

LOCAL FUND AUDIT, BARAGARH, ODISHA

CATEGORY : Municipality/Municipal Corporation		Audit Report No : 560248/AR/2020-2021-BARAGARH
PARA: 1 TITLE SHEET		
1	Name of the Institution :	Bargarh Municipality. Bargarh
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	1.SRI SUSHANTA ROUT, FROM DTD.01.04.2019 TO 10.09.2019 2.SRI DOULAT CHANDRAKAR, OAS, SB-1, FROM DTD.11.09.2019 TO 18.09.2019 3.DR.RAJESH KUMAR SAHU, OAS, FROM DTD.19.09.2019 TO 31.03.2020
	Name of the Local Authority at the time of Audit :	Dr. RAJESH KUMAR SAHU, OAS
4	Duration of Audit :	26-05-2020 To 13-09-2020 (Mandays Consumed :- 66)
5	Name of the Auditors :	SUSHANTA KUMAR NANDA - Lead Auditor(26-05-2020 to 13-09-2020) Lalit Mohan Bhoi - Auditor(26-05-2020 to 13-09-2020)
6	Name of the Reviewing Officer :	NAVIDAITYA NAYAK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	03-12-2020
8	Entry Conference Date :	26-05-2020
9	Exit Conference Date :	
10	Name of the District Audit Officer :	NAVIDAITYA NAYAK
11	Date of approval of report by District Audit Officer :	

Para1.1 :- Demographic information:-

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

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Copy of Application Form	Dt.27.05.2020, Before Transaction	181 nos.	181 nos.	Stock Register Page No-87	Nil
2	User Fees Rs.20.00 Per Leaf	Dt.27.05.2020, Before Transaction	80 nos.	80 nos.	Stock Register Page No-29	Nil
3	Mutation Application Form	Dt.27.05.2020, Before Transaction	486 nos.	486 nos.	Stock Register Page No-41	Nil
4	Building Plan Approval Form	Dt.27.05.2020, Before Transaction	1414 nos.	1414 nos.	Stock Register Page No-03	Nil
5	User Fees Rs.10.00 Per Leaf	Dt.27.05.2020, Before Transaction	122 nos.	122 nos.	Stock Register Page No-161	Nil
6	Service Tax Receipts Books	Dt.27.05.2020, Before Transaction	05 nos.	05 nos.	Stock Register Page No-125	Nil
7	Toy Train Ticket Receipts Book	Dt.27.05.2020, Before Transaction	180 nos.	180 nos.	Stock Register Page No-151	Nil
8	Market Fees Receipts Book	Dt.27.05.2020, Before Transaction	38 nos.	38 nos.	Stock Register Page No-102	Nil
9	Cattle Market Receipts Book	Dt.27.05.2020, Before Transaction	1498 nos.	1498 nos.	Stock Register Page No-79	Nil
10	Holding Tax Receipt Books	Dt.27.05.2020, Before Transaction	36 nos.	36 nos.	Stock Register Page No-15	Nil
11	Parking Fees Receipts Book	Dt.27.05.2020, Before Transaction	1378 nos.	1378 nos.	Stock Register Page No-29	Nil
12	Service Postage Stamps	Dt.27.05.2020, Before Transaction	Rs.266.00	Rs.266.00	Stock Register Page No-03	Nil
13	Gandhi Children Park Receipts Book	Dt.27.05.2020, Before Transaction	60 nos.	60 nos.	Stock Register Page No-47	Nil
14	Miscellaneous Receipt Books	Dt.27.05.2020, Before Transaction	10 nos.	10 nos.	Stock Register Page No-01	Nil

15	Cash in hand	Dt.27.05.2020, Before Transaction	Rs. Nil	Rs. Nil	Subsidiary Cash Book Page No-12	Nil
16	Measurement Books	Dt.27.05.2020, Before Transaction	04 nos.	04 nos.	Stock Register Page No-09	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.27.05.2020 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.27.05.2020 vide Cash Book Page No-12. 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	Abstract of the Budget Estimate	Rule 74	Form No. I-A
2	Budget Estimate	Rule 74	Form No. I
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.

- 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.
- 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.

3. **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.
4. **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.
5. **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.
6. **Register of Bank Pass Books:** -Register of Bank Pass Books to be maintained by the Cash section though it is important to watch the cash inflow and out flow as there are about **78** numbers of Bank Pass Books in operation by the Municipality.
7. **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.
8. **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.
9. **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 - 2019-2020

SlnO	Name of the Cash Book	OB as on Date	Openin g Balanc e(In Rs:)	Receip t during the Year under Audit(In Rs:)	Total(In Rs:)	Expen diture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT)	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:)(C ASH BOOK)	Differe nce(In Rs:)	Remar ks
1	ALL CASH BOOKS	01-04-2019	302012 445.56	389851 841.66	691864 287.22	287649 081.04	31-03-2020	404215 206.18	31-03-2020	404139 206.18	76000.00	
	GRAN D TOTAL		302012 445.56	389851 841.66	691864 287.22	287649 081.04		404215 206.18		404139 206.18	76000.00	

Comments

Para 4.1:- Cash Book wise Financial Position for the year 2019-20:-

An abstract of financial position of the Municipality for the financial year 2019-20 is furnished below:-

SL No.	NAME OF CASH BOOK	OB as on 01.04.19	RPT	TOTAL	EXP	CB as on 31.03.20 AS PER AUDIT	CB as on 31.03.20 AS PER CASH BOOK	Difference
1	ACCOUNT ANT CASH BOOK	73162502.47	148035189.54	221197692.01	135242751.94	85954940.07	85954940.07	0.00
2	MBPY CASH BOOK	34079736.00	41480914.00	75560650.00	67620875.00	7939775.00	7939775.00	0.00
3	NULM	2205253.82	1812996.00	4018249.82	1066259.00	2951990.82	2951990.82	0.00
4	NFBS	980349.63	32749.00	1013098.63	200070.80	813027.83	813027.83	0.00
5	LFS CASH BOOK	2756.00	95.00	2851.00	0.00	2851.00	2851.00	0.00
6	NON-LFS CASH BOOK	1407525.20	44410.00	1451935.20	0.00	1451935.20	1451935.20	0.00
7	BRGF	5662068.00	190534.00	5852602.00	982190.00	4870412.00	4870412.00	0.00

		0		0		0	0	
8	AWC	24810421.00	8850445.00	33660866.00	3181204.00	30479662.00	30479662.00	0.00
9	14TH FC	26280651.50	53341130	79621781.50	21717020	57904761.50	57904761.50	0.00
10	SD/HSY CASH BOOK	9026908.12	5945546.00	14972454.12	4967865.00	10004589.12	9968589.12	36000.00
11	4TH SFC/MV/M AIN R&B /NRB CASH BOOK	27755558.88	12205091.00	39960649.88	5285720	34674929.88	34674929.88	0.00
12	ROAD DEVELOPMENT	1066427.00	33721.00	1100148.00	0.00	1100148.00	1100148.00	0.00
13	IHSDP CASH BOOK	24618120.20	1278884.12	25897004.32	556224.00	25340780.32	25340780.32	0.00
14	SBM	43049092.00	83170679.00	126219771.00	21476387.00	104743384.00	104703384.00	40000.00
15	4TH SFC /DEVOLUTION	20015062.25	24799790.00	44814852.25	17843776.00	26971076.25	26971076.25	0.00
16	UNNATI	7185148.39	8555295.00	15740443.39	7213738.30	8526705.09	8526705.09	0.00
17	BIJU YUBA BAHINI	276422.10	74373.00	350795.10	295000.00	55795.10	55795.10	0.00
18	MPLAD	428443.00	0.00	428443.00	0.00	428443.00	428443.00	0.00
	GRAND TOTAL	302012445.56	389851841.66	691864287.22	287649081.04	404215206.18	404139206.18	76000.00

Reconciliation of Difference:-

Difference in Closing Balance:-

CB as per Cash Book as on 31.03.2020	404139206.18
SD/HSY Cash Book	
Add:- An amounts of Rs.36000.00 has been paid in excess towards Harishchandra Sahayata due to excess payment shown in Cash Book against the actual payment done vide Voucher No-38/09.07.19,94/18.02.20 & 103/30.03.20 .	36000.00
SBM Cash Book	
Add:-An amounts of Rs.40000.00 has been paid in excess due to issuing of double cheque in favor of 5 nos. of IHHL Beneficiaries vide Ch. No-143929/27.12.18,143873/18.06.19 ,	40000.00

143885/24.07.19 , 143889/28.08.19 & 143977/30.12.19 @Rs.8000/each and again a letter advice has been issued from EO against the same Beneficiaries to the BM,AXIS Bank.

CB as per Audit as on 31.03.2020

404215206.18

Para 4.2:- Details of Closing Balance as per Cash Book as on 31.03.2020:-

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 31.03.2020
1	MBPY	1	ICICI BARGARH	63705001594	5474621.00
		2	ICICI BARGARH	63701000896	201567.00
		3	ICICI BARGARH	63701000911	913809.00
		4	ICICI BARGARH	63701000912	426870.00
		5	SBI, Bargarh	30881868414	922908.00
				Total	7939775.00
2	NULM	1	BOI, Bargarh	558510110011764	884375.72
		2	SBI, Bargarh	31058633527	675167.70
		3	PNB, Bargarh	420000100004663	0.00
		4	UCO Bank, Bargarh	6380100005808	0.00
		5	UCO Bank, Bargarh	6380100003609	0.00
		6	PNB, Bargarh	420000100004593	0.00
		7	IOB, Bargarh	150401000001044	0.00
		8	Andhra Bank, Bargarh	3801100003855	0.00
		9	Union Bank, Bargarh	369302010001965	11696.40
		10	SDCC, Mahila Branch, Bgh	15053001457	0.00
		11	Allahabad Bank	50442897640	52894.00
		12	IOB, Bargarh	150401000006666	864483.00
		13	HDFC, Bargarh	50100260652558	463374.00
		14	UBI, Bargarh	454010024813	0.00
				Total	2951990.82
3	NFBS	1	IOB, Bargarh	150401000003350	160345.83
		2	ICICI, Bank	63701000913	652682.00

				Total	813027.83
4	LFS Pension	1	SBI, Bargarh	30333108469	2851.00
				Total	2851.00
5	Non-LFS	1	SBI, Bargarh	11042700706	1451935.20
				Total	1451935.20
6	BRGF	1	BOB, Bargarh	32550100004199	4870412.00
				Total	4870412.00
7	AWC	1	HDFC Bank Bargarh	50100079225477	12260634.00
		2	Indian Bank Bargarh	6594191061	18219028.00
				Total	30479662.00
8	14th FC	1	SBI, Bargarh	31294644880	87200.50
		2	PL AC	ID-18	57817561.00
				Total	57904761.50
9	SD/Harishchandra	1	HDFC Bank Bargarh	5020002731769	231405.12
		2	Canara Bank	3140101006641	1097255.00
		3	ICICI, Bank	63701000965	8639929.00
				Total	9968589.12
10	MV/4th SFC/R & B/NRB	1	BOI, Bargarh	558510110007400	19872020.88
		2	PL AC	ID-42	14802909.00
				Total	34674929.88
11	Road Development	1	SBI, Bargarh	31864022986	1100148.00
				Total	1100148.00
12	4th SFC Devolution	1	UBI, Bargarh	454011014985	779822.25
		2	PL AC	ID-54	20187362.00
		3	PL AC	ID-27	1316000.00
		4	PL AC	ID-30	4687892.00
				Total	26971076.25
13	IHSDP	1	Syndicate Bank	80142200022336	25107823.67
		2	HDFC Bank Bargarh	18171450000065	232956.65
				Total	25340780.32
14	SBM	1	SBI, Bargarh	35743272732	5809.00
		2	AXIS BANK BGH	915010037705824	61962732.00
		3	PL AC	ID-71	35984843.00
		4	PL AC	ID-72	5000000.00
		5	PL AC	ID-73	1750000.00
				Total	104703384.00
15	UNNATI	1	UCO Bank, Bargarh	6380110078402	8526705.09
				Total	8526705.09

16	BIJU YUBA BAHANI	1	SBI, Bargarh	37621570993	55795.10
				Total	55795.10
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	7091684.00
		3	P/L Account	ID-48	48624093.00
		4	P/L Account	ID-51	44400.00
		5	Syndicate Bank	80142200029401	2236097.73
		6	Axis Bank Bargarh	49201010007365 3	109313.00
		7	IDBI Bank Bargarh	74610400001285 6	-527080.17
		8	SBI Current Account	11042670237	3680929.16
		9	Allahabad Bank	50112299137	3614897.29
		10	BOI (GC Park)	55851011000545 8	570855.76
		11	DCB Bargarh	1031240022001	41533.20
		12	ICICI Bank Bargarh	63701000389	1190732.00
		13	Vijaya Bank	74100110100000 1	218423.00
		14	HDFC Bank Bargarh	18177620000024	-3846957.00
		15	HDFC Bank Bargarh	18171450000011	1726880.82
		16	ADB, Bargarh	10455633204	2378.40
		17	Allahabad C/A	21395644109	0.00
		18	BOB Bargarh	32550100010473	-5475163.00
		19	Syndicate Bank	80142210020453	16821.33
		20	Indian Bank Bgh	6517003252	3146362.00
		21	PNB Bargarh	40200001001605 6 1	2416038.90
		22	IDBI Bank Bargarh	74610400009730 7	32064.00
		23	PNB Bargarh	40200001001644 88	13653084.90
		24	ICICI, Bank ,Bargarh	063701000820	1154914.00
		25	ICICI, Bank ,Bargarh	063701000821	515230.00
		26	PNB Bargarh	40200001001640 9'9	19383.30
		27	IOB, Bargarh	15040100000566	2058195.50

