 MM	0	0	0	0	0	0	71
11	MULTI STAND WIRE 6 MM	59	0	59	0	59	59	81
12	MULTI STAND WIRE 1.5 MM	125	0	125	75	50	50	77
13	SV LAMP 70 WATT	0	0	0	0	0	0	85
14	SV LAMP 250 WATT	0	0	0	0	0	0	206
15	SV LAMP 400 WATT	12	0	12	0	12	12	88
16	METAL LAMP 250 WATT	0	0	0	0	0	0	91
17	METAL LAMP 400 WATT	5	0	5	0	5	5	93
18	SV CHOKE 70 WATT	0	0	0	0	0	0	97
19	SV CHOKE 250 WATT	3	0	3	0	3	3	99
20	SV CHOKE 400 WATT	2	0	2	0	2	2	100
21	IGNATOR SV 250/400 WATT	0	0	0	0	0	0	104
22	CAPACIT OR 10 MFD	6	0	6	0	6	6	104
23	CAPACIT OR 42 MFD	0	0	0	0	0	0	104
24	CAPACIT OR 33 MFD	23	0	23	0	23	23	106
25	PLAIN LAMP 100 WATT	0	0	0	0	0	0	107

26	PENDENT HOLDER	9	0	9	2	7	7	109
27	SV HOLDER 250 WATT	33	0	33	0	33	33	110
28	SV HOLDER 70/125 WATT	9	0	9	0	9	9	112
29	MASTER TUBE HOLDER 36 WATT	6	0	6	0	6	6	113
30	T 5 HOLDER	49	0	49	0	49	49	116
31	GI BEND PIPE 1"	43	0	43	14	29	29	118
32	GI BEND PIPE 2"	43	0	43	0	43	43	123
33	GI WIRE	0	0	0	0	0	0	129
34	CLAMP WITH NUT BOLT	581	0	581	0	581	581	131
35	CUT OUT 63 MPR	8	0	8	0	8	8	136
36	CUT OUT 100 MPR	3	0	3	0	3	3	138
37	CUT OUT 200 MPR	5	0	5	0	5	5	140
38	T-5 LAMP (CFL) 24 WATT	0	0	0	0	0	0	190
39	T-5 CHOKE (CFL) 24 WATT	260	0	260	0	260	260	202
40	T-5 FITTING 4X24	1	0	1	0	1	1	154
41	MCB 40/32 MPR MCB	2	0	2	1	1	1	155
42	HEAVY CONNECT OR SINGLE	0	0	0	0	0	0	156
43	HEAVY CONNECT OR 32 AMP	0	0	0	0	0	0	157
44	CFL LAMP	0	0	0	0	0	0	158

	18 WATT							
45	CFL LAMP 23 WATT	0	0	0	0	0	0	165
46	36 WATT MASTER TUBE	14	0	14	0	14	14	165
47	DP SWITCH	0	0	0	0	0	0	167
48	DIGITAL TIMER	0	0	0	0	0	0	173
49	PVC BOX 4"X 6" WITH PLATE	12	0	12	0	12	12	175
50	PEDESTAL FAN	0	0	0	0	0	0	179
51	CHANGE OVER	0	1	1	1	0	0	179
52	CFL LAMP 10 WATT	0	0	0	0	0	0	182

2.SANITATION, VEHICLE AND GENERAL STOCK POSITION FOR THE YEAR 2018-19 -

SL.NO.	NAME OF THE ARTICLES	OB AS ON 01.04.2018	RECEIVED	TOTAL	ISSUED	CB AS ON 31.03.2019	ISSUE REGISTER PAGE NO.
1	WHEEL BORROW	13	50	63	52	11	4
2	BLEACHING POWDER	3145	12500	15645	13095	2550	354
3	LIME POWDER	126	0	126	126	0	42
4	LIME POWDER,D HELA	250	0	250	250	0	44
5	SADA KODI	6	110	116	108	8	51
6	KANTA KODI	12	100	112	104	8	60
7	DALA (BOMBO BASKET)	63	200	263	250	13	78
8	IRON RAFA	48	0	48	33	15	83
9	HAND GLOVES	15	0	15	0	15	96
10	MALIRIA	250	0	250	0	250	101

	OIL						
11	PHUL JHADU	5	50	55	46	9	117
12	BELCHA	10	100	110	109	1	122
13	JHADU	342	4000	4342	4140	202	335
14	LONG HANDLE BROOM STICK	0	0	0	0	0	151
15	DRAIN BRUSH	385	2000	2385	2160	225	345
16	FOGING MAC. LEQUIDE	0	0	0	0	0	173
17	CESSPOOL VALVE	1	0	1	0	1	176
18	CESSPOOL PIPE	0	0	0	0	0	177
19	SABAL BIG	0	0	0	0	0	178
20	MASK	0	0	0	0	0	179
21	TANGIA (SMALL	0	0	0	0	0	181
22	TANGIA (BIG	0	0	0	0	0	182
23	GHAN BIG	0	0	0	0	0	183
24	DAA	0	0	0	0	0	184
25	RICKSHOW	4	0	4	0	4	185
26	LOCK	0	0	0	0	0	186
27	CHAIR ORNET	52	0	52	0	52	187
28	VIP CHAIR	14	0	14	0	14	188
29	OFFICE FURNITURE	2	0	2	0	2	189
30	NET PLASTIC	0	0	0	0	0	190
31	PLASTIC RASI	0	0	0	0	0	191
32	BIA-METRIC MACHINE	1	0	1	0	1	192
33	NAPKIN	0	0	0	0	0	193
34	CEMENT GAMALA	0	0	0	0	0	194
35	CC TV CAMERA	24	0	24	0	24	195
36	TV	2	0	2	0	2	196
37	GRASS CUTTER	1	0	1	0	1	197
38	WATER	0	0	0	0	0	198

	BOTTLE						
39	FOOT NET	0	0	0	0	0	199
40	TOWEL	2	0	2	0	2	200
41	CUP	0	0	0	0	0	201
42	PLATE	0	0	0	0	0	202
43	ACID	0	25	25	25	0	203
44	PHYNYLE WHITE	0	50	50	42	8	204
45	PHYNYLE BLACK	0	0	0	0	0	207
46	CHAIN & LUCK	0	0	0	0	0	211
47	WATER JAR	0	0	0	0	0	212
48	BOMBOO STICK	0	350	350	336	14	213
49	ROAD SWIPING MACHINE	1	0	1	0	1	218
50	TRACTOR	6	0	6	0	6	219
51	DOZZER	1	0	1	0	1	220
52	TATA ACE	14	0	14	0	14	221
53	WATER TANKER	6	0	6	0	6	222
54	FOGGING MACHINE	16	0	16	0	16	223
55	AUTO TIPPER	3	0	3	0	3	224
56	CESSPOOL (3000 LTS)	1	2	3	0	3	225
57	MINI CESSPOOL (1500 LTS)	1	0	1	0	1	226
58	DRAIN CLEANING MACHINE	1	0	1	0	1	227
61	SAREE	10	0	10	0	10	231
62	ROAD SWEEPING BRUSH M	25	0	25	25	0	232
63	ROAD SWEEPING BRUSH PL	25	0	25	0	25	233
64	SHIRT PIC	0	0	0	0	0	234
65	DUST BIN 100 LT GREEN	525	0	525	450	75	235
66	DUST BIN 100 LT	25	0	25	0	25	281

	BLUE						
67	DUST BIN 20 LT GREEN	20749	0	20749	20749	0	237
68	DUST BIN 20 LT BLUE	0	0	0	0	0	282
69	CONTAINER	8	0	8	8	0	239
70	COMPUTER	24	2	26	0	26	240
71	UPS	33	2	35	0	35	241
72	PRINTER	12	1	13	0	13	242
73	SCANNER	2	0	2	0	2	243
75	XEROX MACHINE	2	0	2	0	2	247
76	UPS FOR INTERCOM	1	0	1	0	1	248
77	SYSTEM PROTECTION	1	0	1	0	1	249
78	TELEPHONE	0	0	0	0	0	250
79	EPABX SYSTEM	1	0	1	0	1	251
80	MANUAL ROAD SWEEPING MACHINE	10	0	10	2	8	252
81	STATUE PARBATI GIRI	1	0	1	0	1	253
82	STATUE LANGU MISHRA	1	0	1	0	1	254
83	STATUE KUTARTHA ACHARYA	1	0	1	0	1	255
84	STATUE FAKIRA BEHERA	1	0	1	0	1	256
85	STATUE JADU PRADHAN / VIVAKA NANDA	1	0	1	0	1	257
86	DUST BIN IRON SINGLE STAND	50		50	0	50	258
87	DUST BIN IRON	0		0	0	0	263

	DOUBLE STAND						
88	DBR 10/E	4	0	4	0	4	268
89	DBR 12/E	2	0	2	0	2	269
90	DXS 18/E	1	0	1	0	1	270
91	MG 16/XU/E	1	0	1	0	1	271
92	5 KVS STABILIZER	1	0	1	0	1	272
93	MOUNTING RACK	1	0	1	0	1	273
94	LBB 1949/00	1	0	1	0	1	274
95	MICRO MIKE MR 5/5	6	0	6	0	6	275
96	R-300 HAD	4	0	4	0	4	276
97	CCSE/CML	1	0	1	0	1	277
98	CCSE/DL	12	0	12	0	12	278
99	CCSE/CU	1	0	1	0	1	279
100	CCSE/CA10	2	0	2	0	2	280
101	PLE IME 120	1	0	1	0	1	281
102	LBD 0606/10	10	0	10	0	10	282
103	MOUNTING RACK	1	0	1	0	1	283
104	PROJECTO R EPSON	1	0	1	0	1	284
105	BOOK	7	0	7	0	7	285
106	TATA 407 12MT HY. LADDER	1	0	1	0	1	291
107	HY. LADDER MANUAL	1	0	1	0	1	292
108	TATA 1109 COMPACTO R BIN VEHICLE	1	0	1	0	1	293
109	COMPACTO R BIN	0	100	100	90	10	294
110	BALTY (BUCKET)	0	30	30	30	0	295
111	MUG	0	30	30	30	0	297
112	BWC 40 WATER COOLER	2	0	2	0	2	299
113	ORPAT TELEPHON	0	1	1	1	0	300

	E						
114	SUCTION PIPE	0	25 Ft	25 Ft	0	25 Ft	301
115	1.5 HP PETROL PUMP	0	1	1	0	1	302
116	SSA 250 DP PA AMPLIFIER	0	1	1	0	1	303
117	AC	30	10	40	0	40	304
118	STABILIZER	30	12	42	0	42	306
119	CHAIN SHOW TREE CUTTER	0	1	1	0	1	307
120	GPS TRACKER	0	24	24	0	24	308
121	CEILING FAN	27	03	30	0	30	309
122	Wall Hanging Fan	05	0	05	0	05	309
123	Stand Fan	05	0	05	0	05	309

6.1 -Maintenance of Dead Stock Register- (POM No.05/18.12.2019., Page No.-30)

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.05/18.12.2019., Page No.-32)

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 miss-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 2018-19 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 2018-19. 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 2018-19 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 - 2018-2019

S/no	Openin g Balance of Investm ent as on (DD MM YYYY)	Openin g Balance (In Rs:)	Amount Encash ed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Investe d 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) Investm ent Ledger	Closing Balance Investm ent Ledger(In Rs:)	Differen ce(In Rs:)	Remark s
1	01-04-2018	33000.00	0.00	33000.00	0.00	31-03-2019	33000.00	31-03-2019	0.00	33000.00	Due to non production of investment 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 2018-19 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 2018-19. 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:-POM No. 10/13.01.2020, Page No. 45

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

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

In response to POM No. 10/13.01.2020, Page No. 45 the Local authority replied that there is no Investment of this Municipality has been made during the Year 2018-19.

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. 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 - 2018-2019

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	01-04-2018	ALL CASH BOOK	293950 5.00	523700 0.00	817650 5.00	470323 0.00	31-03-2019	347327 5.00	31-03-2019	340027 5.00	73000. 00	Difference- As per previous Audit Report-121493/AR/2015-2016
	GRAND TOTAL		293950 5.00	523700 0.00	817650 5.00	470323 0.00		347327 5.00		340027 5.00	73000. 00	

Comments :

Para 8.1. Abstract of Advance Position for the Financial Year 2018-19:-

SI No	Particulars	Amount(Rs.)
1	Advance Outstanding as on 01.04.2018	2939505.00
2	Advance Paid during the year	5237000.00
3	Total (Rs.)	8176505.00
4	Advance Adjusted during the year	4703230.00
5	Advance Outstanding as on 31.03.2018 (As per Audit)	3473275.00
6	Advance Outstanding as on 31.03.2018 (As per Cash Book)	3400275.00
7	Difference, if any	73000.00
8	Reason of difference- As per previous Audit Report-121493/AR/2015-2016	73000.00

Reconciliation of Opening Balance:-

Sl.No	Opening Balance as per Audit as on 01.04.2018 (As per previous e-AR)	3003965.00
01	Less:-Advance adjusted in favour of Sri Akheileswar Meher vide voucher No-251/25.07.2017 of Rs.13460.00, but the amount shown as outstanding vide previous e-AR-436603/2018-19	-13460.00
02	Less:-Advance adjusted in favour of Smt. Sunita Nayak,SI vide voucher No-582/20.11.2015 of Rs.26000.00, but the amount shown as outstanding.	-26000.00
03	Less:-Rs.25000.00 towards Advance outstanding in favour of Sri N.N.Meher vide voucher No-790/21.03.2018 of Rs.225000.00, but the outstanding amount shown as Rs.250000.00 vide previous e-AR-436603/2018-19	-25000.00
	Now new Opening Balance as per Audit as on 01.04.2018	2939505.00

Para 8.2. Year-wise Adjustment of Advance in 2018-19:-

Year	Amount Outstanding	Amount Adjustment During 2018-19	Amount Balance for Adjustment as on 31.03.2019
2014-15	143005.00	0.00	143005.00
2015-16	2000.00	2000.00	0.00
2016-17	828500.00	30000.00	798500.00
2017-18	1966000.00	1142500.00	823500.00
2018-19	Adv Paid-5237000.00	3528730.00	1708270.00
		TOTAL(Rs.)	34,73,275.00

Para No.8.3. Details of Advance Paid during the financial Year 2018-19 But not Adjusted during the financial Year 2018-19:-POM No. 32/17.03.2020, Page No. 110-111

It would be seen from the following table that advance to the tune of **Rs. 52,37,000.00** was paid during the financial year 2018-19 out of which advance to the tune of **Rs.35,28,730.00** was adjusted during the same financial year leaving a balance of **Rs.17,08,270.00** was outstanding at the end of the year 2018-19. The local authority is requested to adjust the advance promptly and compliance reported to next Audit. Till adjustment of the same, **Rs.17, 08,270.00** is kept under Objection. The details are furnished below-

Name Of The Cash Book	Vr. No./Date	Name of the person whom Advance Paid	Purpose of Advance	Amount in Rs.	Name of sanctioning authority
Accountant Cash	355/23.08.2018	Sri Netrananda	Expenditure	100000.00	Sri Sushanta

Book		Meher,OTC	meets towards Celebration of LSG Day		Rout, Ex-EO
Accountant Cash Book	14/11.10.2018	Ashish Ku. Agarwal,Contract or	Construction of CC at Khajurtikira,WNo-08	120000.00	Sri Sushanta Rout, Ex-EO
Accountant Cash Book	445(A)/12.10.2018	Sri Hrushikesh Meher,Contractor	Spreading of Crusher Dust in Municipality Area	400000.00	Sri Sushanta Rout, Ex-EO
Accountant Cash Book	525/19.11.208	Sri K.C.Sahu,Rtd.TC	6th Pay Arrear Pension Advance	50000.00	Sri Sushanta Rout, Ex-EO
Accountant Cash Book	718/13.02.2019	Sri Khetrapal Sahu,MFC	Expenditure meets towards Celebration of Peetha Prog.	100000.00	Sri Sushanta Rout, Ex-EO
Accountant Cash Book	798/18.03.2018	Sri Netrananda Meher,OTC	Expenditure meets towards Repair of Municipal Vehicles	15000.00	Sri Sushanta Rout, Ex-EO
Accountant Cash Book	371,379,380,381, 387,392,399/07.09.2018	All Staff Of BMC	Festival Advance	923270.00	Sri Sushanta Rout, Ex-EO
			TOTAL(Rs.)	17,08,270.00	

Details of Festival Advance Paid during the Financial Year 2017-18 and Adjusted during the financial Year 2018-19:-

It would be seen from the previous e-AR-436603/AR/2018-19, **Rs. 8, 83,500.00** was outstanding towards Festival Advance paid to the all Staff of BMC, Bgh. Out of which an advance to the tune of **Rs.8, 80,000.00** was adjusted during this Financial Year-2018-19, leaving a balance of **Rs.3,500.00** was outstanding in favour of Sri Prasanta Pradhan,OP at the end of the Financial Year- 2018-19, which is now due for surcharge-able Advance (details given in Para 8.4). The local authority is requested to adjust the Festival Advance promptly and compliance reported to next Audit.