			5	
	28	HDFC,Bargarh	50100299174133	0.00
	29	IDBI Bank Bargarh	74610400010817 1	244620.00
	30	IDBI Bank Bargarh	74610400010816 4	3395208.60
	31	HDFC Bank Bargarh	50100260652558	0.00
			Total	85954940.07
			Grand Total	404139206.18

Para 4.3:- Financial Statement (Receipt and Expenditure):-

RECEIPTS				
Sl. No.	Particulars	Receipts 2017-18	Receipts 2018-19	Receipts 2019-20
1	TAXES			
	Holding	2126754.75	2269914.95	2738344.35
	Latrine	349666.45	375463.45	458180.40
	Light	1403281.85	1511683.30	1829166.60
	Water	1390236.10	1496002.30	1828132.60
	Total	5269939.15	5653064.00	6853823.95
2	LICENSE AND OTHER FEES			
	Land	3745728.00	2713675.00	2850460.00
	Stall Rent	3042220.00	2699060.00	3337020.00
	U/S 290	561300.00	852700.00	947800.00
	Service Tax	231000.00	194425.00	199400.00
	Building Plan	1032100.00	397912.00	629977.00
	License Fee	0.00	0.00	0.00
	Land Road Side	0.00	0.00	22800.00
	Town Hall	431200.00	322000.00	297000.00
	Ananda Mandap	98700.00	520100.00	747800.00
	Total	9142248.00	7699872.00	9032257.00
3	RECEIPT UNDER SPECIAL ACT			
	Cattle Market	29145.00	34519.00	3900.00
	Parking Fee	296600.00	262640.00	210740.00
	Saleable Form	5340.00	3810.00	5410.00
	User Fees	219605.00	194425.00	125800.00
	Polythine Fine	0.00	0.00	46854.00
	RTI Act	616.00	149.00	216.00
	Total	551306.00	495543.00	392920.00
4	REVENUE DERIVED FROM MUNICIPAL			

	PROPERTY			
	Water Tanker	49565.00	31500.00	40000.00
	Gandhi Children Park	480415.00	602700.00	501660.00
	Hire Charges of Dozer	41800.00	52200.00	45400.00
	Cess Pool	229000.00	190500.00	183800.00
	Hire Charges of Ladder	0.00	0.00	1000.00
	Market Fee	691465.00	667285.00	666425.00
	Mobile Toilet	78000.00	49000.00	41000.00
	Road Cutting	20741.00	93970.00	94330.00
	Total	1590986.00	1687155.00	1573615.00
5	GRANT RECEIVED FROM STATE GOVERNMENT			
	14th FC Basic Grant	34670000.00	39080000.00	53301000.00
	MV TAX	6489000.00	6962000.00	7806000.00
	Maintenance Of R & B	4371000.00	2944473.00	3242000.00
	Maintenance Of Non-Residential Building	474000.00	466254.00	513000.00
	Road Development	0.00	0.00	0.00
	Devolution Fund	22069000.00	21564000.00	21940000.00
	Creation of Capital Asset (CCA)	2804000.00	1856000.00	1846000.00
	Maintenance of Capital Asset (MCA)	0.00	863000.00	884000.00
	Entry Tax for Salary & Establishment Cost (OC Grant)	65965000.00	71041000.00	78824000.00
	LFS & Non-LFS Pension	0.00	0.00	0.00
	Solid Waste Management	0.00	0.00	79414000.00
	AWC Building	16800000.00	11200000.00	7700000.00
	Hon. & TA/DA	69450.00	44400.00	0.00
	Arrear Pension & Basic Service	30468000.00	33313000.00	37320000.00
	WODC	3400000.00	2600000.00	0.00
	MP LAD	0.00	0.00	0.00
	MLALAD	1500000.00	1900000.00	0.00
	SDPF(Under MLALAD)	0.00	500000.00	0.00
	BRGF	0.00	0.00	0.00
	Critical Gap Fund	1400000.00	2700000.00	0.00

	Protection & Conservation of Water Bodies	0.00	12600000.00	0.00
	Grant of Attabira NAC	0.00	0.00	0.00
	UNNATI	7234150.00	25000000.00	5000000.00
	NULM	5289000.00	2056087.00	1261680.00
	SBM	387550.00	43588000.00	2042450.00
	PEETHA	0.00	500000.00	500000.00
	BIJU YUBA VAHINI	0.00	786470.00	70000.00
	Preventive Measures towards Novel Corona Virus	0.00	0.00	2500000.00
	GRAND TOTAL OF GRANTS	203390150.00	281564684.00	304164130.00
6	OTHER THAN GRANT			
	SDRF-Collector Bargarh	0.00	29580.00	0.00
	Harishchandra Sahayata	0.00	609000.00	432000.00
	MBPY	18393372.00	35010500.00	40308900.00
	NFBS	0.00	620000.00	0.00
	BLO REMUNERATION	503250.00	427000.00	434000.00
	Dhanu Yatra Funds Received From DYMS	0.00	0.00	157500.00
	Rogi Kalyan Samiti	0.00	35100.00	0.00
	CDMO Bargarh	0.00	129600.00	25000.00
	Total	18896622.00	36860780.00	41357400.00
7	DEPOSITS			
	EMD/ISD	8200.00	1128500.00	205000.00
	Security Deposit from Market Complex & Others	9396582.00	24549000.00	1890000.00
	Total	9404782.00	25677500.00	2095000.00
8	Miscellaneous			
	Slum Quarter Rent	0.00	0.00	0.00
	IHSDP beneficiary contribution	0.00	0.00	0.00
	Audit recovery	82927.00	259838.00	803266.00
	Renewal of Contractor License	0.00	0.00	2000.00
	Wall Painting	0.00	0.00	0.00
	Refund of Salary	0.00	0.00	0.00
	Refund of Revolving	0.00	0.00	10000.00

	Fund			
	Mobile Tower Rent/Installation	0.00	450000.00	20000.00
	Marriage Registration Fees	36000.00	33000.00	26000.00
	Tender Paper Cost	1602067.00	1878120.00	198500.00
	Received in General Cash Book from IHSDP Cash Book	20400000.00	14037079.00	0.00
	Received Land-Bench Mark Value Fund from General Cash Book to NULM Cash Book	0.00	0.00	372327.00
	Received Land-Bench Mark Value Fund For 2019-20	0.00	0.00	85921.00
	Received in IHSDP from General Cash Book (Funds Recoupment)	62000630.00	15654529.00	0.00
	Received from RD to SBM Cash Book	692550.00	0.00	0.00
	Received from NULM Cash Book to General Cash Book towards Recoupment of Cos Salary	0.00	801780.00	556757.00
	Bank Interest	9445351.64	7076600.24	8129462.51
	Received Back of Un-Cleared Cheque	0.00	0.00	1552241.00
	Received Back of Left Out IHSDP Fund in HDFC A/C-00065	0.00	0.00	207373.65
	Total	94259525.64	40190946.24	11963848.16
9	ADJUSTMENT			
	Royalty	1494936.00	2246710.00	846210.00
	Withheld	2272944.00	12763.00	0.00
	CGST/SGST	1048018.00	1453222.00	1260340.00
	Labour Cess	858758.00	1386388.00	591871.00
	Income Tax	823137.00	1405872.00	688495.00
	Security Deposit (Dev.Works)	0.00	4228786.00	1678681.00
	Empty Cement Bags	199756.00	251387.00	103990.00
	Professional Tax	260225.00	243125.00	221350.00
	Pension Contribution	40840.00	10450.00	0.00
	Bank Loan	3250.00	0.00	0.00
	IT of EO (wrongly	0.00	0.00	2500.00

	deduct from Salary)			
	LIC	77276.00	74441.00	69307.00
	HRA	6200.00	4800.00	4800.00
	HBA	8000.00	0.00	0.00
	GPF	75000.00	63750.00	35000.00
	CPF	156000.00	109000.00	0.00
	EPF	2295139.00	2500467.00	2718992.00
	NPS	0.00	64012.00	102258.00
	Red Cross	0.00	125.00	7180.00
	FANI Assistance	0.00	0.00	127116.00
	Salary & Other Adjustment	0.00	95964.00	197458.00
	Advance Adjustment	6137714.00	4703230.00	3760081.00
	e-Municipality Modules of Property Tax			3218.55
	Total	15757193.00	18854492.00	12418847.55
	Grand Total	358262751.79	418684036.24	389851841.66

EXPENDITURE

Sl. No.	Particulars	Expenditure-2017-18	Expenditure-2018-19	Expenditure-2019-20
1	General Establishment (Including EO)			
	Office Estd. Pay	895423.00	974566.00	1202518.00
	Office Estd. Grade pay	231470.00	226416.00	166622.00
	Office Establishment DA	1388495.00	1500278.00	1030930.00
	Office Estd. HRA	93352.00	95093.00	67733.00
	Office Estd. OA	1500.00	1735.00	796.00
	Pension Contribution	0.00	248912.00	0.00
	TOTAL	2610240.00	3047000.00	2468599.00
2	Collection Establishment			
	Tax Estd. Pay	600480.00	640615.00	692197.00
	Tax Estd. Grade pay	127200.00	123802.00	125637.00
	Tax Estd. DA	972658.00	1007948.00	1089527.00
	Tax Estd. HRA	72768.00	70718.00	75924.00
	OA	0.00	0.00	0.00
	TOTAL	1773106.00	1843083.00	1983285.00
3	Octroi Establishment			

	Octroi Estd. Pay	3121128.00	4862457.00	5277651.00
	Octroi Estd. Grade Pay	587252.00	545631.00	587919.00
	Octroi Estd. DA	4954111.00	4894552.00	4662140.00
	Octroi Estd. HRA	364902.00	343051.00	313952.00
	Octroi Estd. OA/INN	1856568.00	364173.00	407216.00
	TOTAL	10883961.00	11009864.00	11248878.00
4	Public Health Establishment			
	P.H. Estd. Pay	466720.00	313810.00	201400.00
	P.H. Estd. Grade Pay	79200.00	53400.00	34600.00
	P.H. Estd. DA	729747.00	523360.00	349288.00
	P.H. Estd. HRA	54592.00	36724.00	23604.00
	TOTAL	1330259.00	927294.00	608892.00
5	Works Establishment			
	Works Estd. Pay	1084404.00	1381829.00	1516722.00
	Works Estd. Grade Pay	250500.00	332017.00	241800.00
	Works Estd. DA	1326152.00	1829826.00	1195614.00
	Works Estd. HRA	91874.00	128596.00	97029.00
	OA	1500.00	0.00	0.00
	TOTAL	2754430.00	3672268.00	3051165.00
6	UBS Establishment			
	UBS Estd. Pay	606118.00	615930.00	496207.00
	UBS Estd. Grade Pay	159626.00	180360.00	146820.00
	UBS Estd. DA	369429.00	282196.00	201396.00
	UBS Estd. HRA	29684.00	19892.00	13608.00
	UBS Estd. IA	31200.00	1440.00	1440.00
	CA	17231.00	18435.00	15050.00
	Pension Contribution	0.00	10450.00	0.00
	OA	0.00	0.00	0.00
	TOTAL	1213288.00	1128703.00	874521.00
7	Scavenging Establishment			
	Scavenging Estd. Pay	2517818.00	2316452.00	2762906.00
	Scavenging Estd. Grade Pay	535933.00	507526.00	411224.00
	Scavenging Estd. DA	3398412.00	3203432.00	2454064.00
	Scavenging Estd. HRA	251619.00	228496.00	194424.00
	Scavenging Estd. WA	6630.00	5790.00	4650.00

	TOTAL	6710412.00	6261696.00	5827268.00
8	Work Charge Office Establishment			
	WCOE Pay	2722796.00	3261338.00	5555357.00
	WCOE Grade Pay	800792.00	783559.00	716221.00
	WCOE DA	4708541.00	5736200.00	5279313.00
	WCOE HRA	360832.00	410558.00	454579.00
	WCOE WA	12000.00	11600.00	11340.00
	TOTAL	8604961.00	10203255.00	12016810.00
9	DLR Establishment			
	DLR Public Work Wages	706046.00	802991.00	1021060.00
	DLR Public Work Wages INN	0.00	152126.00	231387.00
	NMR Scavenging Wages	3915596.00	4210483.00	5125120.00
	NMR Scavenging Wages, INN	0.00	995809.00	1200319.00
	NMR Scavenging Wages, W/A	0.00	19980.00	19350.00
	Wages of Out-Sourcing Staff	4862800.00	6059822.00	358980.00
	Wages of Out-Sourcing Staff, INN	0.00	44824.00	66788.00
	TOTAL	9484442.00	12286035.00	8023004.00
10	DEPOSITS AND OTHERS			
	Professional Tax Deposit		132400.00	0.00
	LIC Deposit		74206.00	63603.00
	GPF Deposit		63750.00	30000.00
	HBA Deposit		0.00	0.00
	EPF Deposit		5217175.00	5638488.00
	NPS Deposit		112926.00	0.00
	CPF Deposit		129000.00	0.00
	FANI Assistance	0.00	0.00	126771.00
	TA		41362.00	11338.00
	LFS Pension		2599957.00	2699692.00
	Non-LFS Pension	3566260.00	13807311.00	15599575.00
	LFS & Non-LFS-ACP- Arrear		12376624.00	3210560.00
	Sanitary materials	0	0.00	2392792.00
	Remuneration & Medicine cost of Maternity Centre		225000.00	135000.00
	Salary Wages &	0.00	0.00	114578.00

	Arrear DA			
	Gratuity		10717775.00	0.00
	Un-utilised Leave Salary (ULS)		1979757.00	2975952.00
	OUTSOURCING SALARY DRIVER,ZAMADAR & OTHERS	0.00	0.00	10856488.00
	Development Works & Others Out Of Own Fund	10694490.00	18211863.00	17738865.00
	Refund of EMD	0	27000.00	3500.00
	Released of Security Deposit	2768619.00	1360021.00	964633.00
	Refund of APS	0	0.00	0.00
	Legal charges	87194.00	35050.00	23428.00
	Maintenance Of Street Light	664976.00	566.00	77243.00
	SA to Chairman / Vice Chairman	20000.00	0.00	0.00
	SA to Councilors	62650.00	0.00	0.00
	TOTAL	17864189.00	67111743.00	62662506.00
11	PUBLIC WORKS			
	Construction of Ananda Mandap	689445.00	0.00	0.00
	Renovation of Town Hall	3004118.00	0.00	0.00
	14th FC Basic Grant	38144620.50	41685233.00	21717020.00
	MV TAX	0.00	2497782.00	3406360.00
	Maintenance Of R & B	0.00	5442865.00	1357122.00
	Maintenance Of Non-Residential Building	0.00	824481.00	522238.00
	Road Development	14868314.00	0.00	0.00
	Devolution Fund	32263143.25	40089830.00	17610459.00
	4th FC	12303597.00	0.00	0.00
	Creation of Capital Asset (CCA)	0.00	912108.00	
	Maintenance of Capital Asset (MCA)	0.00	1104000.00	233000.00
	IHSDP(Dwelling House & Infrastructure)	0.00	15815348.00	556224.00
	OC Grant	38457870.04	0.00	0.00
	Solid Waste Management	0.00	0.00	6679157.00
	AWC Building	2824871.00	5395901.00	3181204.00

	Hon. & TA/DA	0.00	38450.00	0.00
	Arrear Pension & Basic Service	0.00	24858320.00	8433812.00
	WODC	294324.00	3125225.00	2453170.00
	MP LAD	0.00	0.00	0.00
	MLALAD	1366330.00	1558705.00	453365.00
	SDPF(Under MLALAD)	0.00	0.00	0.00
	BRGF	2262178.00	2546443.00	982190.00
	Critical Gap Fund	0.00	1521383.00	203108.00
	Protection & Conservation of Water Bodies (QUIDF)	0.00	0.00	432802.00
	Grant of Attabira NAC	0.00	12870426.00	0.00
	UNNATI	0.00	25336064.00	6763375.00
	NULM	4585736.04	2412363.00	509325.00
	SBM	3292134.00	20383328.00	14797230.00
	PEETHA	0.00	499910.00	450000.00
	BIJU YUBA VAHINI	0.00	529600.00	295000.00
	GRAND TOTAL OF GRANTS	154356680.83	209447765.00	91036161.00
12	OTHER THAN GRANT			
	NFSA	0.00	0.00	0.00
	Harishchandra Sahayata	0.00	591000.00	390000.00
	MBPY	26189400.00	27397880.00	67620875.00
	NFBS	320052.64	620000.00	200000.00
	Remuneration to BLO	0.00	427000.00	434000.00
	Dhanu Yatra Funds Received From DYMS	0.00	0.00	157500.00
	Total	26509452.64	29035880.00	68802375.00
	Printing and Stationery	1163451.00	527324.00	178180.00
	Telephone Charges	63680.00	21722.00	14000.00
	Internet Charges	0.00	0.00	18000.00
	Advertisement Charges	932433.00	735019.00	202643.00
	Energy Charges	2282424.00	1293875.00	0.00
	Payment of water charges	1794271.00	70100.00	0.00
	Programme and Meeting Expenses	0.00	274601.00	534765.00

	Valuation Organisation Contribution	0	310000.00	0.00
	Preparation of DPR		933392.00	264270.00
	EPF Data Uploading and DSC Card/Digital Sign.	0	69304.00	49416.00
	Engagement of Chartered Accountant	0	283200.00	0.00
	SWM Fuel Charges		7737113.00	7279144.00
	Office Contingency	0	136340.00	214860.00
	Hire Charges of Vehicle For Water Supply	0	1671168.00	0.00
	Hire Charges of JCB-Roller-Hitachi	709114.00	2653944.00	369605.00
	Obsequies Charges	0	5000.00	5000.00
	Maintenance Of Gandhi Children Park	761642.00	14125.00	216829.00
	Maintenance Of Ananda Mandap	0.00	31805.00	10290.00
	Maintenance Of Town Hall	0.00	48179.00	34182.00
	Booking Amount Refunds (Town Hall)	0.00	0.00	20000.00
	Maintenance Of Vehicle	675017.00	256487.00	1292820.00
	Purchase of Machinery	1855266.00	989628.00	183623.00
	Purchase of Furniture	0.00	0.00	10620.00
	Maintenance Of Machinery Equipment	0.00	113434.00	71490.00
	Postage Stamp	10550.00	6000.00	4000.00
	Indian Red Cross	0.00	7000.00	0.00
	Web-Side Renewal	0.00	18835.00	0.00
	Bank Charges	623.96	17519.67	40226.04
	Bank Loan	0.00	0.00	56000.00
	Online Deduction Cheque Returned	0.00	647798.00	0.00
	Transfer from General Cash Book to IHSDP	0.00	15654529.00	0.00
	Transfer from NULM Cash Book to General Cash Book towards recoupment	0.00	801780.00	556757.00

	of Cos Salary			
	Transfer Land-Bench Mark Value Fund from General Cash Book to NULM Cash Book	0.00	0.00	372327.00
	Transfer from General to IHSDP	20400000.00	14037079.00	0.00
	Transfer from IHSDP to General	62000630.00	0.00	0.00
	Transfer from R D to SBM	692550.00	0.00	0.00
	TOTAL	160647216.25	49366300.67	11999047.04
13	Govt. Dues and Extra Ordinary Debt.			
	Advance Paid	6913460.00	5187000.00	3390000.00
	Income Tax	307987.00	1644834.00	818819.00
	Labour Cess	304799.00	1342254.00	704215.00
	VAT/CGST/SGST	219188.00	1389348.00	1158532.00
	Royalty	225805.00	2274060.00	975004.00
	TOTAL	8202239.00	11837496.00	7046570.00
	GRAND TOTAL	386435424.08	417178382.67	287649081.04

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. 06/12.06.2020, Page No-26):-

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 2019-20 the total proposed receipt was Rs.368714923.00 But, as against this the actual receipt was Rs.389851841.66 so, there is a difference of 5.73 % between the proposed receipt and actual receipt.

Likewise the proposed expenditure as per annual budget 2019-20 was Rs.352025000.00 As against this the actual expenditure was Rs.287649081.04 so, there is a difference of (-) 18.29 % between the estimated expenditure and actual expenditure.

Receipts			Expenditures		
As per Budget	Actual	% of Variation	As per Budget	Actual	% of Variation
368714923.00	389851841.66	16.30 %	352025000.00	287649081.04	-18.29 %

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 4.6:-Assets and Liability:-

The Assets and Liability position of the Municipality for the financial 2019-20 as on 31.03.2020 is furnished below.

LIABILITIES	VALUE		ASSETS	VALUE
OUTSTANDING LOAN	0.00		INVESTMENT	33000.00
SALARY PAYABLE	4990861.00		OUTSTANDING ADVANCE	3103194.00
ENERGY CHARGES PAYABLE	7435026.00		CLOSING BALANCE OF ALL CASH BOOK	404215206.18
UN REMITTED GOVT. DUES	6441217.00		OUTSTANDING TAXES	13236997.00
DEPOSIT REFUNDABLE	2095000.00		AMOUNT SURCHARGED	2870496.00
UNSPENT GRANT	489301346.00		TOTAL	423458893.18
OUTSTANDING EPF DEPOSIT	12525.00		LIABILITY OVER ASSETS	86817081.82
ASSETS OVER LIABILITY	0.00			
TOTAL	510275975.00		TOTAL	510275975.00

It would be seen from the above table that the Liability of the Municipality is **Rs.8,68,17,081.82** 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 - 2019-2020

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yy yy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yy yy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANKS	000	01-04-2019	418148713.52	31-03-2020	404139206.18	14009507.34	
	GRAND TOTAL			418148713.52		404139206.18	14009507.34	

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 31.03.2020 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 31.03.2020	Closing Balance in Bank as mention in Cash Book as on 31.03.2020	Difference
1	MBPY	1	ICICI BARGARH	63705001594	5574100.00	5474621.00	99479.00
		2	ICICI BARGARH	63701000896	201567.00	201567.00	0.00
		3	ICICI BARGARH	63701000911	913809.00	913809.00	0.00
		4	ICICI BARGARH	63701000912	426870.00	426870.00	0.00
		5	SBI, Bargarh	30881868414	922908.00	922908.00	0.00
				Total	8039254.00	7939775.00	99479.00
2	NULM	1	BOI, Bargarh	558510110011764	884375.72	884375.72	0.00
		2	SBI, Bargarh	31058633527	675167.70	675167.70	0.00
		3	PNB, Bargarh	420000100004663	0.00	0.00	0.00
		4	UCO Bank, Bargarh	6380100005808	0.00	0.00	0.00

		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	0.00	0.00	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	52894.00	52894.00	0.00
		12	IOB, Bargarh	150401000006666	864483.00	864483.00	0.00
		13	HDFC, Bargarh	50100260652558	463374.00	463374.00	0.00
		14	UBI, Bargarh	454010024813	0.00	0.00	0.00
				Total	2940294.42	2951990.82	-11696.40
3	NFBS	1	IOB, Bargarh	150401000003350	160345.83	160345.83	0.00
		2	ICICI, Bank	63701000913	652682.00	652682.00	0.00
				Total	813027.83	813027.83	0.00
4	LFS Pension	1	SBI, Bargarh	30333108469	2851.00	2851.00	0.00
				Total	2851.00	2851.00	0.00
5	Non-LFS	1	SBI, Bargarh	11042700706	1451935.20	1451935.20	0.00
				Total	1451935.20	1451935.20	0.00
6	BRGF	1	BOB, Bargarh	32550100004199	4934984.00	4870412.00	64572.00
				Total	4934984.00	4870412.00	64572.00
7	AWC	1	HDFC Bank Bargarh	50100079225477	12260634.00	12260634.00	0.00
		2	Indian Bank Bargarh	6594191061	18219028.00	18219028.00	0.00
				Total	30479662.00	30479662.00	0.00
8	14th FC	1	SBI, Bargarh	31294644880	85173.50	87200.50	-2027.00
		2	PL AC	ID-18	57817561.00	57817561.00	0.00
				Total	57902734.50	57904761.50	-2027.00

9	SD/Harishchandra	1	HDFC Bank Bargarh	5020002731769	231405.12	231405.12	0.00
		2	Canara Bank	3140101006641	1097255.00	1097255.00	0.00
		3	ICICI, Bank	63701000965	8639929.00	8639929.00	0.00
				Total	9968589.12	9968589.12	0.00
10	MV/4th SFC/R & B/NRB	1	BOI, Bargarh	558510110007400	19906733.88	19872020.88	34713.00
		2	PL AC	ID-42	14802909.00	14802909.00	0.00
				Total	34709642.88	34674929.88	34713.00
11	Road Development	1	SBI, Bargarh	31864022986	1100148.00	1100148.00	0.00
				Total	1100148.00	1100148.00	0.00
12	4th SFC Devolution	1	UBI, Bargarh	454011014985	779822.25	779822.25	0.00
		2	PL AC	ID-54	20187362.00	20187362.00	0.00
		3	PL AC	ID-27	1316000.00	1316000.00	0.00
		4	PL AC	ID-30	4687892.00	4687892.00	0.00
				Total	26971076.25	26971076.25	0.00
13	IHSDP	1	Syndicate Bank	80142200022336	25107823.67	25107823.67	0.00
		2	HDFC Bank Bargarh	18171450000065	232956.65	232956.65	0.00
				Total	25340780.32	25340780.32	0.00
14	SBM	1	SBI, Bargarh	35743272732	5809.00	5809.00	0.00
		2	AXIS BANK BGH	915010037705824	62287100.00	61962732.00	324368.00
		3	PL AC	ID-71	35984843.00	35984843.00	0.00
		4	PL AC	ID-72	5000000.00	5000000.00	0.00
		5	PL AC	ID-73	1750000.00	1750000.00	0.00
				Total	105027752.00	104703384.00	324368.00
15	UNNATI	1	UCO Bank, Bargarh	6380110078402	8526705.09	8526705.09	0.00
				Total	8526705.09	8526705.09	0.00
16	BIJU YUBA BAHANI	1	SBI, Bargarh	37621570993	55795.10	55795.10	0.00
				Total	55795.10	55795.10	0.00
17	MPLAD	1	HDFC Bank	1817145000	0.00	428443.00	-428443.00

			Bargarh	0011			
				Total	0.00	428443.00	-428443.00
18	ACCOUNTANT CASH BOOK	1	P/L Account	ID-1	0.35	0.35	0.00
		2	P/L Account	ID-45	7091684.00	7091684.00	0.00
		3	P/L Account	ID-48	48624093.00	48624093.00	0.00
		4	P/L Account	ID-51	44400.00	44400.00	0.00
		5	Syndicate Bank	80142200029401	1310804.82	2236097.73	-925292.91
		6	Axis Bank Bargarh	492010100073653	146500.00	109313.00	37187.00
		7	IDBI Bank Bargarh	746104000012856	2578640.00	-527080.17	3105720.17
		8	SBI Current Account	11042670237	85517.16	3680929.16	-3595412.00
		9	Allahabad Bank	50112299137	5145933.79	3614897.29	1531036.50
		10	BOI (GC Park)	558510110005458	460163.76	570855.76	-110692.00
		11	DCB Bargarh	1031240022001	41533.20	41533.20	0.00
		12	ICICI Bank Bargarh	63701000389	1190732.00	1190732.00	0.00
		13	Vijaya Bank	741001101000001	180562.00	218423.00	-37861.00
		14	HDFC Bank Bargarh	18177620000024	678774.00	-3846957.00	4525731.00
		15	HDFC Bank Bargarh	18171450000011	4174185.80	1726880.82	2447304.98
		16	ADB, Bargarh	10455633204	2378.40	2378.40	0.00
		17	Allahabad C/A	21395644109	0.00	0.00	0.00
		18	BOB Bargarh	32550100010473	978122.00	-5475163.00	6453285.00
		19	Syndicate Bank	80142210020453	126715.33	16821.33	109894.00
		20	Indian Bank Bgh	6517003252	3146362.00	3146362.00	0.00
		21	PNB Bargarh	402000010016056 1	2452748.90	2416038.90	36710.00
		22	IDBI Bank Bargarh	746104000097307	32064.00	32064.00	0.00
		23	PNB Bargarh	4020000100164488	13984015.90	13653084.90	330931.00
		24	ICICI, Bank ,Bargarh	063701000820	1154914.00	1154914.00	0.00
		25	ICICI, Bank	0637010008	535230.00	515230.00	20000.00