Details of Festival Advance Paid during the Financial Year 2018-19 and not Adjusted during the financial Year 2018-19:-POM No. 26/12.03.2020, Page No. 81-88

It would be seen from the following table that Festival Advance to the tune of **Rs.23,27,000.00** was paid during the financial year 2018-19 out of which advance to the tune of **Rs.14,03,730.00** was adjusted during the same financial year leaving a balance of **Rs.9,23,270.00** was outstanding at the end of the year 2018-19. The local authority is requested to adjust the advance promptly and compliance reported to next Audit. The details are furnished below-

SL NO	NAME	Type Of Advance	Advance Outstanding as on 31.03.2019	Name of the Sanctioning Authority
I.	SCAVENGING REGULAR STAFF			

1	PANCHAMI PRADHAN	Festival Advance	6000	Sri Sushanta Rout, Ex-EO
2	PANKA BAG	Festival Advance	6000	Sri Sushanta Rout
3	PARAMESWAR PATRA	Festival Advance	6000	Sri Sushanta Rout
4	BHGABATI BHOI	Festival Advance	6000	Sri Sushanta Rout
5	GOMATI SINDHIRIA	Festival Advance	6000	Sri Sushanta Rout
6	SARJAN SENDRIA	Festival Advance	6000	Sri Sushanta Rout
7	JANKI SUNA	Festival Advance	6000	Sri Sushanta Rout
8	PHULKUMARI MANGANANI	Festival Advance	6000	Sri Sushanta Rout
9	JAYASHREE SUNA	Festival Advance	6000	Sri Sushanta Rout
10	RAKESH SENDRIA	Festival Advance	6000	Sri Sushanta Rout
11	BANTI MANGAN	Festival Advance	6000	Sri Sushanta Rout
12	BANTI SENDRIA	Festival Advance	6000	Sri Sushanta Rout
13	DHARAM MANGAN	Festival Advance	6000	Sri Sushanta Rout
14	ROSHANLAL SENDRIA	Festival Advance	6000	Sri Sushanta Rout
15	DHIREN MANGAN	Festival Advance	6000	Sri Sushanta Rout
16	SABITA PANIGRAHI	Festival Advance	6000	Sri Sushanta Rout
17	MENKA BHESRA	Festival Advance	6000	Sri Sushanta Rout
18	MAMATA SUNANI	Festival Advance	6000	Sri Sushanta Rout
19	DINDAYAL SUNA	Festival Advance	6000	Sri Sushanta Rout
20	DEEPAK MALLIK	Festival Advance	6000	Sri Sushanta Rout
21	PUSPA LATA BAGARTY	Festival Advance	4000	Sri Sushanta Rout
22	JYOSTNA GURU	Festival Advance	4000	Sri Sushanta Rout
23	PUSPANJALI DUSAR	Festival Advance	4000	Sri Sushanta Rout
24	MANOJ NAG	Festival Advance	4000	Sri Sushanta Rout
25	DEEPAK ROUT	Festival Advance	4000	Sri Sushanta Rout
26	BANITA SURUJAL	Festival Advance	4000	Sri Sushanta Rout
II.	DLR/NMR STAFF			
1	SARJU DUNGURI	Festival Advance	4000	Sri Sushanta Rout
2	GANGA PR. SENDRIA	Festival Advance	4000	Sri Sushanta Rout
3	RAJESH BEHERA	Festival Advance	4000	Sri Sushanta Rout
4	BHUMI SUNA	Festival Advance	4000	Sri Sushanta Rout
5	MAMATA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
6	PARA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
7	AHALYA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
8	SANJUKTA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
9	DHARMENDRA KURMI	Festival Advance	0	Sri Sushanta Rout

10	JIPU SENDRIA	Festival Advance	4000	Sri Sushanta Rout
11	SUNDAR NAIK	Festival Advance	4000	Sri Sushanta Rout
12	BIRU SUNA	Festival Advance	4000	Sri Sushanta Rout
13	DHARAM GHASI	Festival Advance	4000	Sri Sushanta Rout
14	RAM BAG	Festival Advance	4000	Sri Sushanta Rout
15	TINKU BAG	Festival Advance	4000	Sri Sushanta Rout
16	RAJU TANDI	Festival Advance	4000	Sri Sushanta Rout
17	BIDESHI SENDRIA	Festival Advance	470	Sri Sushanta Rout
18	SANTA KURMI	Festival Advance	4000	Sri Sushanta Rout
19	TAPASANI BHOI	Festival Advance	4000	Sri Sushanta Rout
20	MANJU SENDRIA	Festival Advance	4000	Sri Sushanta Rout
21	JOGITA PRADHAN	Festival Advance	4000	Sri Sushanta Rout
22	NIRA MANGANANI	Festival Advance	4000	Sri Sushanta Rout
23	JAMUNA BAG	Festival Advance	4000	Sri Sushanta Rout
24	ANJALI SENDRIA	Festival Advance	4000	Sri Sushanta Rout
25	SUBARNA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
26	MADHURI SENDRIA	Festival Advance	4000	Sri Sushanta Rout
27	MIRA SAHU	Festival Advance	4000	Sri Sushanta Rout
28	PRAMILA BHOSAGAR	Festival Advance	4000	Sri Sushanta Rout
29	BANTI KURMI	Festival Advance	4000	Sri Sushanta Rout
30	NABAMI SENDRIA	Festival Advance	4000	Sri Sushanta Rout
31	KHIRA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
32	NETRA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
33	CHAMPA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
34	SUMATI SENDRIA	Festival Advance	4000	Sri Sushanta Rout
35	SASTAMI SENDRIA	Festival Advance	4000	Sri Sushanta Rout
36	KETAKI GURLA	Festival Advance	4000	Sri Sushanta Rout
37	SABITRI GURLA(D)	Festival Advance	4000	Sri Sushanta Rout
38	KANTI GURLA	Festival Advance	4000	Sri Sushanta Rout
39	SUREKHA DUNGURI	Festival Advance	4000	Sri Sushanta Rout
40	MANIYAMA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
41	RUKUNI KATHAR	Festival Advance	4000	Sri Sushanta Rout
42	SANDHYA DEEP	Festival Advance	4000	Sri Sushanta Rout
43	SATYABATI SENDRIA	Festival Advance	4000	Sri Sushanta Rout
44	TANU SENDRIA	Festival Advance	4000	Sri Sushanta Rout
45	SUSHAMA SENDRIA	Festival Advance	4000	Sri Sushanta Rout
46	SARIKA SUNA	Festival Advance	4000	Sri Sushanta Rout
47	DAYABATI	Festival Advance	4000	Sri Sushanta Rout

	SENDRIA			
48	GOPAL SENDRIA	Festival Advance	4000	Sri Sushanta Rout
49	BRUNDA GURLA	Festival Advance	4000	Sri Sushanta Rout
50	SANTI GURLA	Festival Advance	4000	Sri Sushanta Rout
51	PUSPA BARIK	Festival Advance	4000	Sri Sushanta Rout
52	TANUJA BHOSAGAR	Festival Advance	4000	Sri Sushanta Rout
53	SABITRI GURLA(M)	Festival Advance	4000	Sri Sushanta Rout
54	AMAL GURLA	Festival Advance	4000	Sri Sushanta Rout
55	BIKRAM NAG	Festival Advance	4000	Sri Sushanta Rout
56	ANJANA BISOI	Festival Advance	4000	Sri Sushanta Rout
57	GUNURU KATHAR	Festival Advance	4000	Sri Sushanta Rout
58	SARATA MALLIK	Festival Advance	4000	Sri Sushanta Rout
59	MANAS MALLIK	Festival Advance	4000	Sri Sushanta Rout
60	TIKA MALLIK	Festival Advance	4000	Sri Sushanta Rout
61	RAHASA PADHAN	Festival Advance	4000	Sri Sushanta Rout
62	DAKA MALLIK	Festival Advance	4000	Sri Sushanta Rout
63	KRUSHANA CH. SAHU	Festival Advance	4000	Sri Sushanta Rout
64	KHALIA PADHAN	Festival Advance	4000	Sri Sushanta Rout
65	KANAKA MISHRA	Festival Advance	4000	Sri Sushanta Rout
66	SANJAY GURLA	Festival Advance	4000	Sri Sushanta Rout
67	BIRENDRA GURLA	Festival Advance	4000	Sri Sushanta Rout
68	SEKH RANJAN	Festival Advance	4000	Sri Sushanta Rout
III.	WORK CHARGES STAFF			
1	JOSHABANTI GURLA	Festival Advance	4800	Sri Sushanta Rout
2	CHHAILA GURLA	Festival Advance	4800	Sri Sushanta Rout
3	PREM BHOSAGAR	Festival Advance	4800	Sri Sushanta Rout
4	BABULI SINDIRIA	Festival Advance	4800	Sri Sushanta Rout
5	KARAMSING GURLA	Festival Advance	4800	Sri Sushanta Rout
6	BHARATI BAG	Festival Advance	4800	Sri Sushanta Rout
7	ANITA SiNDIRIA	Festival Advance	4800	Sri Sushanta Rout
8	GEETA SiNDIRIA	Festival Advance	4800	Sri Sushanta Rout
9	HEMA CHANDRA MANGAN	Festival Advance	4800	Sri Sushanta Rout
10	SAHADEV BANCHHOR	Festival Advance	4800	Sri Sushanta Rout
11	BINOD SINDHIRIA	Festival Advance	4800	Sri Sushanta Rout
12	BIBHU PATRA	Festival Advance	4800	Sri Sushanta Rout
13	ASHA DIP	Festival Advance	4800	Sri Sushanta Rout
14	KANTA SUNA	Festival Advance	4800	Sri Sushanta Rout
15	GOBARDHAN GURLA	Festival Advance	4800	Sri Sushanta Rout

16	NITYA BARIK	Festival Advance	4800	Sri Sushanta Rout
17	PURNIMA BAG	Festival Advance	4800	Sri Sushanta Rout
18	INDRAJIT SANDHA	Festival Advance	4800	Sri Sushanta Rout
19	PITAMBAR BEHERA	Festival Advance	4800	Sri Sushanta Rout
20	RAKESH MAHANANDA	Festival Advance	4800	Sri Sushanta Rout
21	GHARJUGI SINDHIRIA	Festival Advance	4800	Sri Sushanta Rout
22	SANJUKTA SUNA	Festival Advance	4800	Sri Sushanta Rout
23	SARATHI NAIK	Festival Advance	4800	Sri Sushanta Rout
24	SURABHI JENA	Festival Advance	4800	Sri Sushanta Rout
25	UKIA PATRA	Festival Advance	4800	Sri Sushanta Rout
26	TUNU KURMI	Festival Advance	4800	Sri Sushanta Rout
27	MANOJ DEEP	Festival Advance	4800	Sri Sushanta Rout
28	BELA GURLA	Festival Advance	4800	Sri Sushanta Rout
29	RAJ BAG	Festival Advance	4800	Sri Sushanta Rout
30	KAILASH NAIK	Festival Advance	4800	Sri Sushanta Rout
31	BIDESHI MALLIK	Festival Advance	4800	Sri Sushanta Rout
32	NIRMAL SAHU	Festival Advance	4800	Sri Sushanta Rout
33	KARTIKA KHATUA	Festival Advance	4800	Sri Sushanta Rout
34	MATIA MALLIK	Festival Advance	4800	Sri Sushanta Rout
35	MAKARDHWAJA KHATUA	Festival Advance	4800	Sri Sushanta Rout
36	NILEI MALLIK	Festival Advance	4800	Sri Sushanta Rout
37	SANATAN MALLIK	Festival Advance	4800	Sri Sushanta Rout
38	AMBU MALLIK	Festival Advance	4800	Sri Sushanta Rout
39	MURALI KHATUA	Festival Advance	4800	Sri Sushanta Rout
40	SURESH MALLIK	Festival Advance	4800	Sri Sushanta Rout
41	BIJAYA MALLIK	Festival Advance	4800	Sri Sushanta Rout
42	KARMSING MAJHI	Festival Advance	4800	Sri Sushanta Rout
43	SUNDAR PANDEY	Festival Advance	4800	Sri Sushanta Rout
44	CHAKRADHAR SAHU	Festival Advance	4800	Sri Sushanta Rout
45	MAHENDRA SAHU	Festival Advance	4800	Sri Sushanta Rout
46	PRAMOD KHAMARI	Festival Advance	4800	Sri Sushanta Rout
47	TAPASWINI DEBTA	Festival Advance	4800	Sri Sushanta Rout
48	BANKA BIHARI MISHRA	Festival Advance	4800	Sri Sushanta Rout
49	BIPRA BIBHAR	Festival Advance	4800	Sri Sushanta Rout
50	PRAMOD MALLIK	Festival Advance	4800	Sri Sushanta Rout
51	TANKADHAR BHOSAGAR	Festival Advance	4800	Sri Sushanta Rout
IV.	OCTROI ADHOC STAFF			
1	CHITTARANJAN	Festival Advance	4000	Sri Sushanta Rout

	MAHAPATRA,OTC			
2	UMAKANTA PATI,OTC	Festival Advance	4000	Sri Sushanta Rout
3	GANESH SETH,OTC	Festival Advance	4000	Sri Sushanta Rout
4	BINOD KALET,OTC	Festival Advance	4000	Sri Sushanta Rout
5	MITRABHANU SUNA	Festival Advance	4000	Sri Sushanta Rout
6	KHITIBHUSAN MEHER,OTC	Festival Advance	4000	Sri Sushanta Rout
7	TANKADHAR SAHU,OTC	Festival Advance	4000	Sri Sushanta Rout
8	TRILOCHAN PARDIA,OTC	Festival Advance	4000	Sri Sushanta Rout
9	LABA BHATI.OP	Festival Advance	4000	Sri Sushanta Rout
10	AMULYA KUMBHAR,OP	Festival Advance	4000	Sri Sushanta Rout
11	NARESH KUMAR PANDIT,OP	Festival Advance	4000	Sri Sushanta Rout
12	SIDHESWAR MAHANAND,OP	Festival Advance	4000	Sri Sushanta Rout
13	PRADEEP KU. MALLIK,OP	Festival Advance	4000	Sri Sushanta Rout
14	BHIBISHAN TANDI,OP	Festival Advance	4000	Sri Sushanta Rout
15	PREMDEEP CHHATAR,OP	Festival Advance	4000	Sri Sushanta Rout
16	PADMA LOCHAN MAHAPATRA	Festival Advance	4000	Sri Sushanta Rout
17	SRIKANTA PRADHAN, OP	Festival Advance	4000	Sri Sushanta Rout
18	KASTA BEHERA.OP	Festival Advance	4000	Sri Sushanta Rout
V.	GENERAL -OFFICE/PEON/SW EEPER			
1	HEMA CHANDRA MEHER-JA	Festival Advance	6000	Sri Sushanta Rout
2	PRAMOD KUMAR PANDA-JA	Festival Advance	6000	Sri Sushanta Rout
3	DEBANAND RANA-JA	Festival Advance	6000	Sri Sushanta Rout
4	ASHOK KUMAR CHHURIA	Festival Advance	6000	Sri Sushanta Rout
5	RAMA PRADHAN-PEON	Festival Advance	6000	Sri Sushanta Rout
6	SANJIV KUMAR PANDA-MIS	Festival Advance	6000	Sri Sushanta Rout
7	KABIRAJ KUNAR	Festival Advance	6000	Sri Sushanta Rout

8	TIKESWAR BISI-AMIN	Festival Advance	6000	Sri Sushanta Rout
9	SILVERIOUS JUJO	Festival Advance	6000	Sri Sushanta Rout
10	SIBANAND DASH-PEON	Festival Advance	6000	Sri Sushanta Rout
11	BHAGAT KATHAR-PEON	Festival Advance	6000	Sri Sushanta Rout
12	HIRALAL SAHU	Festival Advance	6000	Sri Sushanta Rout
13	JAYASHREE BAG-SWEEPER	Festival Advance	6000	Sri Sushanta Rout
VI.	OCTROI -OFFICE/PEON/SW EEPER			
1	SURENDRA KUMAR PRADHAN	Festival Advance	6000	Sri Sushanta Rout
2	RANJAN KUMAR MALLIK	Festival Advance	6000	Sri Sushanta Rout
3	RAJ KUMAR SAHU	Festival Advance	6000	Sri Sushanta Rout
4	BINODIN BHOSAGAR	Festival Advance	6000	Sri Sushanta Rout
5	MADHUSUDAN SUNA	Festival Advance	6000	Sri Sushanta Rout
6	BASANT SINGH	Festival Advance	6000	Sri Sushanta Rout
7	NITYANAND MAHAPATRA	Festival Advance	6000	Sri Sushanta Rout
8	GHANSHYAM BHOI	Festival Advance	6000	Sri Sushanta Rout
9	ISWAR NAIK	Festival Advance	6000	Sri Sushanta Rout
10	BELASSEN PRADHAN	Festival Advance	6000	Sri Sushanta Rout
11	GUNANIDHI SINGH	Festival Advance	6000	Sri Sushanta Rout
12	HADU PRADHAN	Festival Advance	6000	Sri Sushanta Rout
13	PRAHALLAD PRADHAN	Festival Advance	6000	Sri Sushanta Rout
14	KESHABA BHOI	Festival Advance	6000	Sri Sushanta Rout
15	JAYMANI SURUJAL	Festival Advance	6000	Sri Sushanta Rout
16	BHAGIRATHI PRADHAN	Festival Advance	6000	Sri Sushanta Rout
17	GOPAL KRUSHNA MAJHI	Festival Advance	6000	Sri Sushanta Rout
18	KRUSHNA CHANDRA DIP	Festival Advance	6000	Sri Sushanta Rout
19	SUBASH PRADHAN	Festival Advance	6000	Sri Sushanta Rout
20	TARANISEN PRADHAN	Festival Advance	6000	Sri Sushanta Rout
		G.TOTAL(Rs.)	923270	

Para 8.4. Surcharge-able Advance i.e. Advance paid during 2017-18, but not Adjusted till 31.03.2019 – POM No. 33/17.03.2020, Page No. 112-113

It would be seen from the previous e-AR-436603/AR/2018-19, **Rs. 20, 04,460.00** was outstanding towards all Advance paid to the Staff of BMC, Bgh. during the F.Y-2017-18 but not adjusted during the same Financial Year-2017-18. Out of which the following reconciliation has been made by the current Audit w.r.t record verification.