			,Bargarh	21			
	26	PNB Bargarh	402000010016409'9	19383.30	19383.30	0.00	
	27	IOB, Bargarh	150401000005665	2058195.50	2058195.50	0.00	
	28	HDFC, Bargarh	50100299174133	0.00	0.00	0.00	
	29	IDBI Bank Bargarh	746104000108171	244620.00	244620.00	0.00	
	30	IDBI Bank Bargarh	746104000108164	3395208.60	3395208.60	0.00	
	31	HDFC Bank Bargarh	50100260652558	0.00	0.00	0.00	
			Total	99883481.81	85954940.07	13928541.74	
			Grand Total	418148713.52	404139206.18	14009507.34	

Para 5.2.Details of difference between the Closing Balance as per Bank Pass Books and Cash Book Bank as on Dt. 31.03.2020 (POM No-33/20.08.2020, Page No.101-105):-

It would be seen from the above table that the closing balance of Bank as mentioned in the Cash Book as on 31.03.2020 was **Rs. 40, 41, 39,206.18** and the actual closing balance of Bank Pass Books as on 31.03.2020 was **Rs.41, 81, 48,713.52** So, there is a difference of **Rs.1, 40, 09,507.34** in between the Cash Books and passbooks closing balance figures as on 31.03.2020. POM page No. 101 to 105 was issued to the local authority to intimate audit the reason for such difference.

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

However, the local authority is once again suggested to pay special attention to reconcile the difference between the cash book and pass book and produce before next audit for verification. Till then **Rs.1, 40, 09,507.34** is kept under objection.

Para 5.3:- Reconciliation of Bank Pass Book with Cash Book (POM No.41/04.09.20,Page No-118 to 121):-

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 miss-utilization, misappropriation and embezzlement of funds. If any miss-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 31.03.2020		
1	ICICI Bank AC NO. 63705001594 MBPY	
	CB as per Cash Book as on 31.03.2020	5474621.00
	Add:- Chq no. 001344, 001345, 001346, 001347, 001348, 001349,001351 001353, 001355, 001358/13.03.20 @ 500x10 =5000.00 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2019	5000.00
	Add:- Chq no. 001364, 001365, 001367, 001368, 001369, 001370,001371, 001372,001373,001374, 001375, 001376,001377,001378,001379/26. 03.20 @ 2000x16 =32000.00 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2019	32000.00
	Add:- Chq no. 001325, 001327, 001328, 001330, 001333, 001335,001337 001340,/14.02.20 @ 500x8 =4000.00 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2019	4000.00
	Add:- Chq no. 001306,001307/14.01.20 @ 500x2 =1000.00 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2019	1000.00
	Add:- Chq no. 001287,001288/13.12.19 @ 500x2 =1000.00 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2019	1000.00
	Add:-Previous Year Difference as per e-AR No-436603/AR/2018-19 Rs.3337079.00. Out of Rs.3337079.00 MBPY Grants of Rs.3217400.00 left out during 2014-15 now taken and un cleared Chq, amounts of Rs.63200.00 is now taken. Hence rest amounts Rs.56479.00(3337079-3217400-632 00)to be reconciled	56479.00
	CB as per Bank Pass Book as on	5574100.00

	31.03.2020	
2	UNION Bank OF INDIA ACNO. 3801100003855 NULM	
	CB as per Cash Book as on 31.03.2020	11696.40
	Less:- The amount of Rs. 11696.40 which was shown as balance in Cash Book as on 31.03.20, but the Pass Book balance is shown as Nil on the same date. The amount of Rs.11696.40 has been transfereed and credited in SBI Bgh. A/C no. 31058633527on Dtd. 07.10.20 during 2020-21 and the Pass Book Closed	-11696.40
	CB as per Bank Pass Book as on 31.03.2020	0.00
3	BOB AC No. 32550100004199 BRGF	
	CB as per Cash Book as on 31.03.2020	4870412.00
	Add:- VIDE VR.NO.14/12.03.2020 Chq no.00210/12.03.2020 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2019	64572.00
	CB as per Bank Pass Book as on 31.03.2020	4934984.00
4	SBI, BARGARH AC NO. 31294644880 14th FC	
	CB as per Cash Book as on 31.03.2020	87200.50
	Deduct excess ch amount debited from Bank as compair to the actual amount passed for payment vide ch.no. 276920/07.11.2016 & paid vr.no. 69/07.11.16 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 31.03.2020	85173.50
5	BOI, BARGARH AC NO. 558510110007400 MV/4th SFC/R & B/NRB	
	CB as per Cash Book as on 31.03.2020	19872020.88
	Add:- Vide Vr.No.07/12.03.2020 Chq no.011403/12.03.2020 of amounting to Rs.34713.00 was debited from Cash Book but not	34713.00

	debited from Bank Pass Book as on dt. 31.03.2019 (Cleared on dt. 11.05.20)	
	CB as per Bank Pass Book as on 31.03.2020	19906733.88
6	AXIC Bank BGH ACNO.915010037705824 SBM	
	CB as per Cash Book as on 31.03.2020	61962732.00
	Add:- VIDE VR.NO.102/06.03.2020 Chq no.143759/06.03.2020 (Cleared on 11.05.20)=3926.00 VIDE VR.NO.104/20.03.2020 Chq no.143761/20.03.2020 (Cleared on 11.05.20)=1387.00 VIDE VR.NO.107/31.03.2020 Chq no.143765/31.03.2020 (Cleared on 03.04.20)=165200.00 VIDE VR.NO.108/31.03.2020 Chq no.143766/31.03.2020 (Cleared on 06.04.20)=87969.00 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2019	258482.00
	Add:-Privious Year Difference Vide Vr.No.32/31.10.18 Chq no.143915/31.10.18	73886.00
	Less:- Payment to IHHL Beneficiary issue chq and letter advice during 2018-19 Rs. 8000.00	-8000.00
	CB as per Bank Pass Book as on 31.03.2020	62287100.00
7	HDFC Bank AC NO.18171450000011 MPLAD	
	CB as per Cash Book as on 31.03.2020	428443.00
	Less:- The amount of Rs. 428443.00 which was shown as balance in Cash Book as on 31.03.20, but the Pass Book balance is shown as Nil on the same date.	-428443.00
	CB as per Bank Pass Book as on 31.03.2020	0.00
8	SYNDICATE Bank AC NO.80142200029401 ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	2236097.73
	Add:-Privious different as per AR No.436603/AR/2018-19	-925292.91

	CB as per Bank Pass Book as on 31.03.2020	1310804.82
9	AXIC Bank AC NO. 492010100073653 ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	109313.00
	Add:-Chq no. 010377 dt.23.08.18 of Rs.98,036.00 for the Year 2018-19 was debited from Cash Book but not debited from Bank Pass Book as on dt.31.03.2019	98036.00
	Less:-Pivious different as per AR No.436603/AR/2018-19	-60849.00
	CB as per Bank Pass Book as on 31.03.2020	146500.00
10	IDBI Bank BARGARH AC NO.746104000012856 ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	-527080.17
	Add:-Privious Difference as per AR No.436603/AR/2018-19	3105720.17
	CB as per Bank Pass Book as on 31.03.2020	2578640.00
11	SBI C/A Bank AC NO. 11042670237 ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	3680929.16
	Less:-Privious Difference as per AR No.436603/AR/2018-19	-3595412.00
	CB as per Bank Pass Book as on 31.03.2020	85517.16
12	ALLAHABAD Bank AC NO. 50112299137 ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	3613897.29
	Add:- VIDE VR.NO.515/04.03.20 Chq no.008436 of Rs.13361 .00 (Cleared on dt.11.05.2020)	379382.00

	<p>VIDE VR.NO.543/26.03.20 Chq no.008441 of Rs.36985.00 (Cleared on dt.06.04.2020)</p> <p>VIDE VR.NO.544/26.03.20 Chq no.008442 of Rs.11550.00 (Cleared on dt.16.05.2020)</p> <p>VIDE VR.NO.545/26.03.20 Chq no.008443 of Rs.3830.00 (Cleared on dt.06.05.2020)</p> <p>VIDE VR.NO.548/26.03.20 Chq no.008446 of Rs.296856.00 (Cleared on dt.03.04.2020)</p> <p>VIDE VR.NO.554/31.03.20 Chq no.008450 of Rs.16800.00 (Cleared on dt.06.04.2020) was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2020</p>	
	<p>Ded:-</p> <p>Chq No. 661082 Dt. 31.03.2020 of Rs. 11766.00 received from CSO,Bgh towards Holding Tax shown in Cash Book ,but actually received in Bank after 31.03.20 i,.e. on dt. 21.04.2020</p> <p>Chq No.601315 Dt. 31.03.2020 of Rs. 82929.00 received from Secy RMC ,Bgh towards Holding Tax shown in Cash Book ,but actually received in Bank after 31.03.20 i,.e. on dt. 21.04.2020</p>	-94695.00
	<p>ADD:-</p> <p>VIDE VR.NO.829/ Chq no.006700 /30.03.19 Rs. 7844 NOT Debited From Bank Till Date</p> <p>VIDE VR.NO.444/ Chq no.006247 /11.10.18 Rs. 3830 NOT Debited From Bank Till Date</p> <p>VIDE VR.NO.469/ Chq no.006266 /29.10.18 Rs. 10250 NOT Debited From Bank Till Date</p> <p>VIDE VR.NO.512/ Chq no.006277 /12.11.18 Rs. 2000 NOT Debited From Bank Till Date</p> <p>VIDE VR.NO.513/ Chq no.006278 /12.11.18 Rs. 5000 NOT Debited From Bank Till Date. (Chq.amount for the year 2018-19)</p>	28924.00
	Add:-Previous different as per AR No.436603/AR/2018-19	1218425.50
	CB as per Bank Pass Book as on 31.03.2019	5145933.79
13	VIJAYA Bank AC NO. 141001101000001	

	ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	218423.00
	Less:-Previous Difference as per AR No.436603/AR/2018-19	-37861.00
	CB as per Bank Pass Book as on 31.03.2020	180562.00
14	HDFC Bank AC NO. 18171450000024 ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	-3846957.00
	Add:-Previous Difference as per AR No.436603/AR/2018-19	4525731.00
	CB as per Bank Pass Book as on 31.03.2020	678774.00
15	HDFC Bank AC NO. 18171450000011 WODC /ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	1726880.82
	Add:-Previous Difference as per AR No.436603/AR/2018-19	2447304.98
	CB as per Bank Pass Book as on 31.03.2020	4174185.80
16	BOB Bank AC NO. 32550100010473 ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	-5475163.00
	Add:- Vide Chq no. 000067/31.05.2018 of Rs.26104.00 for the Year 2018-19 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2020	26104.00
	Add:-Previous Difference as per AR No.436603/AR/2018-19	6427181.00
	CB as per Bank Pass Book as on 31.03.2020	978122.00
17	SYNDICATE Bank AC NO. 80142210020453 ACCOUNTANT Cash Book	
	CB as per Cash Book as on	15802.84

	31.03.2020	
	Add:- Vide Chq no. 946227/04.06.2018 of Rs. 109894.00 for the Year 2018-19 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2020	109894.00
	CB as per Bank Pass Book as on 31.03.2020	125696.84
18	PNB Bank AC NO. . 4020000100160561 CRITICAL GAP FUND/ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	2416038.90
	Add:- VIDE Chq no. 567002/17.04.2018 Rs. 6298.00 for the Year 2018-19 VIDE Chq no. 567007/05.09.2018 Rs. 19354.00 for the Year 2018-19 VIDE Chq no. 567004/18.04.2018 Rs. 11058.00 for the Year 2018-19 was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2020	36710.00
	CB as per Bank Pass Book as on 31.03.2020	2452748.90
19	PNB Bank AC NO. . 402000010064488 WATER BODIES/ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	13653084.90
	Add:-Vide Vr. No-553/30.03.19 & Chq no. 572456/30.03.2020 of Rs. 330931.00 (Cleared on 11.05.20) was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2020	330931.00
	CB as per Bank Pass Book as on 31.03.2020	13984015.90
20	ICICI Bank AC NO. . 063701000821 TOWN HALL/ACCOUNTANT Cash Book	
	CB as per Cash Book as on 31.03.2020	515230.00
	Add:- Vide Vr. No-539/26.03.20, Chq no. 000254/26.03.2020 of Rs. 12000.00 (Cleared on Dt. 07.05.20) Vide Vr. No-555/31.03.20, Chq no. 000255/31.03.2020 of Rs.	20000.00

	8000.00 (Cleared on Dt. 21.04.20) was debited from Cash Book but not debited from Bank Pass Book as on dt. 31.03.2020	
	CB as per Bank Pass Book as on 31.03.2020	535230.00

Para No. 5.4:- Less Closing Balance in Pass Book than the Cash Book :-(POM No.34/20.08.20,Page No-106 to 107):-

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 31.03.2020, 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 as on 31.03.2020	Closing Balance in Bank as mention in Cash Book as on 31.03.2020	Difference
1	NULM	Union Bank, Bargarh	369302010001965	0.00	11696.40	-11696.40
2	14th FC	SBI, Bargarh	31294644880	85173.50	87200.50	-2027.00
3	MPLAD	HDFC Bank Bargarh	18171450000011	0.00	428443.00	-428443.00
4	ACCOUNTANT CASH BOOK	Syndicate Bank	80142200029401	1310804.82	2236097.73	-925292.91
		SBI Current Account	11042670237	85517.16	3680929.16	-3595412.00
		BOI (GC Park)	558510110005458	460163.76	570855.76	-110692.00
		Vijaya Bank	741001101000001	180562.00	218423.00	-37861.00
			Grand Total	2122221.24	7233645.55	-5111424.31

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 pass books and cash books and produce before next audit for verification.