1. Less:- Rs.13460.00 towards Advance adjusted in favour of Sri Akheileswar Meher vide voucher No-251/25.07.2017 , but the amount shown as outstanding vide previous e-AR-436603/2018-19

2. Less:-Rs.25000.00 towards Advance outstanding in favour of Sri N.N.Meher vide voucher No-790/21.03.2018 of Rs.225000.00, but the outstanding amount shown as Rs.250000.00 vide previous e-AR-436603/2018-19

As such a sum of **Rs.19,66,000.00** (Rs.20,04,460 - 38,460) was now outstanding Advance which was paid during the year 2017-18, out of which **Rs.11,42,500.00** was adjusted during the year 2018-19 (Festival Advance of all Staff-Rs.8,80,000 + Salary Advance of Sri Ajaya Ku.Saha- Rs.37,500 + Fuel Advance of Sri N.N.Meher-Rs.2,25,000),leaving a balance of **Rs. 8,23,500.00** which was not adjusted till Dt.31.03.19. 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.8, 23,500.00** is a loss to Govt. and suggested for recovery. The details of surcharge-able advance are furnished below. The entire amount of **Rs.8, 23,500.00** is surcharge-able 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 –

Name Of The Cash Book	Vr. No./Date	Name of the person whom Advance Paid	Purpose of Advance	Amount in Rs.
Accountant Cash Book	134/02.06.2017	Sri Chitta Rn. Mahapatra,OTC	Expenditure meets towards Eviction of Encroachment	100000.00 (Adjusted Vide Vr. No -254/10.09.2019)
Accountant Cash Book	171/05.06.2017	Sri Hrushikesh Meher,Contractor	Digging of Tube Well	600000.00
Accountant Cash Book	310/16.08.2017	Sri Netrananda Meher,OTC	Expenditure meets towards Inauguration of Kalyan Mandap	100000.00 (Adjusted Vide Vr. No -258/11.09.2019)
Accountant Cash Book	326/21.08.2017	Sri Prasanta Pradhan,OP	Festival Advance	3500.00
Accountant Cash Book	449/25.09.2017	Sri Jugal Kishore Panda, Advocate	Expenditure meets towards WPC Case No-10478/2017	20000.00
			TOTAL(Rs.)	823500.00

In response to Objection Memo, the EO replied that out of **Rs.823500.00** an amount of **Rs.200000.00** have been adjusted during 2019-20 vide Voucher No-254/ Dtd.10.09.2019 & 258/ Dtd.11.09.2018 on Accountant Cash Book against Sri C.Rn. Mahapatra and Sri N.N. Meher ,the adjustment of Advance have been duly verified by the current Audit and found correct. As such the rest amounts of **Rs.6, 23,500.00** (823500-200000) is a loss to Govt. and suggested for recovery. Hence the entire amount of **Rs.6, 23,500.00** is now pending for surcharge-able Advance.

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 of **Rs.34,23,275.00** as on 31.03.2019 is furnished below:-

YEAR	Advance Outstanding (Rs.)
2014-15	143005.00
2015-16	0.00
2016-17	798500.00
2017-18	823500.00
2018-19	1708270.00
TOTAL (Rs.)	34,73,275.00

Person(s) Responsible for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Rout	Ex-EO	Auditor Account Sec. CNT Deptt.Lok Shabha Vaban, Odisha Secretariat, BBSR-01	311750
2	Sri Sushanta Kumar Panigrahi	I-C-Accountant	C-O-EO,BMC,Bargar h AT-PO-Dist-Bargarh, W.No-10	310000
3	Sri Prasanta Pradhan	Octroi Peon	C-O-EO,BMC,Bargar h AT-PO-Dist-Bargarh, W.No-10	1750

PARA: 9 GRANTS

Bargarh Municipality. Bargarh - 2018-2019

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	383082255.80	281564684.00	664646939.80	304197599.00	31-03-2019	360449340.80	
	GRAND TOTAL	383082255.80	281564684.00	664646939.80	304197599.00		360449340.80	

Comments :

Para-9.1-Details of Grants Received and Utilized during the Year 2018-19 :-

Detail position of Grants received and utilized during the financial year 2018-19 is furnished below.

1- Grants Received during the year 2018-19 :-

GRANT POSITION OF BARGARH MUNICIPALITY FY YEAR 2018-19

SL.NO.	COMPONENT/SCHEME	GONO/DATE	AMOUNT RELESED
1	2	3	4
1	14FC Basic grant 1st Installment	20957/HUD/30.07.18	19540000.00
	14FC Basic grant 2nd Installment	30110/HUD/22.11.18	19540000.00
		TOTAL	39080000.00
2	ENTRY TAX FOR SALARY	13788/HUD/31.05.18	35520000.00
	ENTRY TAX FOR SALARY	26966/HUD/09.10.18	17760000.00
	ENTRY TAX FOR SALARY	1634/HUD/22.01.019	17761000.00
		TOTAL	71041000.00
3	DEVOLATATION FUND 4SFC	17969/HUD/07.07.18	10782000.00
	DEVOLATATION FUND 4SFC	28874/HUD/03.11.18	10782000.00
		TOTAL	21564000.00
4	DEVOLATATION FUND 4SFC (C of CA)	16752/HUD/28.06.18	928000.00

	DEVOLATATION FUND 4SFC (C of CA)	1602/HUD/22.01.19	928000.00
		TOTAL	1856000.00
5	DEVOLATATION FUND 4 SFC (M of CA)	17717/HUD/05.07.18	431000.00
	DEVOLATATION FUND 4 SFC (M of CA)	30059/HUD/22.11.18	432000.00
		TOTAL	863000.00
6	MV TAX 4 th SFC	17393/HUD/03.07.18	3480000.00
	MV TAX 4 th SFC	29896/HUD/19.11.18	3482000.00
		TOTAL	6962000.00
7	MAIN ROAD & BRIDGES (R&B)	22315/HUD/04.08.18	2944473.00
		TOTAL	2944473.00
8	NON RESIDENTIAL BUILDING (NR&B)	22310/HUD/04.08.18	466254.00
		TOTAL	466254.00
9	HONORORIUM & TADA	23859/HUD/27.08.18	44400.00
		TOTAL	44400.00
10	ARREAR PENSION & BASIC SERVICE	17022/HUD/30.06.18	16656000.00
	ARREAR PENSION & BASIC SERVICE	30069/HUD/22.11.18	16657000.00
		TOTAL	33313000.00
11	PROTECTION & CONSERVATION OF WATER BODIES	270/HUD/11.03.19	12600000.00
		TOTAL	12600000.00
12	WODC	304/DPMU/11.04.18	2100000.00
		1623/DPMU/19.12.18	500000.00
		TOTAL	2600000.00
13	UNNATI	25.07.18	5000000.00
		05.11.18	5000000.00
		15.12.18	7500000.00
		124/DUDA/15.03.19	7500000.00
		TOTAL	25000000.00
14	CRITICAL GAP FUND	122/13.11.18	2700000.00
		TOTAL	2700000.00
15	PEETHA	58/DUDA/31.01.19	500000.00
		TOTAL	500000.00
16	BIJU YUBA VAHINI FUND	965/07.03.19	150000.00
		0154/5.7.18	34750.00
		0386/23.7.18	60000.00
		520/07.09.18	60000.00
		622/1.12.18	319000.00
		36/27.1.18	100000.00

		/31.01.18	62720.00
		TOTAL	786470.00
17	MLA LAD	206/06.02.18	1100000.00
		1109/11.09.18	800000.00
	SPECIAL DEVELOPMENT PROG FUND (Under MLA LAD)	28.11.18 (On-Line)	500000.00
		TOTAL	2400000.00
18	AWC	11.04.18 (On-Line)	4200000.00
		11.07.18 (On-Line)	5684000.00
		11.07.18 (On-Line)	854000.00
		11.07.18 (On-Line)	462000.00
		TOTAL	11200000.00
19	SBM	1270/17.01.19	42888000.00
		1814/28.01.19	700000.00
		TOTAL	43588000.00
20	NULM	8516/04.04.18	100000.00
		3271/14.11.18	692460.00
		3314,3317/15.11.18	465000.00
		3320,3323/15.11.18	450000.00
		701/31.12.18	328627.00
		68/08.02.19	20000.00
		TOTAL	2056087.00
		GRAND TOTAL	281564684.00

2. Utilization of Grants for the year 2018-19 –

PUBLIC WORKS	
Kalyan Mandap	0.00
Town Hall	0.00
14th FC Basic Grant	41685233.00
MV TAX	2497782.00
Maint. Of R & B	5442865.00
Maint. Of Non-Residential Building	824481.00
Road Development	0.00
Devolution Fund	40089830.00
4th FC	0.00
Creation of Capital Asset (CCA)	912108.00
Maintenance of Capital Asset (MCA)	1104000.00
IHSDP (Dwelling House & Infrastructure)	15815348.00
OC Grant	78401575.00
LFS & Non-LFS Pension	0.00

Solid Waste Management (SWM)	0.00
AWC Building	5395901.00
Hon. & TA/DA To Chairperson	38450.00
Arrear Pension & Basic Service (Basic Service of Rs.24858320.00 + Arrear Pension & Gratuity of Rs.16348259.00)	41206579.00
WODC	3125225.00
MP LAD	0.00
MLALAD	1558705.00
SDPF(Under MLALAD)	0.00
BRGF	2546443.00
Critical Gap Fund	1521383.00
Protection & Conservation of Water Bodies	0.00
Grant of Attabira NAC	12870426.00
UNNATI	25336064.00
NULM	2412363.00
SBM	20383328.00
PEETHA	499910.00
BIJU YUBA VAHINI	529600.00
GRAND TOTAL	304197599.00

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

ABSTRACT OF UTILIZATION OF GRANTS:- (w.r.t Expenditure Statement)

Sl.No	Particulars of Grant	Amounts(Rs.)
01	PUBLIC WORKS	Rs.209447765.00
02	Arrear Pension & Gratuity (under Arrear Pension & Basic Service Grants), Salary Items	Rs.16348259.00
03	OC Grant 1. All Establishment Salary-Rs. 50379198.00 2. LFS/NLFS Pension-Rs.16407268.00 3. ULS of Rtd. Staff- Rs.1979757.00 4. Arrear Pay- Rs.6746140.00 5.Remuneration & Medicine cost of Maternity Center – Rs.225000.00 6.EPF,GPF,CPF,GPF,LIC & Pension Contribution Deposits...etc-Rs.2664212.00	Rs.78401575.00

	(Excluding Income)	
	GRAND TOTAL (Rs.)	Rs.304197599.00

Para- 9.2.- Less Utilization of Grants :- POM No. 39/18.03.2020, Page No. 146

As per Rule 171(3) 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. On going through the above table it is noticed that, during the Year 2018-19 out of available Grants of Rs.664646939.80 only Rs.304197599.00 was utilized. The overall % of utilization of Grants in average is only **45.77 %**, which seems to be very low. 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 un-utilized 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 2018-19.

PARA: 10 UTILISATION CERTIFICATE

Bargarh Municipality. Bargarh - 2018-2019

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding (In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	490168739.83	304197599.00	794366338.83	107784390.00	31-03-2019	686581948.83	
	GRAND TOTAL	490168739.83	304197599.00	794366338.83	107784390.00		686581948.83	

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.	SCHEME	BMC/LT NO.DT	UC SENT AMOUNT	YEAR
1	R & B	5334/16.08.18	4371000	2016-17
2	R & B	5334/16.08.18	3785622	2017-18
3	R & B	7354/31.12.18	585378	2017-18
4	R & B	2107/04.02.19	2803523	2018-19
5	CCA	6483/29.10.18	912108	2017-18
6	MCA	6485/29.10.18	453000	2017-18
7	MCA	6485/29.10.18	453000	2017-18
8	MCA	6485/29.10.18	198000	2018-19
9	DEVOLUTION	5382/18.08.18	1939326	2017-18
10	DEVOLUTION	5382/18.08.18	2435668	2018-19
11	DEVOLUTION	2561(E)/08.05.2018	1244816	2017-18
12	DEVOLUTION	2561(E)/08.05.2018	2200679	2018-19
13	DEVOLUTION	3531/03.07.18	1368800	2017-18
14	DEVOLUTION	5138/10.08.18	8421384	2017-18
15	DEVOLUTION	6487/29.10.18	4000302	2017-18

16	DEVOLUTION	7326/31.12.18	1607891	2017-18
17	DEVOLUTION	7316/31.12.18	1285802	2017-18
18	DEVOLUTION	7318/31.12.18	6909192	2018-19
19	14 FC BASIC GRANT	5380/18.08.18	5706603	2018-19
20	14 FC BASIC GRANT	2561(A)/08.05.18	11283487	2018-19
21	14 FC BASIC GRANT	3533/03.07.18	2210219	2018-19
22	14 FC BASIC GRANT	5140/10.08.18	3935294	2017-18
23	14 FC BASIC GRANT	5140/10.08.18	6932942	2017-18
24	14 FC BASIC GRANT	6087/29.09.18	2225326	2017-18
25	14 FC BASIC GRANT	6489/29.10.18	2403564	2017-18
26	14 FC BASIC GRANT	7320/31.12.18	5679168	2017-18
27	14 FC BASIC GRANT	7324/31.12.18	1223754	2018-19
28	14 FC BASIC GRANT	1323/19.02.19	2079710	2018-19
29	14 FC BASIC GRANT	1859/11.03.19	2288321	2018-19
30	WODC	8640/28.08.19	196431	2017-18
31	MV TAX	2561/C/08.05.18	1730148	2017-18
32	MV TAX	3529/03.07.18	363511	2017-18
33	UNNATI	5142/10.08.18	1020338	2017-18
34	UNNATI	1321/BMC/19.02.19	196712	2018-19
35	UNNATI	1317/BMC/19.02.19	115945	2018-19
36	UNNATI	1315/BMC/19.02.19	289340	2018-19
37	UNNATI	1313/BMC/19.02.19	195229	2018-19
38	UNNATI	1311/BMC/19.02.19	496851	2018-19
39	UNNATI	1309/BMC/19.02.19	475710	2018-19
40	UNNATI	1307/BMC/19.02.19	194752	2018-19
41	UNNATI	1305/BMC/19.02.19	194694	2018-19
42	UNNATI	1303/BMC/19.02.19	184703	2018-19
43	UNNATI	1301/BMC/19.02.19	290435	2018-19
44	UNNATI	1319/BMC/19.02.19	183549	2018-19
45	UNNATI	1297/BMC/19.02.19	485783	2018-19
46	UNNATI	1295/BMC/19.02.19	382752	2018-19
47	UNNATI	1293/BMC/19.02.19	479282	2018-19
48	UNNATI	1865/BMC/11.03.19	498640	2018-19
49	UNNATI	1863/BMC/11.03.19	133719	2018-19
50	UNNATI	1869/BMC/11.03.19	256880	2018-19

51	UNNATI	1871/BMC/11.03.19	481356	2018-19
52	UNNATI	1873/BMC/11.03.19	222527	2018-19
53	UNNATI	1875/BMC/11.03.19	498885	2018-19
54	UNNATI	702/DUDA/29.12.18	4945664	2017-18
55	PEETHA	1861/BMC/11.03.19	358000	2018-19
56	PEETHA	1867/BMC/11.03.19	126870	2018-19
57	PEETHA	1855/BMC/11.03.19	13240	2018-19
58	PEETHA	1857/BMC/11.03.19	1800	2018-19
59	NULM/SALARY	3486/BMC/30.06.18	244420	2017-18
60	NULM/SALARY	7085/BMC/05.12.18	169692	2017-18
61	NULM/SALARY	7085/BMC/05.12.18	143248	2018-19
62	NULM/LRC	3488/BMC/30.06.18	1269405	2017-18
		TOTAL(Rs.)	107784390.00	

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 2018-19 are furnished below.

YEAR	UC DUE	UC SUBMITTED	UC PENDING
Prior to 2013-14	34461789.00	0.00	34461789.00
2014-15	21797803.00	0.00	21797803.00
2015-16	83626001.00	0.00	83626001.00
2016-17	195926466.00	4371000.00	191555466.00
2017-18	154356680.83	57173332.00	97183348.83
2018-19	304197599.00	46240058.00	257957541.00
G.Total	794366338.83	107784390.00	686581948.83

Para 10.3-Non Submission of Pending U.C – POM No. 39/18.03.2020, Page No. 146-147

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. **68, 65, 81,948.83** is pending for submission at the end of the year 2018-19, 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 U.C to proper quarter of Govt. and compliance be reported to Audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non Credit of Collection Money through MRs to DCR & Cashier Cash Book-POM No.04/17.12.2019, Page-27-28

During the course under audit **Rs. 1484.00** as detailed below was not credited to concerned DCR as well as Cashier Cash Book though the amount has been collected through M.R. by the following TC during the year 2018-19. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.1484.00** needs recovery from the person concerned. The Details as follows:-

MR Book No	MR No/Date	Collection Amount (Rs)	Deposit Amount (Rs)	Difference Amount (Rs)	Particulars	Name Of TC
07	33945/09.04.18	1204.20	0	1204.20	H.T,L.T,L.T & W.Tax	Sri K.B.Meher
07	33923/07.04.18	1836.00	1736.00	100.00	H.T,L.T,L.T & W.Tax	Sri K.B.Meher
35	36766/12.11.18	120.00	60.00	60.00	H.T,L.T,L.T & W.Tax	Sri Jayamani Surujal
35	36742/21.09.18	60.00	0	60.00	H.T,L.T,L.T & W.Tax	Sri Jayamani Surujal
40	37287/20.03.19	60.00	0	60.00	H.T,L.T,L.T & W.Tax	Sri S.K.Dash
	TOTAL (Rs.)	3280.20	1796.00	1484.20 Or Say 1484.00		

In response to Audit Objection memo the local authority replied that an amount of **Rs. 1484.00** is recovered from person concerned vide MR No-46635/44 on Dtd.28.02.2020 of **Rs.1304.00** from Sri K.B.Meher, MR No-47320/51 on Dtd.11.02.2020 of **Rs.120.00** from Sri Jayamani Surujal and MR No-47321/51 on Dtd.11.02.2020 of **Rs.60.00** from Sri S.K.Dash, and all recovered amounts of **Rs.1484.00** deposited in Allahabad Bank-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.07/02.01.2019, Page-39-40

During the course under audit **Rs. 6930.00** as detailed below was not credited to concerned DCR as well as Cashier Cash Book though the amount has been collected through M.R. by the following TC during the year 2018-19. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.6930.00** needs recovery from the person concerned. The Details as follows:-

MR Book No	MR No/Date	Collection Amount (Rs)	Deposit Amount (Rs)	Difference Amount (Rs)	Particulars	Name Of TC
02	33406/04.04.18	50.00	20.00	30.00	Building Application Fees	Sri H.Ch.Meher
27	35978/5.11.18	18910.00	15910.00	3000.00	SD for Building Plan	Sri H.Ch.Meher
02	2686/21.05.18	200.00	0.00	200.00	Service Tax	Sri Tankadhara Sahu
07	3212/19.01.19	400.00	200.00	200.00	Service Tax	Sri Tankadhara Sahu
07	3237/19.01.19	400.00	200.00	200.00	Service Tax	Sri Tankadhara Sahu
07	3249/19.01.19	400.00	200.00	200.00	Service Tax	Sri Tankadhara Sahu
08	3386/16.02.19	400.00	200.00	200.00	Service Tax	Sri Tankadhara Sahu
09	3407/26.02.19	500.00	200.00	300.00	Service Tax	Sri Tankadhara Sahu
09	3416/26.02.19	500.00	200.00	300.00	Service Tax	Sri Tankadhara Sahu
09	3433/28.02.19	500.00	200.00	300.00	Service Tax	Sri Tankadhara Sahu
01	33319/11.04.18	2000.00	1000.00	1000.00	Trade License, U/S-290	Sri Sanjeeb Ku. Panda
55	38741/05.01.19	2000.00	1000.00	1000.00	Trade License, U/S-290	Sri Chudamani Dora
	TOTAL (Rs)	26260.00	19330.00	6930.00		

In response to Audit Objection memo the local authority replied that an amount of **Rs. 6930.00** is recovered from person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137. The

above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped

MR No/Date	Name of the Employees	Amounts (Rs.)
47318/51/11.02.2020	Sri H.Ch.Meher	30
47319/51/11.02.2020	Sri H.Ch.Meher	3000
47336/51/11.02.2020	Sri Tankadhara Sahu	1900
47375/51/11.02.2020	Sri Sanjeeb Panda	1000
46625/44/28.02.2020	Sri Chudamani Dora	1000
	TOTAL(Rs.)	6930

11.3 - Non Credit of Collection Money through MRs to DCR & Cashier Cash Book-POM No.08/06.01.2020, Page-41-42

During the course under audit **Rs. 11015.00** as detailed below was not credited to concerned DCR as well as Cashier Cash Book though the amount has been collected through M.R. by the following TC during the year 2018-19. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.11015.00** needs recovery from the person concerned. The Details as follows:-

MR Book No	MR Nos	Collection Amount (Rs)	Deposit Amount (Rs)	Difference Amount (Rs)	Particulars	Name Of TC
43	16241 to 16300 @5/-	300.00	200.00	100.00	Toy Train	Sri Amulya Kumbhar
48	16701 to 16800 @5/-	500.00	0.00	500.00	Toy Train	Sri Amulya Kumbhar
166 to 183	28701 to 30500 @5/-	9000.00	0.00	9000.00	Toy Train	Sri Amulya Kumbhar
89	0001 to 0100 @5/-	500.00	0.00	500.00	Market Fees	Sri Ganesh Seth
551	071 to 080 @5/-	50.00	0.00	50.00	Market Fees	Sri Ganesh Seth
1267	061 to 100 @5/-	200.00	0.00	200.00	Market Fees	Sri Ganesh Seth
1365	61 to 84 @5/-	120.00	100.00	20.00	Market Fees	Sri P.L. Mohapatra
1080	001 to 100 @5/-	500.00	0.00	500.00	Market Fees	Sri Banka Bihari Mishra
09	47307 to 47375 @5/-	345.00	200.00	145.00	Cattle Market	Sri Prahallad Pradhan
	TOTAL (Rs.)	11515.00	500.00	11015.00		

In response to Audit Objection memo the local authority replied that an amount of **Rs. 11015.00** is recovered from person concerned vide MR No-47340/51 on Dtd.13.02.2020 of **Rs.9600.00** from Sri Amulya Kumbhar , MR

No-46632/44 on Dtd.28.02.2020 of **Rs.750.00** from Sri Ganesh Seth, MR No-47322/51 on Dtd.11.02.2020 of **Rs.20.00** from Sri P.L. Mohapatra, MR No-47342/51 on Dtd.11.02.2020 of **Rs.500.00** from Sri Banka Bihari Mishra and MR No-46633/44 on Dtd.28.02.2020 of **Rs.145.00** from Sri Prahallad Pradhan, and all recovered amounts of **Rs.11015.00** deposited in Allahabad Bank-50112299137. The above deposit has been duly verified and found to be correct. Hence the audit Para is dropped.

11.4 - Non Credit of Collection Money through MRs to DCR & Cashier Cash Book-POM No.11/22.01.2020, Page-48

During the course under audit **Rs. 3540.00** as detailed below was not credited to concerned DCR as well as Cashier Cash Book though the amount has been collected through M.R. by the following TC during the year 2018-19. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.3540.00** needs recovery from the person concerned. The Details as follows:-

MR Book No	MR No./Date	Collection Amounts (Rs)	Deposit Amounts into DCR (Rs)	Difference Amount (Rs)	Particulars	Name Of the Person
04	33619/02.05.2018	3000.00	0.00	3000.00	Hire Charges of Town Hall	Sri Sudipta Sahu, JA
129	124307-124400/24.09.2018	940.00	400.00	540.00	Parking Fees	Sri Bibhishana Tandi,TC
	TOTAL (Rs.)	3940.00	400.00	3540.00		

In response to Audit Objection memo the local authority replied that an amount of **Rs. 3540.00** is recovered from person concerned vide MR No-47384/51 on Dtd.12.03.2020 of **Rs.3000.00** from Sri Sudipta Sahu, JA and MR No-46636/44 on Dtd.28.02.2020 of **Rs.540.00** from Sri Bibhishana Tandi,TC, and all the recovered amounts of **Rs.3540.00** deposited in Allahabad Bank-50112299137. The above deposit has been duly verified and found to be correct. Hence the audit Para is dropped.

11.5 - Non Credit of Collection Money through MRs to DCR & Cashier Cash Book-POM No.12/24.01.2020, Page-49-50

During the course under audit **Rs. 479.00** as detailed below was not credited to concerned DCR as well as Cashier Cash Book though the amount has been collected through M.R. by the following TC during the year 2018-19. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.479.00** needs recovery from the person concerned. The Details as follows:-

Sl.No	DCR Page No.	Collection Amount through MR (Rs)	Collection amounts shown in DCR (Rs)	Difference Amount (Rs)	Particulars	Name Of TC
01	11	3250.00	3200.00	50.00	G.C.Park Entry Fees	Sri Amulya Kumbhar,TC
02	55	2550.00	2500.00	50.00	G.C.Park	Sri Amulya

					Entry Fees	Kumbhar,TC
03	67	1800.00	1700.00	100.00	G.C.Park Entry Fees	Sri Amulya Kumbhar,TC
04	79	1450.00	1300.00	150.00	G.C.Park Entry Fees	Sri Amulya Kumbhar,TC
05	97	3450.00	3350.00	100.00	G.C.Park Entry Fees	Sri Amulya Kumbhar,TC
06	05	7149.00	7120.00	29.00	H.Tax	Sri Jayamani Surjal,TC
	TOTAL (Rs.)	19649.00	19170.00	479.00		

In response to Audit Objection memo the local authority replied that an amount of **Rs. 479.00** is recovered from person concerned vide MR No-46637/44 on Dtd.28.02.2020 of **Rs.450.00** from Sri Amulya Kumbhar,TC and MR No-47809/56 on Dtd.21.03.2020 of **Rs.29.00** from Sri Jayamani Surjal,TC, and all the recovered amounts of **Rs.479.00** deposited in Allahabad Bank-50112299137. The above deposit has been duly verified and found to be correct. Hence the audit Para is dropped.

11.6 - Non Credit of Collection Money through MRs to DCR & Cashier Cash Book-POM No.21/20.02.2020, Page-71-72

During the course under audit **Rs. 600.00** as detailed below was not credited to concerned DCR to Cashier Cash Book though the amount has been collected through M.R. by the following person during the year 2018-19. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.600.00** needs recovery from the person concerned. The Details as follows:-

Date	Collection Amount through DCR (Rs)	Deposit Amount into Cashier Cash Book(Rs)	Difference Amount (Rs)	Particulars	Person Responsible	DCR Page No.	Cashier Cash Book page No.
05.12.2018	1550.00	1050.00	500.00	Less deposits of collection amounts of B.Tandi into Cashier Cash Book	Sri H.Ch.Meher, Cashier	51	86
09.11.2018	1100.00	1000.00	100.00	Less deposits of collection amounts of G.Seth into Cashier Cash Book	Sri H.Ch.Meher, Cashier	37	79
TOTAL(Rs.)	2650.00	2050.00	600.00				

In response to Audit Objection memo the local authority replied that an amount of **Rs. 600.00** is recovered from person concerned vide MR No-47808/56 on Dtd.20.03.2020 of **Rs.600.00** from Sri H.Ch.Meher,Cashier, and the recovered amounts of **Rs.600.00** deposited in Allahabad Bank-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 -

No loss of Stock and Store was noticed by the present Audit during the year 2018-19.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Assessment Of Holding Tax-

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

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

1. Holding Tax @ 6% of annual rental value

2. Lighting Tax @ 4% of annual rental value

3. Water Tax @ 4% of annual rental value

4. Latrine Tax @ 1% of annual rental value

13.2 - Demand Collection and Balance OF All Taxes- POM No-24/27.02.2020,Page No-76

The DCB position of the Municipality for the Year 2018-19 is furnished below. However, the local authority is suggested to take special care/special drive for best collection of Holding, Latrine, Light and Water Tax also other Taxes like Land, Stall and U/S-290. The 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			%
		Arrear	Current	Total	Arrear	Current with rebate	Rebate	Current	Total (Arrear + Current)	Arrear	Current	Total	
1	HOLDING	20538 38.50	24258 43.00	44796 81.50	58888 3.00	17904 56.40	10942 4.45	16810 31.95	22699 14.95	14649 55.50	74481 1.05	22097 66.55	50.67
2	LATRINE	29820 6.35	40486 5.00	70307 1.35	95115. 40	29867 6.90	18328. 85	28034 8.05	37546 3.45	20309 0.95	12451 6.95	32760 7.90	53.40
3	LIGHT	15592 48.05	16173 16.00	31765 64.05	39099 9.10	11938 12.60	73128. 40	11206 84.20	15116 83.30	11682 48.95	49663 1.80	16648 80.75	47.59
4	WATER	12161 12.80	16173 16.00	28334 28.80	37531 8.10	11938 12.60	73128. 40	11206 84.20	14960 02.30	84079 4.70	49663 1.80	13374 26.50	52.80
	TOTAL	51274 05.70	60653 40.00	11192 745.70	14503 15.60	44767 58.50	27401 0.10	42027 48.40	56530 64.00	36770 90.10	18625 91.60	55396 81.70	50.51
5	LAND	26161 35.00	30926 40.00	57087 75.00	79454 0.00	0.00	0.00	19191 35.00	27136 75.00	18215 95.00	11735 05.00	29951 00.00	47.54
7	STALL	37986 80.00	30741 00.00	68727 80.00	11217 80.00	0.00	0.00	15772 80.00	26990 60.00	26769 00.00	14968 20.00	41737 20.00	39.27
8	U/S-290	22810 0.00	10968 00.00	13249 00.00	51900. 00	0.00	0.00	80080 0.00	85270 0.00	17620 0.00	29600 0.00	47220 0.00	64.36
	TOTAL	66429 15.00	72635 40.00	13906 455.00	19682 20.00	0.00	0.00	42972 15.00	62654 35.00	46746 95.00	29663 25.00	76410 20.00	45.05
	G.TOTAL	11770 320.70	13328 880.00	25099 200.70	34185 35.60	44767 58.50	27401 0.10	84999 63.40	11918 499.00	83517 85.10	48289 16.60	13180 701.70	47.49

From the above Table it is seen that the overall percentage of collection of all Taxes comes to **47.49%**, which is very poor. The local authority is suggested to take special measure to enhance the collection of all Taxes in the subsequent Years. 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 position periodically.

13.3 - Assessment of New Holding-POM No-06/18.12.2019,Page No-36

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 2018-19. 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. Steps has been taken to imposed Taxes on New Holding reply was furnished by the local authority in this regard. So, the present audit could not ascertain the details of New Holding.

As such the local authority is suggested to take special measure to enhance the collection in the field of New Holding Taxes in the subsequent Years.

13.4 - Non-Revision of Holding Tax-POM No-06/18.12.2019,Page No-36-37

Holding Tax is a major source of revenue for Urban Local Bodies which is utilized to provide basic 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 affected from 01.01.2001. In the meantime 18 years have already 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 to till date have exercised the power conferred under the aforesaid rules may be reported to audit.

In response to Audit Objection memo the Local authority is replied that new assessment of Holding Taxes is going on by Valuation Organization, a wing of Housing and Urban Development Deptt. of the Government of Odisha.

As such the local authority is suggested to take special measure to enhance the collection of Holding Taxes in the subsequent Years.

13.5 - 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.

13.6 - Service of Demand Notice against non-payment of Holding Tax-POM No-06/18.12.2019,Page No-37-38

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 2018-19.

In response to Objection memo, the local authority replied that the Demand Notice in Form No. -O- has been issued to the defaulter of Taxes. However, the local authority is impressed upon to issue more and more Demand Notices for best collection of Holding Tax.

13.7 - Issue of Distress Warrant- POM No-06/18.12.2019,Page No-38

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

POM was issued to the local authority to intimate whether the Executive Officer has issued distress warrant in Form No. P dully signed by him against the defaulter of tax after 15 days of issue of the demand notice during the year 2018-19 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.

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

13.8 - Position of Lease- POM No-06/18.12.2019,Page No-34

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.

13.9 - Production of information on collection of Taxes on Railway Land- 06/18.12.2019,Page No-38

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.

13.10 - Non collection of license fees fee for granting permission, renewal of permission and penalty in respect of Telephone Towers within Municipal area-POM No-27/12.03.2020,Page No-89-101

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 license 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 2018-19						
SI No	Name of defaulting service provider/Company	Location	Plot No.	Renwal fees @1000/per anum	late fine @10000/mont h 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	2542/1167	7500	120000	127500
		S/o Natbar Mohanty W.N.13 Bgh				
3	Hutch Vodafone Essar Spacefel Ltd	Smt Padmini Dash	2414/1996	7500	120000	127500
		W/O Laxmi Narayana Dash Khajurtikira Near Georgh high school W.N.8 Bgh				
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	Anil Agrawal Ramesh Agrawal Gaurav Agrawal S/o Kailash Agrawal Govind pali	1976/6/18127	7500	120000	127500
	Bharti Infratel Ltd	In presence of witness	Khata No.2542/2064			
		1) Anil kumar Jain				
		C/O Late Dillip Chand Jain college road				
		2) Ramesh agrawal				
		C/O Rajendra Agrawal Malpada W.N.1				
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	4867 Khata	7500	120000	127500

		Nabaranglal souria	No.2414/6695			
		Nadipada W.N.1				
11	M/S Dishnet. Wireless Ltd	Haribandhu panigrahi	1772/9592	7500	120000	127500
		S/o Achutananda panigrahi	Khata No.2414/326			
12	Essar Telecom.	Gajananda Sahu	2052/8715	7500	120000	127500
	Infrastructure Pvt. Ltd	S/o Late Lakhanlal sahu	Khata No.2414/5873			
13	Tata Teleservices GBT.	Kamala dash	1433/16123	7500	120000	127500
		W/o Tulsi dash, Shakti nagar	Khata No.2542/759			
		D.O Bangla W.N.11				
14	Reliance Telecom	Bijaya kumar panigrahi	3228/894105	7500	120000	127500
	Infrastructure Ltd	S/o Suresh kumar panigrahi	Khata No.2414/941			
		college road Bgh W.N.13				
15	Idea 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				
16	VIOM Networks Ltd BBSR	Saroj kumar pradhan	1864	7500	120000	127500
		S/o Hariram pradhan	Khata No.1084			
		Master tikra, W.N.14				
17	Tower vision India Pvt. Ltd Saheed nagar	Mrs. Kamalalini Mahapatra	761/11343/	7500	120000	127500

	BBSR	W/o Sarat ku. Mahapatra	762/11344			
		khajurtikira W.N.7	Khata No.2414/1891			
18	Bharati Infratel Ltd. BBSR	Netrananda Rath	1373/16038	7500	120000	127500
		S/o Dolamani, Khajurtikira	khata No.2414/6368			
19	Quippo Telecom infrastructure ltd. BBSR, Khurda	Hemanta kumari pradhan	3345/1540	7500	120000	127500
		W/o Jadumani pradhan W.N.13	Khata No.2414/297			
20	Bharati Infratel ltd.	Suresh kumar agrawal	1312,1313/2318 and 1309/2232	7500	120000	127500
		S/o Satyanarayan a, Qutab ambience, New Delhi circle office at Kharvel Nagar BBSR-751001. Dist.Khurda,	khata No.386/449 & 386/363			
		Brahmachari, W.N.16, Bgh				
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,	7082/11457	7500	120000	127500
		W/o Laxminarayan a dash	Khata No.2414/1996			
		khajurtikira near Georgh				
		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	Nihar Ranjan	3226/13544	7500	120000	127500

	Essar Spacetel Ltd. Chandra sekharapur BBSR 751026	Mohanty 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 S/o Satrughana seth VSS Nagar W.N.9	1395/14894 Khata No.2414/5142	7500	120000	127500
26	G.T.L. Infrastructure	Kirti kumar patel S/o Kantibai patel W.N.1	190/13773 Khata No.2414/4038	7500	120000	127500
27	T.T. Info services Ltd	Saroj kumar pradhan S/o Hariram pradhan Master tikra, W.N.14	1864 Khata No.1084	7500	120000	127500
28	G.T.L. Infrastructure	Taranisen seth S/o Satrughana seth W.N.5, near Saharapada	1395/14884	7500	120000	127500
29	Bharti infratel Ltd.	Kailash chandra agrawal W.N.1 W/O Sumitra devi	7162 khata No.1668	7500	120000	127500
30	Reliance J 10 Info comm Ltd.	Rajkumar pradhan S/o Jaganath pradhan Ambapali W.N.17	7 khata No.177	7500	120000	127500
31	Reliance J 10 Info comm Ltd.	Kamalini mahapatra W/o Sarat ku. Mahapatra at.Khajurtikira Nuapada W.N.7	761/11343 khata No.2414/1891	7500	120000	127500
32	Bharati Infratel Ltd.	Sunil kumar panda S/o Late Nityananda	756/13305 Khata No.2414/3615	7500	120000	127500

		panda				
		at Khajurtikira W.N.8				
33	Bharati Infratel Ltd.	Ramesh agrawal, Goura b agrawal, kailash agrawal, Anil jain, Roof	1976/18127	7500	120000	127500
		top level				
			khata No.2542/2014			
34	M/S DEA Cellular infrastacture 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	Suresh	khata	7500	120000	127500

	Ltd. Of Tower	Agrawal, Brahamachari w.n.16	No.386/449			
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.2416/1361 5	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	Asceht 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 ,S/o Souri charan pradhan, W.N.15	khata No.2414,Plot No.1850/1338 9	7500	120000	127500
54	M/S Idea cellular Infrastructure service Pvt. Ltd.	Bhubaneswar pradhan ,S/o Souri charan pradhan, W.N.15	khata No.2414, Plot No.1850/1338 9	7500	120000	127500
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

In response to Audit Objection memo, the local authority replied that an amount of Rs. 4, 50,000.00 (@

Rs.75000/each Tower) have been collected towards installation and renewal fees from 6 nos. Reliance-Jio Mobile Towers installed in the Municipality area during the FY-2018-19. And out of above 55 nos. of Mobile Towers installed in the Municipality area 47 nos. of Mobile Towers are not functioning, however supporting to this no official documents has produced to Audit for verification. As such till collection of revenues from Mobile Tower installed in the Municipality area as per Govt. instruction the entire amounts of **Rs. 65,62,500.00** (7012500-450000) is kept under Objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Excess Payment towards Telephone Bill- POM No-17/10.02.2020, Page No-62

On checking of the paid vouchers of General Cash Book, it was revealed that an amounts of **Rs.350.00** has been paid in excess towards Telephone Bill due to nonpayment of Bill in due date which cannot be admitted in Audit and needs recovery. The details of such payment are described below:-

Vr, No/Date	Bill Amounts Due for Payment	Bill Amounts Payment After Due Date	Excess Amounts Paid	Remarks
111/21.05.18	4388.00	4488.00	100.00	
296/06.08.18	3736.00	3836.00	100.00	
454/23.10.18	5692.00	5842.00	150.00	
TOTAL (Rs.)	13816.00	14166.00	350.00	

In response to Audit Objection memo the local authority replied that an amount of **Rs. 350.00** is recovered from person concerned vide MR No-46624/44 on Dtd.28.02.2020 of **Rs.350.00** from Sri Sushanta Ku Panigrahi. I/C Accountant and deposited in Allahabad Bank-50112299137. The above deposit has been duly verified and found to be correct. Hence the audit Para is dropped.