Para No. 5.5 Irregular maintenance of Accounts (POM No.35/20.08.20,Page No-108 to 111):-

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	HDFC ,Bgh	50100260652558
		14	UBI, Bargarh	454010024813
			Total-14 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 &	1	BOI, Bargarh	558510110007400

	B/NRB	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
		3	P/L	71
		4	P/L	72
		5	P/L	73
			Total-05 Nos.	
11	ACCOUNTANT CASH BOOK	1	P/L Account	ID-1
		2	P/L Account	ID-45
		3	P/L Account	ID-48
		4	P/L Account	ID-51
		5	Syndicate Bank	80142200029401
		6	Axis Bank Bargarh	492010100073653
		7	IDBI Bank Bargarh	746104000012856
		8	SBI Current Account	11042670237
		9	Allahabad Bank	50112299137
		10	BOI (GC Park)	558510110005458
		11	DCB Bargarh	1031240022001
		12	ICICI Bank Bargarh	62701000389
		13	Vijaya Bank	741001101000001
		14	HDFC Bank Bargarh	18171450000024
		15	HDFC Bank Bargarh	18171450000011
		16	ADB, Bargarh	10455633204
		17	Allahabad C/A	21395644109
		18	BOB Bargarh	32550100010473
		19	Syndicate Bank	80142210020453
		20	Indian Bank Bgh	6517003252
		21	PNB Bargarh	420000100160561
		22	IDBI Bank Bargarh	746104000097307
		23	PNB Bargarh	420000100164488
		24	ICICI, Bank	63701000820
		25	ICICI, Bank	63701000821
		26	PNB Bargarh	420000100164099
		27	IOB, Bargarh	150401000005665
		28	IDBI, Bargarh	746104000108171

		29	IDBI, Bargarh	746104000108164
			Total-29 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.05/10.06.20,Page No-21 to 24):-

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.

Para 5.7- Maintenance of Flexi Account instead of saving bank account for parking of centrally sponsored schemes:- (POM No.05/10.06.20,Page No-21 to 24)

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, NULM, 14th 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 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 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.26/12.08.20,Page No-82)

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 - 2019-2020

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		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 Of Bargarh Municipality for the year 2019-20 is furnished below:-

A. ELECTRICALS MATERIALS STOCK POSITION OF BARGARH MUNICIPALITY FOR FY 2019-20

SL.NO.	NAME OF THE ARTICLES	OB AS ON 01.04.2019	RECEIVED	TOTAL	ISSUED	CB AS ON 31.03.2020	STOCK REGISTER PAGE NO.
1	TUBE LIGHT 40 WATT	123	0	123	15	108	200
2	CHOKE 40 WATT	0	0	0	0	0	20
3	STARTER	28	0	28	0	28	22
4	TUBE HOLDER	99	0	99	0	99	29
5	BLACK TAPE	0	0	0	0	0	36
6	PL WIRE	25	0	25	0	25	41
7	SERVICE WIRE 2.5 MM	13	0	13	13	0	46
8	SERVICE WIRE 4 MM	0	0	0	0	0	57
9	SERVICE WIRE 6 MM	0	0	0	0	0	66
10	SERVICE WIRE 10	0	0	0	0	0	71

	MM						
11	MULTY STAND WIRE 6 MM	59	0	59	0	59	81
12	MULTY STAND WIRE 1.5 MM	50	0	50	30	20	77
13	SV LAMP 70 WATT	0	0	0	0	0	85
14	SV LAMP 250 WATT	0	0	0	0	0	206
15	SV LAMP 400 WATT	12	0	12	0	12	88
16	METAL LAMP 250 WATT	0	0	0	0	0	91
17	METAL LAMP 400 WATT	5	0	5	0	5	93
18	SV CHOWK 70 WATT	0	0	0	0	0	97
19	SV CHOWK 250 WATT	3	0	3	0	3	99
20	SV CHOWK 400 WATT	2	0	2	0	2	100
21	IGNATOR SV 250/400 WATT	0	0	0	0	0	104
22	CAPASITOR 10 MFD	6	0	6	0	6	104
23	CAPASITOR 42 MFD	0	0	0	0	0	104
24	CAPASITOR 33 MFD	23	0	23	0	23	106
25	PLAIN LAMP 100 WATT	0	0	0	0	0	107
26	PENDENT HOLDER	7	0	7	0	7	109
27	SV HOLDER 250 WATT	33	0	33	0	33	110
28	SV HOLDER 70/125 WATT	9	0	9	0	9	112
29	MASTER TUBE HOLDER 36 WATT	6	0	6	0	6	113
30	T 5	49	0	49	0	49	116

	HOLDER						
31	GI BEND PIPE 1"	29	0	29	5	24	118
32	GI BEND PIPE 2"	43	0	43	0	43	123
33	GI WIRE	0	0	0	0	0	129
34	CLAMP WITH NUT BOLT	581	0	581	0	581	131
35	CUT OUT 63 MPR	8	0	8	0	8	136
36	CUT OUT 100 MPR	3	0	3	0	3	138
37	CUT OUT 200 MPR	5	0	5	0	5	140
38	T-5 LAMP (CFL) 24 WATT	0	0	0	0	0	190
39	T-5 CHOKE (CFL) 24 WATT	260	0	260	240	20	202
40	T-5 FITTING 4X24	1	0	1	0	1	154
41	MCB 40/32 MPR MCB	1	0	1	0	1	155
42	HEAVY CONNECTO R SINGLE	0	0	0	0	0	156
43	HEAVY CONNECTO R 32 AMP	0	0	0	0	0	157
44	CFL LAMP 18 WATT	0	0	0	0	0	158
45	CFL LAMP 23 WATT	0	0	0	0	0	161
46	36 WATT MASTER TUBE	14	0	14	0	14	165
47	DP SWITCH	0	0	0	0	0	167
48	DIGITAL TIMER	0	0	0	0	0	173
49	PVC BOX 4"X6" WITH PLATE	12	0	12	3	9	175
50	PEDESTRA L FAN	0	0	0	0	0	179
51	CHANGE OVER	0	1	1	1	0	179

52	CFL LAMP 10 WATT	0	0	0	0	0	182
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B. SANITATION AND VEHICLE STOCK POSITION FOR THE YEAR 2019-20:-

SL.NO.	NAME OF THE ARTICLES	OB AS ON 01.04.2019	RECEIVED	TOTAL	ISSUED	CB AS ON 31.03.2020	STOCK REGISTER PAGE NO.
1	WHEEL BORROW	11	40	51	49	2	3
2	BLECHING POWDER	2550	22500	25050	16225	8825	220
3	LIME POWDER	0	1500	1500	0	1500	91
4	LIME POWDER	0	1000	1000	0	1000	101
5	SADA KODI	8	50	58	12	46	110
6	KANTA KODI	8	50	58	16	42	121
7	KODI BENT(BAM BOO STICK)	0	50	50	28	22	200
8	DALA(BOM BOO BASKET)	13	200	213	188	25	137
9	IRON RAFA	15	0	15	12	3	150
10	MALIRIA OIL	250	1000	1250	1250	0	164
11	PHUL JHADU	9	50	59	24	35	191
12	BELCHA	1	50	51	1	50	195
13	JHADU(BROOM STICK)	202	4000	4202	3250	952	183
14	DRAIN BRUSH	225	2000	2225	1330	895	49
15	FOGING MAC. LEQUIDE	0	48 LT	48 LT	28 LT	20LT	221
16	CESSPOOL VALVE	1	0	1	0	1	223
17	CESSPOOL PIPE	0	0	0	0	0	224
18	SABAL BIG	0	0	0	0	0	225
19	TANGIA (SMALL	0	0	0	0	0	226
20	TANGIA (BIG	0	0	0	0	0	227

21	GHAN BIG	0	0	0	0	0	228
22	DAA	0	0	0	0	0	229
23	RICKSHOW	4	0	4	0	4	230
24	Lock	0	0	0	0	0	231
25	CHAIR ORNET	52	0	52	0	52	232
26	VIP CHAIR	14	0	14	0	14	233
27	OFFIE FURNITURE	2	0	2	0	2	234
28	FIBER CENTER TABLE	0	19	19	19	0	253
29	FIBER CHAIR	0	38	38	38	0	253
30	BIAMETRIC MACHINE	1	0	1	0	1	237
31	CC TV CAMERA	24	0	24	0	24	240
32	TV	2	0	2	0	2	241
33	GRASS CUTTER	1	0	1	0	1	242
34	TOWEL	2	0	2	0	2	245
35	ACID	0	100	100	0	100	254
36	PHYNYLE WHITE	8	100	108	35	73	202
37	PHYNYLE BLACK	0	100	100	0	100	256
38	BOMBOO STICK	14	0	14	0	14	258
39	ROAD SWIPING MACHINE	1	0	1	0	1	260
40	TRACTOR	6	0	6	0	6	261
41	DOZER	1	0	1	0	1	262
42	TATA ACE	14	0	14	0	14	263
43	WATER TANKER	6	0	6	0	6	264
44	FOGING MACHINE	16	0	16	0	16	265
45	AUTO TIPPER	3	0	3	0	3	266
46	CESSPOOL (3000 LTS)	3	0	3	0	3	267
47	MINI CESSPOOL (1500 LTS)	1	0	1	0	1	268
48	DRAIN CLEANING	1	0	1	0	1	269

	MACHINE						
49	BATTERY	0	0	0	0	0	270
50	TYRE & TUBE	0	0	0	0	0	271
51	ROAD SWEEPING BRUSH M	0	0	0	0	0	272
52	ROAD SWEEPING BRUSH PL	25	0	25	0	25	273
53	DUST BIN 100 LT GREEN	75	0	75	75	0	274
54	DUST BIN 100 LT BLUE	25	0	25	0	25	275
55	DUST BIN 20 LT GREEN	0	0	0	0	0	276
56	DUST BIN 20 LT BLUE	0	20592	20592	20592	0	277
57	CONTAINER	0	0	0	0	0	278
58	COMPUTER	26	0	26	0	26	279
59	UPS	35	0	35	0	35	280
60	UPS BATTERY	0	1	1	1	0	281
61	MOUSE	0	1	1	1	0	282
62	PRINTER	13	0	13	0	13	283
63	SCANNER	2	1	3	0	3	284
64	CATRITGE	0	0	0	0	0	285
65	ZEROX MACHINE	2	0	2	0	2	286
66	UPS FOR INTERCOM	1	0	1	0	1	287
67	SYSTEM PROCTION	1	0	1	0	1	288
68	TELEPHONE	0	0	0	0	0	289
69	EPABX SYSTEM	1	0	1	0	1	290
70	MANNUAL ROAD SWEEPING MACHINE	8	0	8	0	8	291
71	STATUE PARBATIGI RI	1	0	1	0	1	292
72	STATUE	1	0	1	0	1	293

	LANGU MISHRA						
73	STATUE KUDARTHA ACHARYA	1	0	1	0	1	294
74	STATUE FAKIRA BEHERA	1	0	1	0	1	295
75	STATUE JADU PRADHAN/ VIVAK NANDA	1	0	1	0	1	296
76	DUST BIN IRON SINGLE STAND	50	0	50	0	50	297
77	DUST BIN IRON DOUBLE STAND	0	0	0	0	0	298
78	DBR 10/E	4	0	4	0	4	299
79	DBR 12/E	2	0	2	0	2	300
80	DXS 18/E	1	0	1	0	1	301
81	MG 16/XU/E	1	0	1	0	1	302
82	5 KVS STABILIZER	1	0	1	0	1	303
83	MOUNTING RACK	1	0	1	0	1	304
84	LBB 1949/00	1	0	1	0	1	305
85	MIPRO MIKE MR 5/5	6	0	6	0	6	306
86	R300 HAD	4	0	4	0	4	307
87	CCSE/CML	1	0	1	0	1	308
88	CCSE/DL	12	0	12	0	12	309
89	CCSE/CU	1	0	1	0	1	310
90	CCSE/CA10	2	0	2	0	2	311
91	PLE IME 120	1	0	1	0	1	312
92	LBD0606/10	10	0	10	0	10	313
93	PROJECTOR EPSON	1	0	1	0	1	315
94	BOOK	7	0	7	0	7	316
95	TREE GUARD	0	0	0	0	0	317
96	TATA 407 12MT HY. LADDER	1	0	1	0	1	318