14.2 - Excess Payment Towards Payment of MBPY-IGNOAP-ODP- POM No-20/20.02.2020, Page No-66-70

On verification of MBPY Cash Book w.r.t. concerned payment Acquaintance Roll, it was revealed that a sum of **Rs.20, 700.00** was shown to be paid in excess in the Cash Book as compared to the actual payment as detailed below.

SI No	Ward No	Person Responsible	Scheme	Period	Amount Paid	Amounts Due	Excess Paid	A/R Page No
1	1	Keshaba Bhoi, TC	MBPY-DP	Aug-18	54200	53900	300	146
2	1	Keshaba Bhoi, TC	MBPY-OA P	Dec-18	14700	14400	300	148
	2	C.Rn.	MBPY-OA	Oct-18	9300	8700	600	144

		Mahapatra	P					
	2	C.Rn. Mahapatra	MBPY-OA P	Oct-18	4500	3000	1500	144
	2	C.Rn. Mahapatra	MBPY-OA P	Oct-18	2000	1500	500	144
	2	C.Rn. Mahapatra	IGNOAP	Aug-18	4500	4000	500	143
	2	C.Rn. Mahapatra	MBPY-OA P	Oct-18	2800	2700	100	144
	2	Jayamani Surujal	IGNOAP	May-18	16800	16500	300	142
	2	Sushanta Ku.Dash	IGNOAP	Jan-19	17100	16500	600	146
	2	Sushanta Ku.Dash	IGNOAP	Jan-19	25500	24900	600	146
	2	Sushanta Ku.Dash	IGNOAP	Jan-19	12900	12000	900	146
	2	Sushanta Ku.Dash	MBPY-DP	Feb-19	2000	1500	500	147
	2	Sushanta Ku.Dash	IGNOAP	Feb-19	2000	1500	500	147
	2	Sushanta Ku.Dash	IGNOAP	Feb-19	1000	500	500	147
4	5	Ananta Ku. Meher	IGNOAP	Aug-18	8100	7500	600	140
5	7	Mitrabhanu Suna	Umbrella All	May-18	27500	27300	200	137
	7	Mitrabhanu Suna	MBPY-OA P	Aug-18	11100	10800	300	139
	7	Mitrabhanu Suna	IGNOAP	Oct-18	21900	21300	600	140
	7	Mitrabhanu Suna	MBPY-DP	Jan-19	1200	900	300	141
6	8	KhetraPal Sahu	MBPY-WP	Oct-18	3600	3300	300	143
	8	KhetraPal Sahu	MBPY-UN	Feb-19	900	600	300	141
	8	KhetraPal Sahu	MBPY-OA P	Jan-19	1500	900	600	142
7	10	Iswar Naik	MBPY-DP	Mar-19	47700	47400	300	69
8	11	Prahallad Pradhan	MBPY	Apr-18	20100	19800	300	137
	11	Prahallad Pradhan	MBPY	Jun-18	17700	16800	900	138
	11	Prahallad Pradhan	MBPY	Jul-18	20100	19800	300	140
	11	Prahallad Pradhan	MBPY	Jul-18	24300	23400	900	140
	11	Prahallad	IGNOAP	Jul-18	10500	10200	300	140

		Pradhan						
	11	Prahalad Pradhan	MBPY	Aug-18	15900	15600	300	140
	11	Prahalad Pradhan	IGNOAP	Aug-18	9900	9600	300	140
	11	Trilochan Mahakud	MBPY	Dec-18	18900	18600	300	144
	11	Trilochan Mahakud	MBPY	Jan-19	3600	3300	300	145
	11	Trilochan Mahakud	Blanket All	Mar-19	6600	6300	300	12-133
9	14	Bhagirathi Pradhan	IGNOAP	Jun-18	7200	6900	300	143
	14	Bhagirathi Pradhan	IGNOAP	Jul-18	11400	11100	300	143
	14	Bhagirathi Pradhan	MBPY	Aug-18	58800	58200	600	144
	14	Bhagirathi Pradhan	IGNOAP	Aug-18	7800	7500	300	144
	14	Bhagirathi Pradhan	MBPY	Mar-19	114700	114000	700	148
	14	Bhagirathi Pradhan	IGNOAP	Mar-19	70500	69100	1400	148
10	16	Chudaman i Dora	IGNOAP	Apr-18	123400	123100	300	143
	16	Chudaman i Dora	MBPY-WP	Nov-18	2100	1500	600	146
11	17	Trilochan Parida	MBPY-WP	Aug-18	8100	7800	300	139
12	19	Jayamani Surujal	MBPY-DP	Aug-18	2000	1500	500	140
				TOTAL(Rs .)	846400.00	825700.00	20700.00	

Out of **Rs.20700.00** an amount of **Rs.900.00** (1.Sri Trilochan Mahakud Rs.300.00 and 2.Sri Bhagirathi Pradhan Rs.600.00) has been complied and dropped as such the rest amounts of **Rs.19800.00 (20700-900)** stands for recovery.

In response to Audit Objection memo the local authority replied that an amount of **Rs. 19,800.00** is recovered from person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

MR No/Date	Name of the Employees	Amounts (Rs.)
47812/56/21.03.2020	Keshaba Bhio	600
46627/44/28.02.2020	Chitta Rn. Mahapatra	3200
47810/56/21.03.2020	Jayamani Surujal	300
47811/56/21.03.2020	Jayamani Surujal	500
46622/44/28.02.2020	Sushanta Ku.Dash	3600

47815/56/23.03.2020	Ananta Ku. Meher	600
46623/44/28.02.2020	Mitrabhanu Suna	1400
46629/44/28.02.2020	KhetraPal Sahu	1200
46631/44/28.02.2020	Iswar Naik	300
46634/44/28.02.2020	Prahallad Pradhan	3300
46630/44/28.02.2020	Trilochan Mahakud	600
46639/44/08.05.2020	Bhagirathi Pradhan	3000
46626/44/08.05.2020	Chudamani Dora	600
46628/44/28.02.2020	Chudamani Dora	300
47813/56/21.03.2020	Trilochan Parida	300
	TOTAL(Rs.)	19800

14.3 - Excess Payment on HSD Bill on Municipality Vehicle- POM No-23/25.02.2020, Page No-74-75

On checking of the paid vouchers of General Cash Book, it was revealed that an amount of **Rs.51,054.00** has been paid in excess towards HSD Bill of different BMC Vehicles during 2018-19 due to expenditure incurred without stock entry of HSD into respective Log Book. This cannot be admitted in Audit and needs recovery. The details of such payment are described below:-

Sl. No	Vehicle No	Bill No	Date	liter	Amount(Rs.)	Name Of The Driver	Log Book Page No.	Remarks
1	ORS 9442	2325	17.05.18	30	2166	Prasanta Kumbhar	12	Tractor
2	ORS 9442	3722	18.06.18	30	2200	Prasanta Kumbhar	18	Tractor
3	ORS 9442	6683	23.08.18	30	2246	Sanjaya Gurla	27	Tractor
4	ORS 9442	8046	26.09.18	30	2609	Sanjaya Gurla	34	Tractor
5	ORS 9442	14155	23.02.19	30	2162	Sanjaya Gurla	72	Tractor
6	OR 17 C 8130	7612	17.09.18	30	2398	Hemanta Kuar	35	Tractor
7	OD 02 U 8432	5369	24.07.18	30	2202	Prasanta Kumbhar	25	Tractor
8	OD 02 U 8432	7073	01.09.18	30	2289	Prasanta Kumbhar	33	Tractor
9	OR 17 C 8132	784	16.04.18	30	2116	Sanjaya Gurla	7	Tractor
10	HMT 2522	2963	31.05.18	30	2246	Dambaru Bhesera	18	Tractor
11	HMT 2522	7348	08.09.18	30	2337	Dambaru Bhesera	52	Tractor
12	HMT 2522	7440	11.09.18	30	2372	Dambaru	53	Tractor

						Bhesera		
13	HMT 2522	1537	30.04.18	30	2141	Dambaru Bhesera	10	Tractor
14	OD 17 H 3235	5437	25.07.18	20	1468	Raju Singh	22	Tata Ace
15	OD 17 K 3683	1287	25.04.18	20	1427	Amit Suna	12	Tata Ace
16	OD 17 K 3683	4855	13.07.18	20	1481	Amit Suna	49	Tata Ace
17	OD 17 K 3683	8628	08.10.18	20	1599	Ramakanta Kumbhar	78	Tata Ace
18	OD 17 K 3684	3038	02.06.18	20	1494	Mantu Nag	12	Tata Ace
19	OD 17 K 3686	2420	19.05.18	20	1453	Suren Suna	9	Tata Ace
20	OD 17 K 3686	2866	29.05.18	20	1499	Suren Suna	10	Tata Ace
21	OD 17 K 3686	3066	02.06.18	20	1494	Suren Suna	11	Tata Ace
22	OD 17 K 3685	4587	07.07.18	20	1466	Jaylal Seth	14	Tata Ace
23	OD 17 K 3685	10046	08.11.18	20	1581	Jaylal Seth	31	Tata Ace
24	OD 17 C 0309	3476	12.06.18	20	1468	Birendra Gurla	3	Tata Ace
25	OD 17 C 0309	3607	15.06.18	20	1468	Birendra Gurla	3	Tata Ace
26	CESS POOL-1	3516	13.06.18	50	3672	Kartika Gurla	5	Cess pool
			TOTAL	680 Ltrs	51054.00			

In response to Audit Objection memo the local authority replied that an amount of **Rs. 51,054.00** is recovered from person concerned vide following MR's. The above recovered amounts of Rs.51054.00 deposited into the Allahabad Bank-50112299137. The deposit has been duly verified and found to be correct. Hence the audit Para is dropped.

MR No/Date	Name of the Driver	Amounts (Rs.)
46608/44/28.02.2020	Prasanta Kumbhar	4366
46609/44/28.02.2020	Sanjaya Gurla	7017
46610/44/28.02.2020	Hemanta Kuar	2398
46611/44/28.02.2020	Prasanta Kumbhar	4491
46612/44/28.02.2020	Sanjaya Gurla	2116
46613/44/28.02.2020	Dambaru Bhesera	9096
46614/44/28.02.2020	Raju Singh	1468
46615/44/28.02.2020	Amit Suna	2908
46616/44/28.02.2020	Ramakanta Kumbhar	1599
46617/44/28.02.2020	Mantu Nag	1494

46618/44/28.02.2020	Suren Suna	4446
46619/44/28.02.2020	Jaylal Seth	3047
46620/44/28.02.2020	Birendra Gurla	2936
46621/44/28.02.2020	Kartika Gurla	3672
	TOTAL(Rs.)	51054

14.4 - Excess Payment to IHHL Beneficiary towards Issuing Double Cheque- POM No-13/28.01.2020, Page No-51

Voucher No-44/27.12.18

Voucher No-53(i)/18.01.19

On checking of the above paid vouchers of SBM Cash Book, it was revealed that an amounts of **Rs.8000.00** has been paid in excess due to issuing of double Cheque in favor of Manibala Nag, IHHL Beneficiary vide Ch. No-143929/27.12.18 and again a letter advice has been issued from EO against the same Beneficiary on Dtd.18.01.2019 to BM, AXIS Bank A/C No- 915010037705824. This cannot be admitted in Audit and needs recovery. The details of such payment are described below:-

Cheque No-143929/27.12.18 = Rs.8000.00

Letter Advice on 18.01.19 =Rs.8000.00

Excess Payment made = Rs.8000.00

In response to Audit Objection memo the local authority replied that an amount of **Rs. 8000.00** is recovered from the person concerned i.e., Smt. Manibala Nag, IHHL Beneficiary and deposited into the concerned SBM, Bank Account -Axis Bank-915010037705824 on Dtd.08.05.2020. The above collection & deposits has been duly verified and found to be correct Hence Para Dropped.

14.5 - Excess Expenditure Incurred towards Conducting of LRC Distribution Programmed- POM No-31/16.03.2020, Page No-109

Voucher No-745/18.02.2019,(NULM) of Rs.27410.00,Ch.No-616423/18.2.19 (Allahabad Bank-137)

On checking of the above paid vouchers of SBM Cash Book, it was revealed that an amounts of **Rs.7410.00 (27410-20000)** has been paid in excess to Sri Sushanta Pradhan, SE towards expenditure incurred towards conducting LRC Program held on Dtd.10.02.2019 at Town Hall, Bargarh as compare to the funds received from DUDA, Bgh vide Ltr. No-68/Dtd.08.02.2019 amounting to Rs.20000.00. This cannot be admitted in Audit and needs recovery. The details of such payment are described below:-

SI No.	Particulars	Amounts(Rs.)
1	Pradhan Decorator, Bgh-Bill No-22/10.02.2019	14000.00

2	Lorind Foods, Bgh-Bill No-213/10.02.2019	3050.00
3	Flexo World, Bgh-Bill No-3222/09.02.2019	2260.00
4	Tarun Flowers, Bgh-Bill No-01/10.02.2019	4100.00
5	Basanti Sounds& Lights, Bgh-Bill No-261/10.02.2019	1500.00
6	Balloon Expert, Bgh-Bill No-64/10.02.2019	2500
	TOTAL(Rs.)	27410.00

In response to Audit Objection memo the local authority replied that an excess amount of **Rs. 7410.00** is incurred expenditure towards LRC Distribution Programme will be recovered from EO, Padampur NAC as the programmed held with the combination of Padampur NAC as decided by PD,DRDA,Bgh, also a letter has been already issued to the EO,Padampur NAC towards recovered the amounts vide this Office Ltr. No-922 / Dtd.05.05.2020 and compliance reported to Audit.

Hence till recoupment of the funds towards the excess expenditure in LRC Distribution Programmed, the total amount of Rs.7410.00 is kept under Objection.

14.6 - Engagement of CLR/DLR/NMRs appointed after dt.19.05.1997 without Government Approval-POM No-18/11.02.2020, Page No-63-64

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	Total Remuneration Amounts Paid during 2018-19 (04/18 to 03/19)
1	Khalia Padhan	Road Colie	01.04.1999	111125.00
2	Manas mallik	Road Colie	02.02.1998	98164.00
3	Daka Mallik	Road Colie	01.12.1999	100586.00
			TOTAL (Rs.)	309875.00

As such why the payment of **Rs.3, 09,875.00** 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. 3, 09,875.00** is kept under Objection.

14.7 - SANCTION OF INCENTIVE TO NMR/DLR EMPLOYEES OF THE MUNICIPALITY-POM
No-28/13.03.2020, Page No-102-106

As per Rule 415 of the O.M. Rules -1953, the conditions of the employees of a Municipal Council shall not be more favorable than those of Government servants of the similar standing and status in respect of (a) salary and allowances, (b) leave and leave salary (c) travelling allowance and superannuation and retirement. The State Government employees are not getting any incentive/ allowances. Hence the employees of the Municipality are not eligible to get any incentive/ allowances. But on checking of the paid Acquaintance Rolls, it reveals that incentive of @ Rs.2000.00/Per Month was allowed to each DLR /NMR of the municipality, on the basis of Council Resolution which violates the Govt. guide line stated above. The same was also clarified by the Housing and Urban Development Deptt. vide his Lr. No. 14965 Dt. 27.5.08 addressed to the Addl. District Magistrate, Ganjam, Chhatrapur with copy to All District Magistrates /All Urban Local Bodies /Examiner, Local Fund Accounts, Finance Deptt., BBSR, /All District Audit Officers.

The details of inadmissible payment of incentive to a tune of **Rs.15, 56,932.00** w.e.f. 1st June-2018 to 28th Feb-2019 (Paid during the Year under Audit) is furnished below.