97	HY. LADDER MANUAL	1	0	1	0	1	319
98	TATA 1109 COMPACTO R BIN VEHICLE	1	0	1	0	1	320
99	COMPACTO R BIN	10	0	10	0	10	321
100	BALTY (BUCKET)	0	0	0	0	0	322
101	MUG	0	0	0	0	0	323
102	BWC 40 WATER COOLER	2	1	3		3	324
103	ORPAT TELEPHON E	0	0	0	0	0	325
104	SUCTION PIPE	25 ft	50 ft	75 ft	0	75 ft	326
105	1.5 HP PETROL PUMP	1	0	1	0	1	327
106	SSA 250 DP PA AMPLIFIER	1	1	2	0	2	328
107	PA 400 AMPLIFIER	0	5	5	5	0	329
108	MICROPHO NE	0	5	5	5	0	329
109	EHC 10X PA HORN SPEAKER	0	5	5	5	0	329
110	AC	40	0	40	0	40	332
111	STABILIZER	42	0	42	0	42	333
112	CHAIN SHOW TREE CUTTER	1	0	1	0	1	334
113	GPS TRAKKER	24	0	24	0	24	335
114	CEELING FAN	30	0	30	0	30	336
115	WALL HANGING FAN	5	0	5	0	5	337
116	STAND FAN	5	0	5	0	5	338
117	HOLDA PUMP (KEROSIN)	0	1	1	0	1	339

	1.4 HP						
118	CORE PIPE	0	20 ft	20 ft	0	20 ft	340
119	SPRAY MACHINE (MANNUAL)	0	8	8	0	8	341
120	STEEL TABLE	0	2	2	2	0	342
121	LASER SCANNER ASSEMBEL Y(ZEROX MACHINE	0	1	1	1	0	343
122	HVT PCB(ZERO X MACHINE	0	1	1	1	0	344
123	ANTIVIRUS	0	1(10)	1(10)	1(10)	0	345
124	GIGABYTE	0	2	2	2	0	346
125	DOOR CLOTH WITH FITTING	0	13	13	13	0	347
126	WINDOW CLOTH WITH FITTING	0	19	19	19	0	348
127	COCUNUT OIL 200ML	NIL	400	400	207	193	24
128	GLOVES	NIL	225	225	147	78	31
129	LIFEBOY SHOP	NIL	864	864	207	657	41
130	FIERST AID KIT	NIL	48	48	0	48	51
131	MASK	NIL	148	148	136	12	61
132	SAREE	10	102	112	112	0	71
133	HALF SHIRT	NIL	80	80	62	18	81
134	HALF PENT	NIL	80	80	62	18	91
135	APRAN	NIL	348	348	326	22	111
136	GUMBOOT	NIL	125	125	108	17	121

C. GENERAL STOCK POSITION FOR THE YEAR 2019-20:-

SL.NO.	NAME OF THE ARTICLES	OB AS ON 01.04.2019	RECEIVED	TOTAL	ISSUED	CB AS ON 31.03.2020	STOCK REGISTER PAGE NO.
1	ZEROX PAPER	27	250	277	209	68	40

2	ALPIN	7	9	16	16	0	77
3	PENCIL	7	20	27	8	19	85
4	TAG	3400	0	3400	2350	1050	7
5	4 NO REGISTER	0	0	0	0	0	105
6	6 NO REGISTER	111	0	111	82	29	107
7	8 NO REGISTER	0	0	0	0	0	109
8	10NO REGISTER	45	21	66	66	0	110
9	12 NO REGISTER	77	0	77	55	22	113
10	14 NO REGISTER	91	0	91	52	39	116
11	16 NO REGISTER	20	0	20	16	4	122
12	18 NO REGISTER	10	0	10	2	8	125
13	20 NO REGISTER	3	0	3	0	3	128
14	30 NO REGISTER	5	0	5	5	0	131
15	38 NO REGISTER	0	0	0	0	0	133
16	40 NO REGISTER	8	0	8	2	6	134
17	DOUBLE PUNCH	4	0	4	3	1	246
18	CALCUTER	5	0	5	0	5	91
19	GUM PASTE	61	10	71	15	56	15
20	CARBAN PAPER	1122	0	1122	400	722	9
21	NOTE SHEET	3904	0	3904	570	3334	178
22	MARKER PEN	4	6	10	10	0	93
23	PEN	10	0	10	0	10	61
24	FLAT FILE	150	0	150	105	45	33
25	COVER FILE	34	0	34	0	34	35
26	GUARD FILE	110	30	140	22	118	29
27	STAMP INK	2	23	25	25	0	17
28	STAMP PAD	87	40	127	26	101	79
29	STAMP BIG	42	0	42	0	42	81
30	SINGLE	22	0	22	5	17	17

	POUNCH						
31	CATRITGE	0	35	35	29	6	97
32	FAX ROOL	1	0	1		1	95
33	STEPELAR	25	10	35	12	23	87
34	STEPELAR BIG	0	1	1	1	0	88
35	STAPLER PIN	20	20	40	0	40	139
36	PEON BOOK	0	0	0	0	0	83
37	LOG BOOK	0	0	0	0	0	254
38	FLY LEAF(PATLA)	0	1092	892	929	163	184
39	FLY LEAF (THICK)stro ng	915	1000	1915	0	1915	186
40	A4 SIZE FORM	4000	0	4000	0	4000	225
41	ENVELOP	247	300	547	547	0	73
42	ENVELOP BIG	200	100	300	300	0	75
43	MB BOOK	34	0	34	5	29	23
44	LEVEL BOOK	5	0	5	0	5	19
45	6 NO EX. BOOK	205	0	205	20	185	27
46	10 NO EX. BOOK	6	0	6	6	0	26
47	20 NO EX. BOOK	25	0	25	0	25	28
48	SERVICE BOOK	15	0	15	0	15	25
49	ATTENDEN CE REGISTER	20	0	20	4	16	221
50	MBPY APPLICATI ON FORM	0	5000	5000	5000	0	235
51	MBPY BOOK	0	0	0	0	0	
52	FORM (O)	2000	0	2000	0	2000	219
53	CASHIOR CASH BOOK	0	20	20	0	20	191
54	SUBSIDERY CASH BOOK	0	20	20	0	20	189
55	ACCUTANC E ROOL	0	0	0	0	0	193

56	ACCOUNTANT CASH BOOK	20	0	20	20	0	195
57	SALARY REGISTER	20	0	20	0	20	197
58	ABSTRACT REG RECEIPT	5	0	5	0	5	203
59	ABSTRACT REG EXPENDITURE	5	0	5	0	5	205
60	DCB REGISTER	25	0	25	0	25	217
62	MBPY DISBURSH REGISTER	0	0	0	0	0	1
63	BILL REGISTER	0	0	0	0	0	213
64	HIGHLIGHTER	0	5	5	0	5	143
65	COLOUR FLEG	0	24	24	0	24	141
66	PAPER WEIGHT	0	8	8	0	8	145
67	ERASER PEN	0	10	10	0	10	103
68	SCALE STEEL	0	5	5	3	2	137
69	STAPLER BIG	0	1	1	1	0	88
70	STAPLER BIG PIN	0	1	1	1	0	89
	AS PER CENTRAL S/R (NEW)						
71	MISCELANCE BOOK	0	100	100	0	100	149
72	HOLDING TAX BOOK	230	300	530	20	510	152
73	PARKING FEE RECEIPT BOOK	0	0	0	0	0	155
74	GANDHI CHILDREN PARK RT BOOK	1073	2500	3573	650	2923	161
75	CATTLE MARKET	0	0	0	0	0	157

76	MARKET FEE BOOK	882	146	1028	1028	0	154
77	COPY OF APPLICATION FORM	0	0	0	0	0	248
78	MUTATION APPLICATION FORM	0	500	500	500	0	249
79	USER FEE RECEIPT BOOK RS.20/-	0	0	0	0	0	250
80	USER FEE RECEIPT BOOK RS.10/-	0	0	0	0	0	251
81	TOY TRAIN RECEIPT BOOK	0	0	0	0	0	252
82	SERVICE TAX RECEIPT BOOK	0	0	0	0	0	253
83	LOG BOOK	0	0	0	0	0	254

Para 6.1 -Maintenance of Dead Stock Register- (POM No.05/10.06.2020, Page No-22)

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.

Para 6.2- Physical verification of stores :-(POM No.05/10.06.2020, Page No-24)

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

PARA: 7 INVESTMENT

Bargarh Municipality. Bargarh - 2019-2020

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2019	33000.00	0.00	33000.00	0.00	31-03-2020	33000.00	31-03-2020	33000.00	0.00	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		33000.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Para No.7.1:- Investment Position:-(POM no. 06/12.06.2020, Page no. 25)

The local authority was requested to furnish the investment position for the financial year 2019-20 vide **POM no. 06/12.06.2020, Page no. 25**, 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. 06/12.06.2020, Page no. 25):-

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 - 2019-2020

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	01-04-2019	ACCO UNTA NT CASH BOOK	347327 5.00	339000 0.00	686327 5.00	376008 1.00	31-03-2020	310319 4.00	31-03-2020	303019 4.00	73000. 00	Difference- As per previous Audit Report-121493 /AR/2015-2016
	GRAND TOTAL		347327 5.00	339000 0.00	686327 5.00	376008 1.00		310319 4.00		303019 4.00	73000. 00	

Comments :

Para 8.1. Abstract of Advance Position for the financial year 2019-20:-

SI No	Particulars	Amount(Rs.)
1	Advance Outstanding as on 01.04.2019	3473275.00
2	Advance Paid during the Year 19-20	3390000.00
3	Total (Rs.)	6863275.00
4	Advance Adjusted during the Year 19-20	3760081.00
5	Advance Outstanding as on 31.03.2020 (As per Audit)	3103194.00
6	Advance Outstanding as on 31.03.2020 (As per Cash Book)	3030194.00
7	Difference, if any	73000.00
8	Reason of difference- As per previous Audit Report-121493/AR/2015-2016	73000.00

Para 8.2. Year-wise Adjustment of Advance during 2019-20:-

Year	Amount Outstanding	Amount Adjustment During 2019-20	Amount Balance for Adjustment as on 31.03.2020
2014-15	143005.00	0.00	143005.00
2015-16	0.00	0.00	0.00
2016-17	798500.00	100000.00	698500.00
2017-18	823500.00	200000.00	623500.00
2018-19	1708270.00	1138270.00	570000.00
2019-20	Adv Paid-3390000.00	2321811.00	1068189.00
		TOTAL(Rs.)	31,03,194.00

Para 8.3. Details of Advance Paid during the financial Year 2019-20 But not Adjusted during the financial Year 2019-20:-POM No. 21/21.07.2020, Page No. 63-64

It would be seen from the following table that advance to the tune of **Rs.33,90,000.00** was paid during the financial year 2019-20 out of which advance to the tune of **Rs.23,21,811.00** was adjusted during the same financial year leaving a balance of **Rs.10,68,189.00** was outstanding at the end of the year 2019-20. The local authority is requested to adjust the advance promptly and compliance reported to next Audit. Till adjustment of the same, **Rs.10, 68,189.00** 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 the Sanctioning Authority
Accountant Cash Book	363/28.11.2019	Sri Netrananda Meher,OTC	Expenditure meets towards Repairing & replacement of spare parts of Office Dozer.	125000.00	Sri Sushanta Rout, Ex-EO
Accountant Cash Book	327/30.10.2019	Ashok Ku. Joshi, Advocate	Monthly Remuneration towards professional Bill	30000.00	Sri Sushanta Rout, Ex-EO
Accountant Cash Book	336/02.11.2019	Sri Chitta Ranjan Mohapatra,TC	Proceeds to Cuttack, High Court to attend Municipal Case	25000.00	Sri Sushanta Rout, Ex-EO
Accountant Cash Book	240/29.08.2019	All Staff Of BMC	Festival Advance	888189.00	Sri Sushanta Rout, Ex-EO
			TOTAL(Rs.)	10,68,189.00	

Para 8.4. Details of Festival Advance Paid during the Financial Year 2018-19 and Adjusted during the financial Year 2019-20:-

It would be seen from the previous e-AR-523296/AR/2019-20, **Rs. 9, 23,270.00** was outstanding towards Festival Advance paid to the all Staff of BMC, Bgh. as on 31.03.2019. Out of which all outstanding advance to the tune of **Rs.9,23,270.00** was adjusted during this Financial Year-2019-20, leaving a balance of **Rs.0.00**.