Sl.No.	Name Of The Staff	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	G.TOTAL
I. OCTROI ADHOC STAFF											
1	CHITTA RANJAN MAHAPATRA, OTC	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
2	NETRANAND MEHER, OTC	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
3	UMAKANTA PATI, OTC	2000	1871	2000	2000	1935	2000	1935	2000	2000	17741
4	CHUDAMANI, DORA	2000	2000	2000	2000	1935	2000	2000	2000	2000	17935
5	GANESH SETH,	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000

	OTC										
6	BINOD KALET, OTC	2000	2000	2000	2000	2000	2000	1419	2000	2000	17419
7	KHITIB HUSAN MEHER ,OTC	2000	2000	2000	2000	1935	2000	968	2000	2000	16903
8	BINOD DASH	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
9	MITRA BHANU SUNA, OTC	2000	2000	2000	2000	1742	1933	1935	2000	2000	17610
10	TANKA DHAR SAHU, OTC	2000	2000	2000	2000	1935	2000	2000	2000	2000	17935
11	TRILOC HAN PARDI A,OTC	2000	2000	2000	2000	2000	2000	1935	2000	2000	17935
12	SUSHA NTA KUMAR DASH	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
13	LABA BHATI. OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
14	PADMA LOCHA N MAHAP ATRA, OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
15	AMULY A KUMBH AR,OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
16	NARES H KUMAR PANDIT ,OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
17	SIDHE SWAR MAHAN AND,O P	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000

18	PRADE EP KU. MALLIK ,OP	2000	2000	2000	2000	1935	2000	1935	2000	2000	17870
19	BHIBIS HAN TANDI, OP	2000	1355	2000	2000	1935	2000	2000	2000	2000	17290
20	PREMD EEP CHHAT AR,OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
21	SRIKA NTA PRADH AN, OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
22	TRILOC HAN MAHAK UD,OP	2000	2000	2000	2000	1935	2000	2000	2000	2000	17935
23	KASTA BEHER A.OP	2000	2000	2000	1800	1800	2000	2000	2000	2000	17600
II.	SCAVENGING NMR/DLR STAFF										
1	SARJU DUNGU RI	2000	2000	2000	2000	1871	2000	2000	2000	2000	17871
2	GANGA PR. SENDER IA	2000	1806	1742	800	839	1867	2000	1935	1429	14418
3	RAJES H BEHER A	1667	1677	2000	1667	1677	1733	1742	2000	2000	16163
4	BHUMI SUNA	2000	1871	1871	1733	1677	2000	1871	1806	857	15686
5	MAMAT A SENDER IA	1400	1871	1355	1600	1742	1733	1548	2000	1500	14749
6	PARA SENDER IA	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
7	AHALY A SENDER IA	2000	2000	1871	2000	2000	2000	2000	2000	2000	17871
8	SANJU KTA SENDER	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000

	IA										
9	DHARM ENDRA KURMI	1800	1613	1806	0	0	0	0	0	0	5219
10	JIPU SENDER IA	2000	2000	2000	1867	2000	2000	2000	2000	1857	17724
11	SUNDA R NAIK	2000	1742	2000	2000	1871	2000	2000	710	1857	16180
12	BIRU SUNA	1800	1871	1871	1600	1355	1200	1161	2000	2000	14858
13	DHARA M GHASI	2000	2000	1871	1867	1355	1200	1419	1032	357	13101
14	RAM BAG	1800	2000	1871	1733	1742	2000	2000	1871	1857	16874
15	TINKU BAG	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
16	RAJU TANDI	1400	1871	1032	1333	968	2000	2000	2000	2000	14604
17	BIDES HI SENDER IA	1533	1226	1226	1733	1871	1467	2000	1355	0	12411
18	SANTA KURMI	2000	2000	1742	1600	1871	2000	2000	2000	1857	17070
19	TAPAS ANI BHOI	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
20	MANJU SENDER IA	1867	2000	2000	2000	2000	2000	2000	2000	2000	17867
21	JOGITA PRADH AN	2000	2000	1871	1867	1871	2000	1871	2000	2000	17480
22	NIRA MANGA NANI	2000	1935	1871	1867	2000	1867	2000	2000	2000	17540
23	JAMUN A BAG	2000	2000	2000	2000	2000	2000	1871	2000	2000	17871
24	ANJALI SENDER IA	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
25	SUBAR NA SENDER IA	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000

26	MADHURI SENDRIA	2000	1871	1871	2000	2000	2000	2000	2000	1929	17671
27	MIRASAHU	2000	2000	2000	2000	2000	2000	1871	1871	2000	17742
28	PRAMILA BHOSAGAR	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
29	BANTIKURMI	1467	2000	1548	1667	1871	1867	2000	1677	1214	15311
30	NABAM I SENDRIA	2000	1871	2000	2000	2000	2000	2000	2000	2000	17871
31	KHIRA SENDRIA	2000	2000	2000	2000	2000	2000	1871	2000	2000	17871
32	NETRA SENDRIA	2000	2000	2000	1733	1613	2000	1742	1871	1643	16602
33	CHAMPA SENDRIA	1733	1871	1613	1667	2000	2000	1871	1548	1857	16160
34	SUMAT I SENDRIA	1867	2000	2000	2000	2000	2000	2000	1871	2000	17738
35	SASTAMI SENDRIA	1800	1419	1355	1733	1548	1733	1677	1484	1857	14606
36	KETAKI GURLA	2000	2000	1677	1600	1742	1733	1484	1871	1071	15178
37	SABITRI I GURLA (D)	2000	1871	1742	1867	1871	1733	1806	2000	1786	16676
38	KANTIGURLA	2000	1742	2000	1867	2000	2000	2000	2000	1857	17466
39	SUREKHA DUNGURI	2000	2000	2000	1800	1613	2000	1871	1871	1857	17012
40	MANIYAMA SENDRIA	1867	2000	1871	1867	2000	1800	2000	2000	2000	17405

41	RUKUN I KATHA R	2000	2000	1742	1600	1548	1800	2000	1742	1429	15861
42	SANDH YA DEEP	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
43	SATYA BATI SENDR IA	1867	2000	1806	1733	1806	1867	1548	2000	1643	16270
44	TANU SENDR IA	1733	1871	1355	1333	1677	1600	1226	1871	1286	13952
45	SUSHA MA SENDR IA	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
46	SARIKA SUNA	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
47	DAYAB ATI SENDR IA	2000	2000	2000	1867	2000	2000	1742	1548	1857	17014
48	GOPAL SENDR IA	2000	2000	1871	2000	1871	1867	2000	2000	2000	17609
49	BRUND A GURLA	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
50	SANTI GURLA	1867	1806	1871	2000	2000	2000	1871	1871	1786	17072
51	PUSPA BARIK	1667	1419	1097	1333	1290	1533	1613	1161	1143	12256
52	TANUJ A BHOSA GAR	2000	2000	1871	1667	1871	2000	2000	2000	2000	17409
53	SABITR I GURLA (M)	2000	2000	2000	2000	1742	2000	1742	2000	2000	17484
54	AMAL GURLA	1867	2000	2000	1733	2000	2000	1935	2000	2000	17535
55	BIKRA M NAG	2000	2000	1742	1467	1742	1867	1419	1806	1571	15614
56	ANJAN A BISOI	2000	2000	2000	2000	2000	2000	1871	1871	1857	17599

III. PUBLIC WORKS NMR/DLR STAFF											
1	GUNUR U KATHA R	1867	1871	1935	1867	1613	1867	1742	1742	1857	16361
2	SARAT A MALLIK	1867	1548	1935	1733	1677	1867	1871	1935	1357	15790
3	MANAS MALLIK	1867	1806	1871	1867	2000	2000	1871	1935	2000	17217
4	TIKA MALLIK	1667	1742	1742	1867	1806	1733	1677	1871	1714	15819
5	RAHAS A PADHA N	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
6	DAKA MALLIK	2000	1742	1677	1867	2000	1867	1548	1935	1571	16207
7	KRUSH ANA CH. SAHU	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
8	KHALIA PADHA N	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
9	KANAK A MISHR A	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
10	SRINIV ASH MALLIK	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
IV. DRIVER/ZAMADAR NMR/DLR STAFF											
1	SANJA Y GURLA	2000	1935	2000	2000	2000	2000	2000	2000	2000	17935
2	BIREN DRA GURLA	2000	323	1032	2000	1871	2000	2000	1806	1857	14889
3	SEKH RANJA N (ZAMA DAR)	2000	2000	2000	2000	2000	2000	2000	2000	2000	18000
	G.TOT AL(Rs.)	178270	175417	173224	170802	170569	175734	171479	173867	167570	155693 2

In response to Audit Objection memo the local authority replied that, Incentive to the Municipal Employees

(NMR/DLR/ADHOC) has been sanctioned by the Municipal Council vide Resolution No-12/ Dtd.05.05.2018. The reply furnished by the local authority is not acceptable as it violates the above mentioned Govt. Guidelines/Instructions. As such the following persons are responsible for the above inadmissible payment and are suggested for recovery from them.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Address	Amount(In Rs:)
1	Sri Sushanta Rout	Ex-EO	Auditor Account Sec. CNT Deptt.Lok Shabha Vaban, Odisha Secretariat, BBSR-01	778466
2	Sri Prasanta Behera	Chairman	AT-Gobindpali,Ward No-15 PO-DIST-Bargarh.	778466

14.8 - TENDER FOR ADVERTISEMENT HORDING UNDER BMC,BGH AREA - POM No-34/18.03.2020, Page No-114-115

In Council Resolution No-05(Ta)/2018 Dtd 10.08.2018 at time 11 A.M, subjects was passed regarding Advertisement Hording under the Jurisdiction of Bargarh Municipality by the Chairperson Sri Prasanta Behera.

Tender quotation paper has been called for to the Supplier/Agencies for the same through the local News paper Sambad and Prameya for publication vide quotation call notice No- 6782/Dtd. 17.11.2018.

Tender details:-

- The tender papers were available at the Office of the Bargarh Municipality from Dtd. 19.11.2018 to 24.11.2018 with the cost of Rs. 1000/- (non refundable), with EMD money value of Rs.451000.00/-(Refundable)
- The last date of received the sealed quotation papers by registry post on or before Dtd.26.11.2018 up to at 12 Noon.
- Two (02) nos. of bidders were participated in the tendering process of Bargarh Municipality on the opening Date 26.11.2018 at 1.00 PM as follows :

	Name of the firm participated	Offset price	Rate quoted
a.	M/S Natawarlal Agarwal, Bargarh	17,60,110/-	Rs. 17,80,100/-
b.	M/S Kishanlal Agarwal,Bargarh	17,60,110/-	Rs. 18,00,100/-

- The above two bidder were submitted their documents likewise Pan Card, Adhar Card, Tender Paper cost of money receipts, VAT clearance certificate, Income tax return Acknowledgment, Firm registration Certificate and EMD of Rs.451000/- in shape of DD No.-695860/Dtd.26.11.2018 of SBI Bank, Bargarh, for M/S

Kishanlal Agarwal, Bargarh and DD No.-288379/ Dtd.26.11.2018 SBI Bank, Bargarh,, for M/S Natawarlal Agarwal, Bargarh, before opening of the quotation.

After Opening of Tender M/S Kishanlal Agarwal, Bargarh awarded and approved for highest quotationer by the tender committee formed by Ex-E.O ,ME and Ex-Chairperson. The Work Order has been issued vide Order No. 7240/Dtd. 18.12.2018 for deposit the lease value towards Hording Bid amounting to Rs.18,00,100/- (One-Time) for 3-years i.e.2018-19 to 2021-22 within 30 days after receiving the work order .

The Firm M/S Kishanlal Agarwal, Bargarh is unable to deposited the same within the stipulated time. After that the E.O has not issued the cancellation Order to the Firm for advertisement Hording under the BMC, Bgh area.

Further on verifying of Cash Book it is revealed that the Firm deposited an amounts of Rs.5,90,000/-vide Ch. No-695985/28.03.2019 (Banker Ch. of SBI, Bgh) into the Municipality Fund on Dtd.31.03.2019 pending a balance amounts of Rs.12,10,100/- till the financial year closed.

On the above circumstances, the current audit is keen to know why the work order issued to the concerned Firm has not been cancelled till date and a fresh Tender has not been called for the Advertisement Hording under BMC, Bgh area.

In response to Audit Objection memo the local authority replied that, steps will be taken to collect the balance amounts of Rs.12, 10,100.00 from Sri K.Agarwal soon and compliance reported to Audit. But this is great loss to the internal sources of Municipality.

The current Audit is suggested to collect the rest balance amounts from the defaulter as soon as possible to increase the revenue of Municipality and compliance reported to Audit. Till collection of the same the entire amounts of **Rs.12, 10,100.00** is kept under Objection.

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment on works due to excess consumption of MS Rod allowed in Work Bill-POM No.25/29.02.2020., Page No.-77

Name of the Work – Construction of CC Drain from Bijoya Bhoi House to Canal, W.No-15

Case Record File No- 30/64

Head of Account – 4th SFC/2016-17

Estimated Cost – Rs. 300000.00

Negotiate Rate- S/R

Name of the Contractor-Hrushikesh Meher

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –10/13.07.18 & 25/06.09.18

MB No- 25/17, Page No.89 to 84- 1st R/A & MB No- 25/17, Page No.115 to 121- 2nd R/F

SI No of Bill- 1st R/A & 2nd R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 5320.00** was paid in excess to the Contractor due to excess quantity allowed in Bill in comparison to the actual quantity consumed as per measurement Book / Estimate. Which needs recovered from the Contractor. The details calculation is given below.

Items	Cement Concrete Quantity executed in cum as per actual wrt MB	HYSD/MS Rod required in Qtl on CC as per estimate	HYSD/MS Rod Quantity allowed in Bill	Excess consumption of HYSD/MS Rod Quantity allowed	Basic rate per Qtl. in Rs.	Excess paid in Rs.
Require of HYSD/MS Rod including cutting, bending, binding...etc	1 st R/A = 22.24 Cum & 2 nd R/A = 10.08 Cum 32.32 Cum	@30%/Cum = 9.70 Qtl	10.53 Qtl	0.83 Qtl	Rs.6410.33/Qtl	0.83 Qtl x 6410.33/Qtl = Rs.5320.00

This cannot be admitted in audit and **Rs. 5320.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 5320.00** has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 44/MR No.46640/Dt.12.05.2020 and deposited in to UBI, Bargarh (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.

15.2 - Excess payment on works due to arithmetic error in Passed for Payment in work Bill -POM No-25/29.02.2020,Page No-78

Name of the Work – Digging of Tube well at Harijan Pada , W.No-15

Case Record File No-

Head of Account – MPL Fund

Estimated Cost – Rs.74829.00

Negotiate Rate- S/R

Name of the Contractor-Hrushikesh Meher

Name of the JE –Bhabani Prusty

Name of the ME- Sri Ajay Saha

Voucher No –198/29.06.2018

MB No- 17/17, Page No.117 to 127

SI No of Bill- 1st R/A

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 3485.00** was paid in excess to the Contractor due to arithmetic error in Passed for Payment in work Bill as compare to the actual Passed for Payment. Which needs recovered from the Contractor. The detail is given below.

SI No.	Gross Amount of the Bill	Deduction	Net Payable in Rs.	Net Payable in Rs.	Excess Amounts Paid in Rs.
1	69700.00	S.D-2091 I.Tax-697 L.Cess-697 Total-3485.00	(69700-3485)=66215.00	69700.00	3485.00
				TOTAL(Rs.)	3485.00

This cannot be admitted in audit and **Rs. 3485.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 3485.00** has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 44/MR No.46641/Dt.12.05.2020 and deposited in to Allahabad Bank, Bargarh (MPL FUND) A/C No.50112299137. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.3 - Excess payment on works due to excess quantity allowed in Work Bill-POM No-25/29.02.2020,Page No-79

Name of the Work – Construction of CC Road from Purni Bandha To Shiva Mandir, W.No-02

Case Record File No- 86/140

Head of Account – UNNATI

Estimated Cost – Rs. 200000.00

Negotiate Rate- S/R

Name of the Contractor-Hrushikesh Meher

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –89/02.01.2019

MB No- 25/17, Page No.158 to 163

SI No of Bill- 1st R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 3035.00** was paid in excess to the Contractor due to excess quantity allowed in Bill in comparison to the actual quantity execute as per measurement Book.Which needs recovered from the Contractor. The details calculation is given below.

Items	Quantity executed in cum as per actual wrt MB	Quantity allowed in cum as per Work Bill	Excess Quantity allowed in cum	Basic rate per cum in Rs	Excess paid in Rs
Filling of F&P with Sand	20.44 cum	30.66 cum	10.22 cum	Rs.296.92/cum	10.22 cum x 296.92/cum = Rs.3035.00

This cannot be admitted in audit and **Rs. 3035.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 3035.00** has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 44/MR No.46642/Dt.12.05.2020 and deposited in to UCO Bank, Bargarh (UNNATI) A/C No.6380110078402. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.4 - Excess payment on works due to excess quantity allowed in Work Bill-POM No-25/29.02.2020,Page No-80

Name of the Work – Construction of Community Center at Gour Pada, W.No-11

Case Record File No-

Head of Account – UNNATI

Estimated Cost – Rs. 400000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Dillip Ku. Dash

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –27/06.09.2018

MB No- 25/17, Page No.96 to 114

SI No of Bill- 1st R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 5593.00** was paid in excess to the Contractor due to excess quantity allowed in Bill in comparison to the actual quantity execute as per measurement Book.Which needs recovered from the Contractor. The details calculation is given below.

Items	Quantity executed in cum as per actual wrt MB	Quantity allowed in cum as per Work Bill	Excess Quantity allowed in cum	Basic rate per cum in Rs	Excess paid in Rs
Laterine Stone masonry with (1:6) in F&P	5.68 cum	7.84 cum	2.16 cum	Rs.2589.15/cum	2.16 cum x 2589.15/cum = Rs.5593.00

This cannot be admitted in audit and **Rs. 5593.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 5593.00** has been recovered from Sri Dillip Ku. Dash, Contractor Vide MR Book No. 44/MR No.46643/Dt.12.05.2020 and deposited in to UCO Bank, Bargarh (UNNATI) A/C No.6380110078402. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

**15.5 - Excess payment on works due to less realization of Royalty in Work Bill-POM
No-37/18.03.2020,Page No-122-123**

Name of the Work – Construction of CC Road from Sadhuram Sahu House to Naba Sahu House, W.No-15

Case Record File No- 15/36

Head of Account – 14th FC

Estimated Cost – Rs. 536032.00

Negotiate Rate- S/R

Name of the Contractor-Hrushikesh Meher

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –66/01.12.2018

MB No- 13/18, Page No.144 to 149

SI No of Bill- 1st R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 6704.00** was paid in excess to the Contractor due to less realization of Royalty on Sand and Stone products from the work Bill. Which needs recovered from the Contractor. The details calculation is given below.