Para 8.5. Details of Festival Advance paid during the Financial Year 2019-20 and not adjusted in the same financial year 2019-20 i.e. Outstanding as on 31.03.2020:-POM No. 09/18.06.2020, Page No. 32-39 :-

It would be seen from the following table that Festival Advance to the tune of **Rs.22,10,000.00** was paid during the financial year **2019-20** out of which advance to the tune of **Rs.13,21,811.00** was adjusted during the same financial year leaving a balance of **Rs.8,88,189.00** was outstanding at the end of the year **2019-20**. The local authority is requested to adjust the Festival Advance promptly and compliance reported to next Audit. The details are furnished below-

SL NO	NAME	Type Of Advance	Advance Outstanding as on 31.03.2020	Name of Sanctioning Authority
I. SCAVENGING REGULAR				
1	PARAMESWAR PATRA	Festival Advance	6000	Sri S. Rout, Ex-EO
2	BHGABATI BHOI	Festival Advance	6000	Sri S. Rout, Ex-EO
3	GOMATI SINDHIRIA	Festival Advance	6000	Sri S. Rout, Ex-EO
4	SARJAN SENDRIA	Festival Advance	6000	Sri S. Rout, Ex-EO
5	PHULKUMARI MANGANANI	Festival Advance	6000	Sri S. Rout, Ex-EO
6	JAYASHREE SUNA	Festival Advance	6000	Sri S. Rout, Ex-EO
7	RAKESH SENDRIA	Festival Advance	6000	Sri S. Rout, Ex-EO
8	BANTI MANGAN	Festival Advance	6000	Sri S. Rout, Ex-EO
9	BANTI SENDRIA	Festival Advance	6000	Sri S. Rout, Ex-EO
10	DHARAM MANGAN	Festival Advance	6000	Sri S. Rout, Ex-EO
11	ROSHANLAL SENDRIA	Festival Advance	6000	Sri S. Rout, Ex-EO
12	DHIREN MANGAN	Festival Advance	6000	Sri S. Rout, Ex-EO
13	MENKA BHESRA	Festival Advance	6000	Sri S. Rout, Ex-EO
14	MAMATA SUNANI	Festival Advance	6000	Sri S. Rout, Ex-EO
15	DINDAYAL SUNA	Festival Advance	6000	Sri S. Rout, Ex-EO
16	DEEPAK MALLIK	Festival Advance	6000	Sri S. Rout, Ex-EO
17	JYOTSTNA GURU	Festival Advance	4000	Sri S. Rout, Ex-EO
18	PUSPANJALI DUSAR	Festival Advance	4000	Sri S. Rout, Ex-EO
19	MANOJ NAG	Festival Advance	4000	Sri S. Rout, Ex-EO
20	DEEPAK ROUT	Festival Advance	4000	Sri S. Rout, Ex-EO
21	BANITA SURUJAL	Festival Advance	4000	Sri S. Rout, Ex-EO
22	NIDRABATI DIP	Festival Advance	4000	Sri S. Rout, Ex-EO
TOTAL			120000	
II. DLR/NMR				
1	SARJU DUNGURI	Festival Advance	4000	Sri S. Rout, Ex-EO
2	GANGA PR. SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO

3	RAJESH BEHERA	Festival Advance	4000	Sri S. Rout, Ex-EO
4	BHUMI SUNA	Festival Advance	4000	Sri S. Rout, Ex-EO
5	MAMATA SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
6	PARA SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
7	AHALYA SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
8	SANJUKTA SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
9	JIPU SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
10	SUNDAR NAIK	Festival Advance	5000	Sri S. Rout, Ex-EO
11	BIRU SUNA	Festival Advance	4000	Sri S. Rout, Ex-EO
12	DHARAM GHASI	Festival Advance	4000	Sri S. Rout, Ex-EO
13	RAM BAG	Festival Advance	4000	Sri S. Rout, Ex-EO
14	TINKU BAG	Festival Advance	4000	Sri S. Rout, Ex-EO
15	RAJU TANDI	Festival Advance	4000	Sri S. Rout, Ex-EO
16	SANTA KURMI	Festival Advance	4000	Sri S. Rout, Ex-EO
17	TAPASANI BHOI	Festival Advance	4000	Sri S. Rout, Ex-EO
18	MANJU SINDHIRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
19	JOGITA PRADHAN	Festival Advance	4000	Sri S. Rout, Ex-EO
20	NIRA MANGANANI	Festival Advance	4000	Sri S. Rout, Ex-EO
21	JAMUNA BAG	Festival Advance	4000	Sri S. Rout, Ex-EO
22	ANJALI SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
23	SUBARNA SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
24	MADHURI SINDHIRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
25	MIRA SAHU	Festival Advance	4000	Sri S. Rout, Ex-EO
26	PRAMILA BHOSAGAR	Festival Advance	4000	Sri S. Rout, Ex-EO
27	BANTI KURMI	Festival Advance	4000	Sri S. Rout, Ex-EO
28	NABAMI SINDHIRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
29	KHIRA SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
30	NETRA SINDHIRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
31	CHAMPA SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
32	SUMATI SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
33	SASTAMI SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
34	KETAKI GURLA	Festival Advance	4000	Sri S. Rout, Ex-EO
35	SABITRI GURLA(D)	Festival Advance	4000	Sri S. Rout, Ex-EO
36	KANTI GURLA	Festival Advance	4000	Sri S. Rout, Ex-EO
37	SUREKHA DUNGURI	Festival Advance	4000	Sri S. Rout, Ex-EO
38	MANIYAMA SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
39	RUKUNI KATHAR	Festival Advance	4000	Sri S. Rout, Ex-EO
40	SANDHYA DEEP	Festival Advance	4000	Sri S. Rout, Ex-EO

41	SATYABATI SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
42	TANU SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
43	SUSHAMA SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
44	SARIKA SUNA	Festival Advance	4000	Sri S. Rout, Ex-EO
45	DAYABATI SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
46	GOPAL SENDRIA	Festival Advance	4000	Sri S. Rout, Ex-EO
47	BRUNDA GURLA	Festival Advance	4000	Sri S. Rout, Ex-EO
48	SANTI GURLA	Festival Advance	4000	Sri S. Rout, Ex-EO
49	PUSPA BARIK	Festival Advance	4000	Sri S. Rout, Ex-EO
50	TANUJA BHOSAGAR	Festival Advance	4000	Sri S. Rout, Ex-EO
51	SABITRI GURLA(M)	Festival Advance	4000	Sri S. Rout, Ex-EO
52	AMAL GURLA	Festival Advance	4000	Sri S. Rout, Ex-EO
53	BIKRAM NAG	Festival Advance	4000	Sri S. Rout, Ex-EO
54	ANJANA BISOI	Festival Advance	4000	Sri S. Rout, Ex-EO
55	GUNURU KATHAR	Festival Advance	4000	Sri S. Rout, Ex-EO
56	SARATA MALLIK	Festival Advance	4000	Sri S. Rout, Ex-EO
57	MANAS MALLIK	Festival Advance	4000	Sri S. Rout, Ex-EO
58	TIKA MALLIK	Festival Advance	4000	Sri S. Rout, Ex-EO
59	RAHASA PADHAN	Festival Advance	4000	Sri S. Rout, Ex-EO
60	DAKA MALLIK	Festival Advance	4000	Sri S. Rout, Ex-EO
61	KRUSHANA CH. SAHU	Festival Advance	4000	Sri S. Rout, Ex-EO
62	KHALIA PADHAN	Festival Advance	4000	Sri S. Rout, Ex-EO
63	KANAKA MISHRA	Festival Advance	4000	Sri S. Rout, Ex-EO
64	SANJAY GURLA	Festival Advance	4000	Sri S. Rout, Ex-EO
65	BIRENDRA GURLA	Festival Advance	4000	Sri S. Rout, Ex-EO
66	SEKH RANJAN	Festival Advance	4000	Sri S. Rout, Ex-EO
TOTAL			265000	
III. WORK CHARGE				
1	JOSHABANTI GURLA	Festival Advance	4800	Sri S. Rout, Ex-EO
2	CHHAILA GURLA	Festival Advance	4800	Sri S. Rout, Ex-EO
3	PREM BHOSAGAR	Festival Advance	4800	Sri S. Rout, Ex-EO
4	BABULI SINDIRIA	Festival Advance	4800	Sri S. Rout, Ex-EO
5	KARAMSING GURLA	Festival Advance	4800	Sri S. Rout, Ex-EO
6	BHARATI BAG	Festival Advance	4800	Sri S. Rout, Ex-EO
7	ANITA SiNDIRIA	Festival Advance	4800	Sri S. Rout, Ex-EO
8	GEETA SiNDIRIA	Festival Advance	4800	Sri S. Rout, Ex-EO
9	HEMA CHANDRA MANGAN	Festival Advance	4800	Sri S. Rout, Ex-EO

10	SAHADEV BANCHHOR	Festival Advance	4800	Sri S. Rout, Ex-EO
11	BINOD SINDHIRIA	Festival Advance	4800	Sri S. Rout, Ex-EO
12	BIBHU PATRA	Festival Advance	4800	Sri S. Rout, Ex-EO
13	ASHA DIP	Festival Advance	4800	Sri S. Rout, Ex-EO
14	KANTA SUNA	Festival Advance	4800	Sri S. Rout, Ex-EO
15	GOBARDHAN GURLA	Festival Advance	4800	Sri S. Rout, Ex-EO
16	NITYA BARIK	Festival Advance	4800	Sri S. Rout, Ex-EO
17	PURNIMA BAG	Festival Advance	4800	Sri S. Rout, Ex-EO
18	INDRAJIT SANDHA	Festival Advance	4800	Sri S. Rout, Ex-EO
19	PITAMBAR BEHERA	Festival Advance	4800	Sri S. Rout, Ex-EO
20	RAKESH MAHANANDA	Festival Advance	4800	Sri S. Rout, Ex-EO
21	GJARJUGI SINDHIRIA	Festival Advance	4800	Sri S. Rout, Ex-EO
22	SANJUKTA SUNA	Festival Advance	4800	Sri S. Rout, Ex-EO
23	SARATHI NAIK	Festival Advance	4800	Sri S. Rout, Ex-EO
24	SURABHI JENA	Festival Advance	4800	Sri S. Rout, Ex-EO
25	UKIA PATRA	Festival Advance	4800	Sri S. Rout, Ex-EO
26	TUNU KURMI	Festival Advance	4800	Sri S. Rout, Ex-EO
27	MANOJ DEEP	Festival Advance	4800	Sri S. Rout, Ex-EO
28	BELA GURLA	Festival Advance	4800	Sri S. Rout, Ex-EO
29	RAJ BAG	Festival Advance	4800	Sri S. Rout, Ex-EO
30	KAILASH NAIK	Festival Advance	4800	Sri S. Rout, Ex-EO
31	BIDESHI MALLIK	Festival Advance	4800	Sri S. Rout, Ex-EO
32	NIRMAL SAHU	Festival Advance	4800	Sri S. Rout, Ex-EO
33	KARTIKA KHATUA	Festival Advance	4800	Sri S. Rout, Ex-EO
34	MATIA MALLIK	Festival Advance	4800	Sri S. Rout, Ex-EO
35	MAKARDHWAJA KHATUA	Festival Advance	4800	Sri S. Rout, Ex-EO
36	NILEI MALLIK	Festival Advance	4800	Sri S. Rout, Ex-EO
37	AMBU MALLIK	Festival Advance	4800	Sri S. Rout, Ex-EO
38	MURALI KHATUA	Festival Advance	4800	Sri S. Rout, Ex-EO
39	SURESH MALLIK	Festival Advance	4800	Sri S. Rout, Ex-EO
40	BIJAYA MALLIK	Festival Advance	4800	Sri S. Rout, Ex-EO
41	KARMSING MAJHI	Festival Advance	4800	Sri S. Rout, Ex-EO
42	SUNDAR PANDEY	Festival Advance	4800	Sri S. Rout, Ex-EO
43	CHAKRADHAR SAHU	Festival Advance	4800	Sri S. Rout, Ex-EO
44	MAHENDRA SAHU	Festival Advance	7989	Sri S. Rout, Ex-EO
45	PRAMOD KUMAR KHAMARI	Festival Advance	4800	Sri S. Rout, Ex-EO
46	TAPASWINI DEBTA	Festival Advance	4800	Sri S. Rout, Ex-EO
47	BANKA BIHARI MISHRA	Festival Advance	4800	Sri S. Rout, Ex-EO

48	BIPRA BIBHAR	Festival Advance	4800	Sri S. Rout, Ex-EO
49	PRAMOD MALLIK	Festival Advance	4800	Sri S. Rout, Ex-EO
50	TANKADHAR BHOSAGAR	Festival Advance	4800	Sri S. Rout, Ex-EO
TOTAL			243189	
IV. ADHOC				
1	CHITTARANJAN MAHAPATRA,OTC	Festival Advance	4000	Sri S. Rout, Ex-EO
2	NETRANAND MEHER	Festival Advance	4000	Sri S. Rout, Ex-EO
3	UMAKANTA PATI,OTC	Festival Advance	4000	Sri S. Rout, Ex-EO
4	GANESH SETH,OTC	Festival Advance	4000	Sri S. Rout, Ex-EO
5	BINOD KALET,OTC	Festival Advance	4000	Sri S. Rout, Ex-EO
6	MITRABHANU SUNA	Festival Advance	4000	Sri S. Rout, Ex-EO
7	KHITIBHUSAN MEHER,OTC	Festival Advance	4000	Sri S. Rout, Ex-EO
8	TANKADHAR SAHU,OTC	Festival Advance	4000	Sri S. Rout, Ex-EO
9	TRILOCHAN PARDIA,OTC	Festival Advance	4000	Sri S. Rout, Ex-EO
10	LABA BHATI.OP	Festival Advance	4000	Sri S. Rout, Ex-EO
11	AMULYA KUMBHAR,OP	Festival Advance	4000	Sri S. Rout, Ex-EO
12	NARESH KUMAR PANDIT,OP	Festival Advance	4000	Sri S. Rout, Ex-EO
13	SIDHESWAR MAHANAND,OP	Festival Advance	4000	Sri S. Rout, Ex-EO
14	PRADEEP KU. MALLIK,OP	Festival Advance	4000	Sri S. Rout, Ex-EO
15	BHIBISHAN TANDI,OP	Festival Advance	4000	Sri S. Rout, Ex-EO
16	PREMDEEP CHHATAR,OP	Festival Advance	4000	Sri S. Rout, Ex-EO
17	TRILOCHAN MAHAKUD	Festival Advance	4000	Sri S. Rout, Ex-EO
18	SRIKANTA PRADHAN, OP	Festival Advance	4000	Sri S. Rout, Ex-EO
19	KASTA BEHERA.OP	Festival Advance	4000	Sri S. Rout, Ex-EO
TOTAL			76000	Sri S. Rout, Ex-EO
V. GENERAL -OFFICE/PEON/SWEEPER				
1	PRAMOD KUMAR PANDA-JA	Festival Advance	6000	Sri S. Rout, Ex-EO
2	DEBANAND RANA-JA	Festival Advance	6000	Sri S. Rout, Ex-EO