SI NO.	Items	Quantity executed in Cum	Sand consumed in cum	Metal and chips consumed in cum	Cement consumed in Qtl.
1	Sand Filling foundation with dry course river sand	45.03	45.03	0	0
2	CC (1:4:8) with 40mm hgcb metal	45.03	21.61	43.23 (Metal)	78.35
3	CC (1:2:4) with 12mm hgcb chips	55.25	24.86	49.73 (Chips)	178.46
		Total Quantity	91.51	92.96	256.81 Qtl X 2 =513 Bags

Now Royalty deduction as follows:--

SI No.	Items	Quantity consumed in Cum	Royalty to be deducted from Bill	Royalty deduct form Bill	Difference in Rs.
1	Sand	91.51	91.51 @38.42/ cum = 3516	9667.00	6704.00
2	Stone Products	92.96	92.96 @ 138.29/cum = 12855		
		Total (Rs)	16371.00	9667.00	6704.00

This cannot be admitted in audit and **Rs. 6704.00** need recovery from the Contractor.

Further an amount of **Rs 938.00** was paid in excess to the Contractor due to less realization of cost of ECB from the work Bill. Which needs recovered from the Contractor. The detail is given below.

Cement consumed in Qtl.	Cost of ECB to be deducted from Bill	Cost of ECB deduct form Bill	Difference (Rs)
256.81 Qtl X 2 =513 Bags	513 Bags X @3.58/Bag=1837	899.00	938.00

As such a total sum of **Rs. 7642.00 (6704 + 938)** needs recovery from the person responsible.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 7642.00** has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 44/MR No.46644/Dt.12.05.2020 and deposited in to SBI, Bargarh (14th FC) A/C No.31294644880. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.6 - Excess payment on works due to less realization of Royalty in Work Bill-POM
No-37/18.03.2020,Page No-124-125

Name of the Work – Construction of CC Road at Pvt. Bus Stand, W.No-11

Case Record File No- 07/21

Head of Account – 4th SFC-DEVOLUTION/2018-19

Estimated Cost – Rs. 1607890.00

Negotiate Rate- S/R

Name of the Contractor-Smt. Priya Tandi

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –34/13.11.2018

MB No- 05/18, Page No.118 to 123

SI No of Bill- 1st R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 24484.00** was paid in excess to the Contractor due to less realization of Royalty on Sand and Stone products from the work Bill. Which needs recovered from the Contractor. The detail is given below.

SI NO.	Items	Quantity executed in Cum	Sand consumed in cum	Metal and chips consumed in cum
1	Sand	136.50	136.50	0

	Filling foundation with dry course river sand			
2	CC (1:4:8) with 40mm hgcb metal	136.50	65.52	131.04 (Metal)
3	CC (1:2:4) with 12mm hgcb chips	136.50	61.43	122.85 (Chips)
		Total Quantity	263.45	253.89

Now Royalty deduction as follows:--

SI No.	Items	Quantity consumed in Cum	Royalty to be deducted from Bill	Royalty deduct form Bill	Difference in Rs.
1	Sand	263.89	263.45 @38.42/cum = 10122	20748	24484
2	Stone Products	37.46	253.89 @ 138.29/cum = 35110		
		Total (Rs)	45232.00	20748.00	24484.00

This cannot be admitted in audit and **Rs. 24484.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 24484.00** has been recovered from Smt. Priya Tandi, Contractor Vide MR Book No. 44/MR No.46645/Dt.12.05.2020 and deposited in to UBI, Bargarh (4th FC-DEVOLUTION) A/C No.454011014985. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.7 - Excess payment on works due to less realization of Royalty in Work Bill-POM No-37/18.03.2020,Page No-126-127

Name of the Work – Construction of CC Road Girigobardhan Pada, W.No-13

Case Record File No- 80/140

Head of Account – UNNATI/2018-19

Estimated Cost – Rs. 500000.00

Negotiate Rate- S/R

Name of the Contractor-Hrushikesh Meher

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –100/20.02.2019

MB No- 13/18, Page No.144 to 149

SI No of Bill- 2nd R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 3228.00** was paid in excess to the Contractor due to less realization of Royalty on Sand and Stone products from the work Bill. Which needs recovered from the Contractor. The detail is given below.

SI NO.	Items	Quantity executed in Cum	Sand consumed in cum	Metal and chips consumed in cum
1	Sand Filling foundation with dry course river sand	99.54	99.54	0
2	CC (1:4:8) with 40mm hgcb metal	20.14	9.67	19.33 (Metal)
3	CC (1:2:4) with 12mm hgcb chips	20.14	9.06	18.13 (Chips)
		Total Quantity	118.27	37.46

Now Royalty deduction as follows:--

SI No.	Items	Quantity consumed in Cum	Royalty to be deducted from Bill	Royalty deduct form Bill	Difference in Rs.
1	Sand	118.27	118.27 @ 38.42/ cum = 4544	6496	3228
2	Stone Products	37.46	37.46 @ 138.29/cum = 5180		
		Total (Rs)	9724.00	6496.00	3228.00

This cannot be admitted in audit and **Rs. 3228.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 3228.00** has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 44/MR No.46646/Dt.12.05.2020 and deposited in to UCO Bank, Bargarh (UNNATI) A/C No.6380110078402. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.8 - Excess payment on works due to excess quantity allowed in Work Bill-POM No-37/18.03.2020,Page No-129

Name of the Work – Construction of Community Center at Brundaban Nagar, W.No-17

Case Record File No- 13/140

Head of Account – UNNATI

Estimated Cost – Rs. 300000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Hrushikesh Meher

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –65/24.11.2018

MB No- 13/18, Page No.10 to 19

SI No of Bill- 1st R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs. 19,813.00** was paid in excess to the Contractor due to excess quantity allowed in Bill in comparison to the actual quantity execute as per measurement Book.Which needs recovered from the Contractor. The details calculation is given below.

Items	Quantity executed in cum as per actual wrt MB	Quantity allowed in cum as per Work Bill	Excess Quantity allowed in Cum	Basic rate per cum in Rs	Excess paid in Rs
RCC M-20 using 20mm hgcb chips including all cost of Roof Beam	$2 \times 4.5 \times 0.3 \times 0.3 = 0.81$ $2 \times 3 \times 0.3 \times 0.3 = 0.54$ Total = 1.35 Cum	3.17 Cum	1.82 cum	Rs.10886.30/cum	$1.82 \text{ cum} \times 10886.30/\text{cum} =$ Rs.19813.00

This cannot be admitted in audit and **Rs. 19,813.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 19,813.00** has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 44/MR No.46648/Dt.12.05.2020 and deposited in to UCO Bank, Bargarh (UNNATI) A/C No.6380110078402. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.9 - Excess payment on works due to less realization of Royalty in Work Bill-POM
No-37/18.03.2020,Page No-130-131

Name of the Work – Construction of CC Road at Nigamananda Bihar, near Prafulla Naik Res. , W.No-01

Case Record File No- 76/140

Head of Account – UNNATI

Estimated Cost – Rs. 500000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Arun Ku.Dalai

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –96/20.02.2019

MB No- 13/18, Page No.150 to 155

SI No of Bill- 1st R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 8792.00** was paid in excess to the Contractor due to less realization of Royalty on Sand and Stone products from the work Bill. Which needs recovered from the Contractor. The detail is given below.

SI NO.	Items	Quantity executed in Cum	Sand consumed in cum	Metal and chips consumed in cum	Moorum
1	Sand Filling foundation with dry course river sand	126.50	126.50	0	0
2	CC (1:4:8) with 40mm hgcb metal	46.00	22.08	44.16 (Metal)	0
3	CC (1:2:4) with 12mm hgcb chips	46.00	20.70	41.40 (Chips)	0
4	Supplying	45.90	0.00	0.00	45.90

	Conveing stack and spreading of moorum on road berm				
		Total Quantity	169.28	85.56	45.90

Now Royalty deduction as follows:--

SI No.	Items	Quantity consumed in Cum	Royalty to be deducted from Bill	Royalty deduct form Bill	Difference in Rs.
1	Sand & Moorum	215.18	215.18 @38.42/ cum = 8267.00	11307.00	8792.00
2	Stone Products	85.56	85.56 @ 138.29/cum = 11832.00		
		Total (Rs)	20099.00	11307.00	8792.00

This cannot be admitted in audit and **Rs. 8792.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 8792.00** has been recovered from Sri Arun Ku.Dalai, Contractor Vide MR Book No. 44/MR No.46649/Dt.12.05.2020 and deposited in to UCO Bank, Bargarh (UNNATI) A/C No.6380110078402. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.10 - Excess payment on works due to excess quantity allowed in Work Bill - POM
No-37/18.03.2020,Page No-132

Name of the Work – Construction of Community Center near Church at Gandhi Nagar, W.No-16

Case Record File No- 11/140

Head of Account – UNNATI

Estimated Cost – Rs. 300000.00

Negotiate Rate- S/R

Name of the Contractor- Smt. Priya Tandi

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –58/24.11.2018

MB No- 13/18, Page No.20 to 37

SI No of Bill- 1st R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs. 10,540.00** was paid in excess to the Contractor due to excess quantity allowed in Bill in comparison to the actual quantity in weight of MS Door and Window. Which needs recovered from the Contractor. The details calculation is given below.

Items	Quantity Used in Kg as per actual w.r.t MB	Quantity Required in Kg as per Estimate	Quantity Allowed in Kg as per Work Bill	Excess Quantity allowed in Kg	Excess Rate allowed
Supply of Ms Door and Window	D-1x1.5x2=3.00 W-2x1.2x1.2=2.88 V-2x0.6x0.6=0.72 Total 6.60 Sqm=71 Sqft	71 Sqft x@3.50 kg/Sqft =250 Kg	374 Kg	124 Kg	124 Kg x @ 85/Kg = Rs.10,540.00

This cannot be admitted in audit and **Rs. 10,540.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 10540.00** has been recovered from Smt. Priya Tandi, Contractor Vide MR Book No. 44/MR No.46650/Dt.12.05.2020 and deposited in to UCO Bank, Bargarh (UNNATI) A/C No.6380110078402. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.11 - Excess payment on works due to less realization of Royalty in Work Bill-POM
No-37/18.03.2020,Page No-133-134

Name of the Work – Construction of CC Road from Sadar Thana to Shiba Mandir , W.No-07

Case Record File No- 79/140

Head of Account – UNNATI

Estimated Cost – Rs. 500000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Hrushikesh Meher

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –98/20.02.2019

MB No- 13/18, Page No.105 to 110

SI No of Bill- 1st R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 8792.00** was paid in excess to the Contractor due to less realization of Royalty on Sand and Stone products from the work Bill. Which needs recovered from the Contractor. The detail is given below.

SI NO.	Items	Quantity executed in Cum	Sand consumed in cum	Metal and chips consumed in cum
1	Sand Filling foundation with dry course river sand	70.00	70.00	0
2	CC (1:4:8) with 40mm hgcb metal	20.00	9.60	19.20 (Metal)
3	CC (1:2:4) with 12mm hgcb chips	12.42	12.42	24.84 (Chips)
		Total Quantity	92.02	44.04

Now Royalty deduction as follows:--

SI No.	Items	Quantity consumed in Cum	Royalty to be deducted from Bill	Royalty deduct form Bill	Difference in Rs.
1	Sand	92.02	92.02 @ 38.42/cum = 3535.00	6450.00	3175
2	Stone Products	44.04	44.04 @ 138.29/cum = 6090.00		
		Total (Rs)	9625.00	6450.00	3175.00

This cannot be admitted in audit and **Rs. 3175.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 3175.00** has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 44/MR No.46651/Dt.12.05.2020 and deposited in to UCO Bank, Bargarh (UNNATI) A/C No.6380110078402. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.12 - Excess payment on works due to excess quantity allowed in Work Bill - POM
No-37/18.03.2020,Page No-135

Name of the Work – Construction of Kalyan Mandap at Ramji Mandir, W.No-04

Case Record File No- 73/140

Head of Account – UNNATI

Estimated Cost – Rs. 500000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Hrushikesh Meher

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –58/24.11.2018

MB No- 04/18, Page No.136 to 154

Sl .No of Bill- 1st R/F

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs. 26,329.00** was paid in excess to the Contractor due to excess quantity allowed in Bill in comparison to the actual quantity in weight of MS Door and Window.Which needs recovered from the Contractor. The details calculation is given below.

Items	Quantity Used in Kg as per actual w.r.t MB	Quantity Required in Kg as per Estimate	Quantity Allowed in Kg as per Work Bill	Excess Quantity allowed in Kg	Excess Rate allowed
Supply of Ms Door and Window	D-1x1.5x2=3.00 W-2x1.2x1.2=2.88 V-4x0.6x0.6=1.44 Total 7.32 Sqm=79 Sqft	79 Sqft x@3.50 kg/Sqft =280 Kg	589.75 Kg	309.75 Kg	309.75 Kg x @ 85/Kg = Rs.26,329.00

This cannot be admitted in audit and **Rs. 26,329.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 26,329.00** has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 44/MR No.46651/Dt.12.05.2020 and deposited in to UCO Bank, Bargarh (UNNATI) A/C No.6380110078402. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.13 - Excess payment on works due to excess consumption of MS Rod in Work Bill - POM
No-37/18.03.2020,Page No-128

Name of the Work – Construction of CC Drain from Bandhan Palace to Nua Pada, W.No-07

Case Record File No- 11/47

Head of Account – MPL FUND

Estimated Cost – Rs. 376616.00

Negotiate Rate- S/R

Name of the Contractor-Hrushikesh Meher

Name of the JE –Sri Bhabani Prusty

Name of the ME- Sri Ajay Saha

Voucher No –174/12.06.18

MB No- 02/18, Page No.01 to 12

SI No of Bill- 1st R/A

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs 10050.00** was paid in excess to the Contractor due to excess quantity allowed in Bill in comparison to the actual quantity consumed as per measurement Book.Which needs recovered from the Contractor. The details calculation is given below.

Items	Cement Concrete Quantity executed in cum as per actual wrt MB	HYSD/MS Rod required in Qtl on CC as per Estimate	HYSD/MS Rod Quantity allowed in Bill	Excess Consumption of HYSD/MS Rod Quantity allowed	Basic rate per Qtl. in Rs.	Excess paid in Rs.
Require of HYSD/MS Rod including cutting,bending, binding...etc	1 st R/A = 26.75 Cum	@30%/Cum = 8.03 Qtl	9.70 Qtl	1.67 Qtl	Rs.6017.48/Qtl	1.67 Qtl x 6017.48/Qtl = Rs.10050.00

This cannot be admitted in audit and **Rs. 10050.00** need recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess amount paid will be recovered from Security Deposit kept in the Case Record and compliance reported to Audit.

Further the excess payment made to the Contractor amounting to **Rs. 10050.00** has been recovered from Sri Hrushikesh Meher, Contractor Vide MR Book No. 44/MR No.46651/Dt.12.05.2020 and deposited in to Allhabad Bank, Bargarh (MPL FUND) A/C No.50112299137. The above deposit has been duly verified and found to be correct. Hence the Audit Para is dropped.

15.14 - 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 2018-19 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
393 nos.	157442170.00	0 nos.	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 a Department was not conducted by the present Audit.

16.2 -

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - SJSRY-NULM Scheme –

To reduce poverty and vulnerability of the urban poor households by enabling them to access gainful self employment and skilled wage employment opportunities, resulting in an appreciable improvement in their livelihoods on a sustainable basis, through building strong

Grassroots level institutions of the poor. The mission would aim at providing shelters equipped with essential services to the urban homeless in a phased manner. In addition, the mission would also address livelihood concerns of the urban street vendors by facilitating access to suitable spaces, institutional credit, social security

and skills to the urban street vendors for accessing emerging market opportunities.

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

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

Financial position of NULM:-

Funds Received:-

Social Mobilization and Institutional Development	Employment Skill Training & Placement	Capacity Building and Training	Shelter for Urban Homeless
0.00	0.00	692460.00	915000.00

Funds Utilized:-

Particulars	Self-Employment	Social Mobilization and Institutional Development	Employment Skill Training & Placement	Capacity Building and Training	Shelter for Urban Homeless
Opening Balance as on 01.04.2018	36050.00	0.00	5868.00	414112.00	1269405.00
Funds Received	0.00	0.00	0.00	692460.00	915000.00
TOTAL	36050.00	0.00	5868.00	1106572.00	2184405.00
Funds Utilized	36050.00	0.00	5868.00	557360.00	1269405.00
	(Refund to SUDA vide Ltr, No-235/05.02.20		(Refund to SUDA vide Ltr, No-235/05.02.20		

	19)		19)		
Closing Balance as on 31.03.2019	0.00	0.00	0.00	549212.00	915000.00

SEP(I)-Self Employment Programme Individual:-

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

SEP(G)- Self Employment Programme Group:-

Under this component SHGs are getting interest subsidy .They has to pay only 7% interest to the bank towards repayment of the loan. The community organizers have to contact the SHG to make loan from the bank which charges is very less and the interest subsidy claimed by the bank to SLBC. In this head the available un- spent grant of Rs-36050.00 has already been refund to SUDA vide Ltr. No-235/05.02.2019 and deposits the amounts in the Account No-50100236771960 of SUDA, BBSR

SM&ID Revolving Fund: -

During the financial year 2018-19 the benefit of Social Mobilization & Institutional Development Revolving Fund was paid Rs. Nil during this F.Y to groups @ Rs-10000 to each group different SHGs after completion of gradation of SHGs.

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

Under this component the Govt. has to bear 30% towards training cost and supply of toolkits 50% expenditure for completion of training and 20% for if the training institute provides self employment or placement. Out of the available grant of Rs-5868.00, the un- spent grant of Rs-5868.00 has already been refund to SUDA vide Ltr. No-235/05.02.2019 and deposits the amounts in the Account No-50100236771960 of SUDA, BBSR.

Capacity Building and Training (CB&T):-

Under this component there is provision for capacity building of the Community organizer and training and salary of the community organizer. Out of available fund Rs.1106572.00, Rs.557360.00 amount was incurred expenditure in this head.

Shelter for Urban Homeless:- (SUH)

Under this component there is the provision to construct shelter for urban homeless. For construction of SUH tender was invited for Rs.4000000.00, 9.15 Lakhs of fund was received during 2018-19 from Govt. Out of available fund of Rs.2184405.00, Rs.1269405.00 was incurred expenditure during 2018-19. Now the

construction work of SUH building is up to roof level.

Support to Urban Street Vendors (SUSV):-

This component provides provision to support the urban street vendors and construction of vending zone. No fund was received by the Govt. under this component.

PARA: 18 MISCELLANEOUS

18.1 - Production of Records which were not produced to previous Audit - POM No- 05/18.12.2019,Page No- 32

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-10/13.01.2020,Page No- 47

The compliance to previous Outstanding Audit Paras along with the audit compliance register may be produced to audit for verification. The details of outstanding Audit Paras are furnished below.

Sl. No.	Audit Report No. with year of account	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock and store		Paragraphs pending for settlement other than misappropriation and defalcation		Total	
1	2	3	4	5	6	7	8
		No. of paragraphs	Amount	No. of paragraphs	Amount	No. of paragraphs	Amounts(Rs)
1	436603/AR/ 2018-19	0	0	10	32094514.02	10	32094514.02

In response to Objection memo, the local authority replied that the compliance of last e-AR has already been submitted to DAO, LFA, Bgh. vide this office Ltr. No-3938/ Dtd.10.10.2019 to settle the Outstanding Paras.

18.3 - Staff Position of Bargarh Municipality for the Year 2018-19 -

STAFF POSITION OF BARGARH MUNICIPALITY FOR THE FY 2018-19						
Sl. No.	Category of Post	Sanctioned Strength	Existing Strength	Vacancy Position	Remarks	
	<u>L.F.S.CADRE</u>					
1	Head Assistant	1	1	-		
2	Senior Assistant	4	-	4		
3	Junior Assistant	9	4	5		
4	Asst. Executive Engineer	1	1	-		
5	Junior Engineer	1	-	1		
6	Community Organizer	2	-	2		
	Total:	18	6	12		
	<u>NON-LFS CADRE</u>					
	<u>Health section</u>					
1	Jamadar	2	2	-		
2	Sweeper/Swee press	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	73	29		
	<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		
	<u>Octroi Estt. (Adhoc)</u>					
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	222	51		

18.4 - Production of Quarter Allotment file and House Rent Collection Register- POM No-05/18.12.2020,Page No-31

The Quarter Allotment file and House Rent Collection Register for the year 2018-19 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 authority but, no reply was furnished by the local authority. So, the fact cannot be ascertained. However, the local authority is suggested to furnish the said information before the next audit for verification.

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

19.1 - NON REMITTANCE OF GOVT. DUES - POM No.30/16.03.2020., Page No.-108

It would be seen from the table furnished below that Royalty, VAT, Labour Cess, CGST/OGST, Income Tax and P.Tax amounting to **Rs 64,89,521.00** is outstanding for deposit as on 31.03.2019. The local authority may clarify

the reason for non remittance of Govt. dues into proper quarters and person responsible for the lapses.

SI No	Head	Outstanding for Deposit at the beginning of the Year as on 01.04.2018	Amount collected during the Year 2018-19	Total (Rs.)	Amount remitted during the Year 2018-19	Balance to be Remitted at the end of the Year 30.03.19
1	Royalty	1731894.00	2246710.00	3978604.00	2274060.00	1704544.00
2	VAT	1777871.00	0.00	1777871.00	0.00	1777871.00
3	CGST/OGST	0.00	1453222.00	1453222.00	1389348.00	63874.00
4	Lab Cess	1988686.00	1386388.00	3375074.00	1342254.00	2032820.00
5	Income Tax	777774.00	1405872.00	2183646.00	1644834.00	538812.00
6	Professional Tax	260875.00	243125.00	504000.00	132400.00	371600.00
	Grand Total	6537100.00	6735317.00	13272417.00	6782896.00	6489521.00

In response to audit objection memo, the local authority replied that the un deposited Govt. revenues will be deposited to proper quarters soon and compliance reported to Audit. The balance amount of **Rs. 64, 89,521.00** may be deposited in proper head of Account under compliance to Audit.

19.2 - Audit of Loan –

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-2018-19. However, the local authority is suggested to maintain a loan register.

19.3 - Position of EPF- POM No.29/16.03.2020., Page No.-107

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 E.P.F (Employee's Share of contribution deduct from their respective Salary) is furnished below:-

Particulars	Amounts(Rs.)
-------------	--------------

Opening Balance as on 01.04.2018	0.00
Amount Deducted during the Year 2018-19	2500467.00
Total (Rs)	2500467.00
Amount Deposited during the Year 2018-19	2500467.00
Balance to be Deposited as on 31.03.2019	0.00

Reconciliation of OB:-

In response to audit objection memo, the local authority replied that an amount of Rs. 21, 40,350.00 has been deposited to Govt. during the FY-2015-16 vide the following Treasury Chhalans / Vouchers. The current Audit verified all the Treasury Chhalans and found correct. As such now the balance amounts to be deposited as on 01.04.2018 towards E.P.F Contribution is **NIL**. Accordingly the OB taken as per Audit is **0.00**.

Dues for the month of	Employer's share of Contribution	Employee's share of contribution	Admin Charges	Total	DEPOSITED AMOUNT	CH.TRRN NO.	DATE	PAID VIDE VR.NO./ Dt.
Jun-14	115470	110980	12262	236712	236712	3611505000737	15.05.2015	86/12.05.2015
Jul-14	116440	111911	10349	238700	238700	3611505000739	15.05.2015	87/12.05.2015
Aug-14	117958	113370	10483	241811	241811	3611505000751	15.05.2015	88/12.05.2015
Sep-14	115758	111129	10279	237166	237166	3611505000742	15.05.2015	89/12.05.2015
Oct-14	116722	112055	10364	239141	239141	3611505000744	15.05.2015	90/12.05.2015
Nov-14	115580	110958	10262	236800	236800	3611505000745	15.05.2015	91/12.05.2015
Dec-14	118538	113798	10525	242861	242861	3611505000746	15.05.2015	92/12.05.2015
Jan-15	116928	112252	8150	237330	237330	3611505000747	15.05.2015	93/12.05.2015
Feb-15	113229	108701	7899	229829	229829	3611505000749	15.05.2015	94/12.05.2015
TOTAL(Rs .)	1046623.00	1005154.00	90573.00	2140350.00	2140350.00			

ABSTRACT OF E.P.F CONTRIBUTION DURING THE YEAR-2018-19:-

The details of E.P.F Contribution (Employer's share of Contribution + Employee's share of contribution + Administrative Charges) of Municipality Staff during the FY-2018-19 as follows:-

Dues for the month of	Employer's share of Contribution	Employee's share of contribution	Admin Charges	Total (Rs.)	DEPOSITED AMOUNT	CH.TRRN NO.	DATE	PAID VIDE VR.NO./ Dt.
Mar-18	213345.00	204812.00	11094.00	429251.00	429251.00	3611804002927	16.04.2018	29/16.04.2018

Apr-18	213524.00	204981.00	11102.00	429607.00	429607.00	361180500 2080	16.05.2018	108/16.05. 2018
May-18	214977.00	206379.00	11179.00	432535.00	432535.00	361180600 1169	11.06.2018	173/11.06. 2018
May-18	1694.00	1626.00	88.00	3408.00	3408.00	361180600 1170	11.06.2018	173/11.06. 2018
Jun-18	214779.00	206187.00	8590.00	429556.00	429556.00	361180700 2036	12.07.2018	258/11.07. 2018
Jul-18	218880.00	210103.00	8755.00	437738.00	437738.00	361180800 2119	13.08.2018	332/13.08. 2018
Aug-18	217955.00	209215.00	8718.00	435888.00	435888.00	361180900 1757	12.09.2018	398/12.09. 2018
Sep-18	212909.00	204380.00	8517.00	425806.00	425806.00	361181000 1467	11.10.2018	441/11.10. 2018
Oct-18	214657.00	206054.00	8586.00	429297.00	429297.00	361181100 3090	14.11.2018	515/12.11. 2018
Nov-18	218094.00	209348.00	8724.00	436166.00	436166.00	361181200 2699	14.12.2018	627/14.12. 2018
Nov-18	1875.00	1800.00	75.00	3750.00	3750.00	361181200 2708	14.12.2018	627/14.12. 2018
Dec-18	215628.00	206984.00	8625.00	431237.00	431237.00	361190100 2238	14.01.2019	663/11.01. 2019
Jan-19	217872.00	209133.00	8715.00	435720.00	435720.00	361190200 2303	14.02.2019	719/14.02. 2019
Jan-19	1875.00	1800.00	75.00	3750.00	3750.00	361190200 2307	14.02.2019	719/14.02. 2019
Feb-19	226732.00	217665.00	9069.00	453466.00	453466.00	361190300 1523	11.03.2019	775/11.03. 2019
TOTAL (Rs.)	2604796.0 0	2500467.0 0	111912.00	5217175.0 0	5217175.0 0			

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

Audit Suggestion-

The present Audit gives following suggestions / recommendations:-

1. Double entry accrual based accounting system (DEABAS) may be maintained.
2. Conduct physical verification of liquid cash, stock and store periodically.
3. To maintain all Records and Registers prescribed under OM Rules, 1953.
4. To make analysis of the Closing Balance of Cash Book at the end of each month.

5. To prepare Realistic Budget.
6. Parking of Municipal fund in eligible Banks.
7. To reconcile the Cash Book balance with the Bank balance at the end of each month.
8. To adjust the outstanding advance promptly and timely.
9. To utilize the sanctioned Grant fully during the Year for which they meant.
10. Submit Utilization Certificates to proper quarters promptly.
11. Ensure cent per cent collection of different Taxes, Fees and Fines.
12. Deposit E.P.F Contribution 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

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 Pass Book 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 all 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 Audit Para- 3 may be maintained. Summing up, the financial account of Bargarh Municipality for the financial year 2018-19 is far from satisfaction. It needs more improvement. The kind attention of the Executive Officer is invited for better maintenance of Accounts.

20.3 - Result Of Audit

As a Result of this Audit, a sum of **Rs.1,19,78,587.00** was Kept Under Objection, an amount of **Rs. 38,88,702.00** was Suggested for Recovery and **Rs.21,80,432.00** was Surcharge-able. Besides this, a sum of **Rs 2,34,738.00** was recovered on the Spot at the instance of Audit.

As a result of this Audit transactions involving a sum of Rs 11978587.00 are held under objection which include an amount of Rs 3888702.00 suggested for recovery. Besides, a sum of Rs 234738 was recovered at the

instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	2331770.00	2331770.00	623500.00	0.00	0.00	
2	13.10	0.00	6562500.00	0.00	0.00	0.00	
3	14.5	0.00	7410.00	0.00	0.00	0.00	
4	14.6	0.00	309875.00	0.00	0.00	0.00	
5	14.7	1556932.00	1556932.00	1556932.00	0.00	0.00	
6	14.8	0.00	1210100.00	0.00	0.00	0.00	
Total		3888702.00	11978587.00	2180432.00	0.00	0.00	

Spot Recovery

SI No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Para-14.02/POM Page-66-70	47811/56	2020-03-21	500	Sri J.Surjal,OP
2	Para-14.02/POM Page-66-70	46628/44	2020-02-28	300	Sri C.M.Dora,TC
3	Para-15.13/POM Page-128	46647/44	2020-05-12	10050	Sri Hrushikesh Meher,Contractor
4	Para-15.12/POM Page-135	46652/44	2020-05-12	26329	Sri Hrushikesh Meher,Contractor
5	Para-15.11/POM Page-133-134	46651/44	2020-05-12	3175	Sri Hrushikesh Meher,Contractor
6	Para-15.10/POM Page-132	46650/44	2020-05-12	10540	Smt. Priya Tandi, Contractor
7	Para-15.09/POM Page-130-131	46649/44	2020-05-12	8792	Sri Arun Kumar Dalai,Contractor
8	Para-15.08/POM Page-129	46648/44	2020-05-12	19813	Sri Hrushikesh Meher,Contractor
9	Para-15.07/POM Page-126-127	46646/44	2020-05-12	3228	Sri Hrushikesh Meher,Contractor
10	Para-15.06/POM Page-124-125	46645/44	2020-05-12	24484	Smt. Priya Tandi, Contractor
11	Para-15.04/POM Page-80	46643/44	2020-05-12	5593	Sri Dillip Kumar Dash,Contractor

12	Para-15.05/POM Page-122-123	46644/44	2020-05-12	7642	Sri Hrushikesh Meher, Contractor
13	Para-15.02/POM Page-78	46641/44	2020-05-12	3485	Sri Hrushikesh Meher, Contractor
14	Para-15.03/POM Page-79	46642/44	2020-05-12	3035	Sri Hrushikesh Meher, Contractor
15	Para-15.01/POM Page-77	46640/44	2020-05-12	5320	Sri Hrushikesh Meher, Contractor
16	Para-14.04/POM Page-51	Online Account Deposit	2020-06-08	8000	Smt. Manibala Nag, IHL Ben.
17	Para-14.03/POM Page-74-75	46614/44	2020-02-28	1468	Sri R.Sing, Dr
18	Para-14.03/POM Page-74-75	46615/44	2020-02-28	2908	Sri A.Suna, Dr
19	Para-14.03/POM Page-74-75	46610/44	2020-02-28	2398	Sri H.Kuar, Dr
20	Para-14.03/POM Page-74-75	46611/44	2020-02-28	4491	Sri P.Kumbhar, Dr
21	Para-14.03/POM Page-74-75	46612/44	2020-02-28	2116	Sri S.Gurla, Dr
22	Para-14.03/POM Page-74-75	46613/44	2020-02-28	9096	Sri D.Bhesera, Dr
23	Para-14.03/POM Page-74-75	46617/44	2020-02-28	1494	Sri M.Nag, dr
24	Para-14.03/POM Page-74-75	46609/44	2020-02-28	7017	Sri S.Gurla, Dr
25	Para-14.03/POM Page-74-75	46608/44	2020-02-28	4366	Sri P.Kumbhar, Dr
26	Para-14.03/POM Page-74-75	46616/44	2020-02-28	1599	Sri R.Kumbhar, Dr
27	Para-14.03/POM Page-74-75	46618/44	2020-02-28	4446	Sri S.Suna, Dr
28	Para-14.03/POM Page-74-75	46620/44	2020-02-28	2936	Sri B.Gurla, D
29	Para-14.03/POM Page-74-75	46619/44	2020-02-28	3047	Sri J.L.Seth, Dr
30	Para-14.03/POM Page-74-75	46621/44	2020-02-28	3672	Sri K.Gurla, Dr
31	Para-11.1/POM Page-27-28	47321/51	2020-02-11	60	Sri S.K.Das, TC
32	Para-14.02/POM Page-66-70	46639/44	2020-05-08	3000	Sri B.R.Pradhan, TC
33	Para-14.02/POM Page-66-70	46626/44	2020-02-28	600	Sri C.M.Dora, TC
34	Para-14.02/POM Page-66-70	47813/56	2020-03-21	300	Sri T.Parida, TC
35	Para-14.02/POM Page-66-70	46630/44	2020-02-28	600	Sri T.Mahakud, OP
36	Para-14.02/POM	46634/44	2020-02-28	3300	Sri P.Pradhan, TC

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37	Para-14.02/POM Page-66-70	46629/44	2020-02-28	1200	Sri K.P.Sahu,TC
38	Para-14.02/POM Page-66-70	46631/44	2020-02-28	300	Sri I.Naik,TC
39	Para-14.02/POM Page-66-70	47815/56	2020-03-23	600	Sri A.Meher,TC
40	Para-14.02/POM Page-66-70	46623/44	2020-02-28	1400	Sri M.B.Suna,TC
41	Para-14.02/POM Page-66-70	47810/56	2020-03-21	300	Sri J.Surjal,OP
42	Para-14.02/POM Page-66-70	46622/44	2020-02-28	3600	Sri S.Ku.Dash,TC
43	Para-14.02/POM Page-66-70	46627/44	2020-02-28	3200	Sri C.R.Mahapatra,T C
44	Para-14.01/POM Page-62	46624/44	2020-02-28	350	Sri S.Panigrahi,I/C A/C
45	Para-14.02/POM Page-66-70	47812/56	2020-03-21	600	Sri Keshaba Bhoi,TC
46	Para-11.5/POM Page-49-50	47809/56	2020-03-21	29	Sri J.Surjal,OP
47	Para-11.6/POM Page-71-72	47808/56	2020-03-20	600	Sri H.Ch.Meher,JA
48	Para-11.5/POM Page-49-50	46637/44	2020-02-28	450	Sri A.Kumbhar,OP
49	Para-11.4/POM Page-48	46636/44	2020-02-28	540	Sri B.Tandi,OP
50	Para-11.4/POM Page-48	47384/51	2020-03-12	3000	Sri S.Sahu,JA
51	Para-11.3/POM Page-41-41	46633/44	2020-02-28	145	Sri P.Pradhan
52	Para-11.3/POM Page-41-41	46632/44	2020-02-28	750	Sri G.Seth,TC
53	Para-11.3/POM Page-41-41	47322/51	2020-02-11	20	Sri P.L.Mohapatra,O P
54	Para-11.3/POM Page-41-41	47342/51	2020-02-11	500	Sri B.B.Mishra,OP
55	Para-11.3/POM Page-41-41	47340/51	2020-02-13	9600	Sri A.Kumbhar,OP
56	Para-11.2/POM Page-39-40	46625/44	2020-02-28	1000	Sri C.M.Dora,TC
57	Para-11.2/POM Page-39-40	47336/51	2020-02-11	1900	Sri T.D.Sahu,TC
58	Para-11.2/POM Page-39-40	47375/51	2020-02-11	1000	Sri S.Ku.Panda,MIS
59	Para-11.2/POM	47318/51	2020-02-11	30	Sri

	Page-39-40				H.Ch.Meher,JA
60	Para-11.2/POM Page-39-40	47319/51	2020-02-11	3000	Sri H.Ch.Meher,JA
61	Para-11.1/POM Page-27-28	46635/44	2020-02-28	1304	Sri K.B.Meher,TC
62	Para-11.1/POM Page-27-28	47320/51	2020-02-11	120	Sri J.Surjal,OP
				Total	234738

Audit Certificate

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

Approved by:
District Audit Officer
Local Fund Audit,BARAGARH