3	ASHOK KUMAR CHHURIA	Festival Advance	6000	Sri S. Rout, Ex-EO
4	RAMA PRADHAN-PEON	Festival Advance	6000	Sri S. Rout, Ex-EO
5	SANJIV KUMAR PANDA-MIS	Festival Advance	6000	Sri S. Rout, Ex-EO
6	RAKESH KUMAR BEHERA	Festival Advance	4000	Sri S. Rout, Ex-EO
7	KABIRAJ KUNAR	Festival Advance	6000	Sri S. Rout, Ex-EO
8	TIKESWAR BISI-AMIN	Festival Advance	6000	Sri S. Rout, Ex-EO
9	BHAGABATIA DASH	Festival Advance	6000	Sri S. Rout, Ex-EO
10	BHAGIRATHI PRADHAN	Festival Advance	6000	Sri S. Rout, Ex-EO
11	SIBANAND DASH-PEON	Festival Advance	6000	Sri S. Rout, Ex-EO
12	BHAGAT KATHAR-PEON	Festival Advance	6000	Sri S. Rout, Ex-EO
13	JAYASHREE BAG-SWEEPER	Festival Advance	6000	Sri S. Rout, Ex-EO
TOTAL			76000	
VI. OCTROI -OFFICE/PEON/SWEEPER				
1	SURENDRA KUMAR PRADHAN	Festival Advance	6000	Sri S. Rout, Ex-EO
2	RANJAN KUMAR MALLIK	Festival Advance	6000	Sri S. Rout, Ex-EO
3	RAJ KUMAR SAHU	Festival Advance	6000	Sri S. Rout, Ex-EO
4	BINODIN BHOSAGAR	Festival Advance	6000	Sri S. Rout, Ex-EO
5	MADHUSUDAN SUNA	Festival Advance	6000	Sri S. Rout, Ex-EO
6	BASANT SINGH	Festival Advance	6000	Sri S. Rout, Ex-EO
7	NITYANAND MAHAPATRA	Festival Advance	6000	Sri S. Rout, Ex-EO
8	GHANSHYAM BHOI	Festival Advance	6000	Sri S. Rout, Ex-EO
9	ISWAR NAIK	Festival Advance	6000	Sri S. Rout, Ex-EO
10	BELASSEN PRADHAN	Festival Advance	6000	Sri S. Rout, Ex-EO
11	GUNANIDHI SINGH	Festival Advance	6000	Sri S. Rout, Ex-EO
12	HADU PRADHAN	Festival Advance	6000	Sri S. Rout, Ex-EO
13	PRAHALLAD PRADHAN	Festival Advance	6000	Sri S. Rout, Ex-EO
14	JAYMANI SURUJAL	Festival Advance	6000	Sri S. Rout, Ex-EO
15	GOPAL KRUSHNA MAJHI	Festival Advance	6000	Sri S. Rout, Ex-EO
16	KRUSHNA CHANDRA DIP	Festival Advance	6000	Sri S. Rout, Ex-EO
17	SUBASH PRADHAN	Festival Advance	6000	Sri S. Rout, Ex-EO

18	TARANISEN PRADHAN	Festival Advance	6000	Sri S. Rout, Ex-EO
TOTAL			108000	
G.TOTAL (Rs.)			888189.00	

Para 8.6. Non-adjustment of Outstanding Advance at the end of the year i.e. on 31.03.2020, which has been paid during the financial year 2018-19 i.e. Surcharge able Advance: -POM No. 20/20.07.2020, Page No. 61-62

As per letter No. 22211/F, dt.08.03.2002 of the Principal Secretary to Government in Finance Department, Odisha, Bhubaneswar advances remain unadjusted for more than one year without valid reasons is treated as loss to the auditee institution and also to Government. The unadjusted advances up to 31.03.2020 of **Rs.5,70,000.00 (Surcharge-able)** out of **Rs.17, 08, 270.00** as described by the last Audit Report No. 523296/AR/2019-2020-BARAGARH has not been adjusted during this Financial Year under Audit.

The advance paid during the financial year 2018-19, which are still remain un-adjusted by the end of 31.03.2020 is now due for surcharge action. The details as given below:-

Name Of The Cash Book	Vr. No./Date	Name of the person whom Advance Paid	Purpose of Advance	Amount in Rs.	Name of the Sanctioning Authority
Accountant Cash Book	14/11.10.2018	Ashish Ku. Agarwal, Contractor	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	525/19.11.2018	Sri Krushna Ch. Sahu, Rtd. TC	6 th Pay Arrear Pension Advance	50000.00	Sri Sushanta Rout, Ex-EO
			TOTAL(Rs.)	5,70,000.00	

The local authority is requested to adjust the advance promptly and compliance reported to next Audit.

In response to Objection Memo, the EO replied that the outstanding advance will be adjusted during 2020-21. As such the total amounts of **Rs.5, 70,000.00** is a loss to Govt. and suggested for recovery. The entire amount of Rs.5, 70,000.00 is surcharge-able.

Para 8.7-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.31,03,194.00** as on **31.03.2020** is furnished below:-

YEAR	Advance Outstanding (Rs.)
2014-15	143005.00

2015-16	0.00
2016-17	698500.00
2017-18	623500.00
2018-19	570000.00
2019-20	1068189.00
TOTAL (Rs.)	31,03,194.00

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 Bhavan, Odisha Secretariat, BBSR-01	285000
2	Sri Sushanta Kumar Panigrahi	I-C-Accountant	C-O-EO,BMC,Bargar h AT-PO-Dist-Bargarh, W.No-10	260000
3	Sri Krushna Ch. Sahu,Rtd. OTC	Ex-OTC	C-O-EO,BMC,Bargar h AT-PO-Dist-Bargarh, W.No-10	25000

PARA: 9 GRANTS

Bargarh Municipality. Bargarh - 2019-2020

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	01-04-2019	360449340.80	304164130.00	664613470.80	175312125.00	31-03-2020	489301345.80	
	GRAND TOTAL	360449340.80	304164130.00	664613470.80	175312125.00		489301345.80	

Comments :

Para-9.1-Details of Grants received and utilized during the year 2019-20:-

A detail position of grants received and utilized during the financial year 2019-20 is furnished below.

A. Received of Grants for the year 2019-20 –

DETAILS OF GRANT RECEIVED OF BARGARH MUNICIPALITY FOR THE YEAR 2019-20

Sl. No.	Component/Scheme	G.O. No /Date	Amount Released (Rs.)
1	Entry Tax for Salary & Establishment Cost	7533/HUD/16.04.2019	19706000
	Entry Tax for Salary & Establishment Cost	14373/HUD/09.08.2019	19706000
	Entry Tax for Salary & Establishment Cost	22452/HUD/03.12.2019	19706000
	Entry Tax for Salary & Establishment Cost	675/HUD/08.01.2020	19706000
	TOTAL		78824000
2	Peetha	144/DUDA/05.04.2019	500000
	TOTAL		500000
3	Arrear Pension & Basic Services	10052/HUD/11.06.2019	9330000
	Arrear Pension & Basic Services	17056/HUD/19.09.2019	9330000
	Arrear Pension & Basic Services	4883/HUD/17.02.2020	18660000
	TOTAL		37320000
4	M.V.Tax for maintenance /improvement of road infrastructure	11246/HUD/29.06.2019	1952000
	M.V.Tax for maintenance	15009/HUD/20.08.2019	1952000

	/improvement of road infrastructure		
	M.V.Tax for maintenance /improvement of road infrastructure	5339/HUD/20.02.2020	3902000
		TOTAL	7806000
5	Devolution Fund	11291/HUD/29.06.2019	5485000
	Devolution Fund	14716/HUD/17.08.2019	5485000
	Devolution Fund	2277/HUD/29.01.2020	10970000
		TOTAL	21940000
6	NULM-Training of Urban Street Vendors	1351/SUDA/02.07.2019	36000
	NULM-CB & T	1888/SUDA/07.09.2019	625680
	NULM-SUH Component	1635/SUDA/09.08.2019	360000
	NULM-SUH Component	1644/SUDA/09.08.2019	240000
		TOTAL	1261680
7	14th FC Basic Grant	12174/HUD/15.07.2019	3730000
	14th FC Basic Grant	Online/31.03.2020	24785000
	14th FC Basic Grant	7832/HUD/23.03.2020	24786000
		TOTAL	53301000
8	4th SFC Maintenance of Capital Assets	14978/HUD/20.08.2019	442000
	4th SFC Maintenance of Capital Assets	5310/HUD/20.02.2020	442000
		TOTAL	884000
9	Solid Waste Management for setting up of MRFs	15686/HUD/29.08.2019	3000000
	Solid Waste Management for setting up of MRFs	262/HUD/03.01.2020	2000000
	Solid Waste Management for setting up of MRFs	5281/20.02.2020	5100000
	Solid Waste Management for setting up of Swacha Sathi & Supervisor	15706/HUD/29.08.2019	1500000
	Solid Waste Management for setting up of Swacha Sathi & Supervisor	268/HUD/03.01.2020	250000
	Solid Waste Management for setting up of MCCs	15700/HUD/29.08.2019	17600000
	Solid Waste Management for setting up of MCCs	256/HUD/03.01.2020	25064000
	Solid Waste Management for setting up of MCCs	52/20.02.2020	18000000
	Solid Waste Management-Hiring of Vehicle & Bio-Mining	5281/20.02.2020	6900000
		TOTAL	79414000
10	4th SFC 1st Installment	14348/HUD/09.08.2019	923000

	Creation of Capital Assets		
	4th SFC 2nd Tranche Creation of Capital Assets	5379/HUD/20.02.2020	923000
		TOTAL	1846000
11	Biju Yuba Bahini-Sabuja Banani	466/DUDA/31.10.2019	22500
	Biju Yuba Bahini-Rakshyaka	464/DUDA/31.10.2019	22500
	Biju Yuba Bahini-Rakshyaka	On Line-22.01.20	25000
		TOTAL	70000
12	SBM-Community Toilet/Public Toilet	22639/05.12.2019	1243000
	SBM	Online-22.10.2019	165200
	SBM-Sanitation	Online-23.03.2020	397100
	SBM-Capacity Building	Online-12.06.2019	237150
		TOTAL	2042450
13	Maintenance of Road & Bridges	21309/HUD/20.11.2019	3242000
		TOTAL	3242000
14	Maintenance of Non-Residential Buildings	21082/HUD/19.11.2019	513000
		TOTAL	513000
15	AWC Building	679/SW/27.02.2020	7700000
		TOTAL	7700000
16	UNNATI		
		18/DUDA/22.01.20	5000000
		TOTAL	5000000
17	Fund towards taking preventive measures to contain the spread of Novel Corona Virus(COVID-19)	7889/HUD/21.03.2020	2500000
		TOTAL	2500000
		G.TOTAL	304164130

B. Utilization of Grants for the year 2019-20 –

Sl. No.	GRANT UTILISATION	
	PUBLIC WORKS	
1	Construction of Ananda Mandap	0.00
2	Renovation of Town Hall	0.00
3	14th FC Basic Grant	21717020.00

4	MV TAX	3406360.00
5	Maint. Of R & B	1357122.00
6	Maint. Of Non-Residential Building	522238.00
7	Road Development	0.00
8	Devolution Fund	17610459.00
9	4th FC	0.00
10	Creation of Capital Asset (CCA)	
11	Maintenance of Capital Asset (MCA)	233000.00
12	IHSDP(Dwelling House & Infrastructure)	556224.00
13	OC Grant	84275964.00
14	Solid Waste Management	6679157.00
15	AWC Building	3181204.00
16	Hon. & TA/DA	0.00
17	Arrear Pension & Basic Service	8433812.00
18	WODC	2453170.00
19	MP LAD	0.00
20	MLALAD	453365.00
21	SDPF(Under MLALAD)	0.00
22	BRGF	982190.00
23	Critical Gap Fund	203108.00
24	Protection & Conservation of Water Bodies (OUIDF)	432802.00
25	Grant of Attabira NAC	0.00
26	UNNATI	6763375.00
27	NULM	509325.00
28	SBM	14797230.00
29	PEETHA	450000.00
30	BIJU YUBA VAHINI	295000.00
	TOTAL OF GRANT UTILISATION (Rs.)	175312125.00

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

C. Abstract of Utilisation of Grants for the year 2019-20 –

SI.No	Particulars of Grant		Amounts(Rs.)
01	PUBLIC WORKS		Rs.91036161.00
02	ABSTRACT OF OC GRANTS	Amounts(Rs)	Rs.84275964.00
	All Establishment Salary	46102422	
	LFS Pension	2699692	

NLFS Pension	15599575
ULS	2975952
Salary Wages & Arrear DA	114578
Gratuaty	0
ACP Arrear to Rtd and General Staff	3210560
Remuneration & Medicine cost of Maternity Centre	135000
OUTSOURSING SALARY DRIVER,ZAMAD AR & OTHERS	10856488
Energy Charges	0
Deposits of EPF, GPF, LIC, PT, HRA ,TA, NPS ,RED CROSS, FANI (5870200-32885 03)	2581697
TOTAL	84275964
GRAND TOTAL (Rs.)	Rs.175312125.00

Para- 9.2. - Less utilization of Grants:- POM No. 38/01.09.2020, Page No. 114

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 2019-20 out of available Grants of Rs.664613470.80 only Rs.175312125.00 was utilized. The overall % of utilization of Grants in average is only **26.38 %**, 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 unutilized balance fund under different schemes could not be watched properly. Due to lack of internal control on financial management the low spending of grants are witnessed. However, the local authority is suggested to utilize the grants received from different quarters to its full tune for betterment of the general public.

Para-9.3- Diversion of fund:-

No diversion of funds is noticed during the financial year 2019-20.

PARA: 10 UTILISATION CERTIFICATE

Bargarh Municipality. Bargarh - 2019-2020

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding (In Rs:)	U.C due for submission during the period 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	01-04-2019	686581948.83	175312125.00	861894073.83	126959567.00	31-03-2020	734934506.83	
	GRAND TOTAL	686581948.83	175312125.00	861894073.83	126959567.00		734934506.83	

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 2019-20 are furnished below.

SL.NO.	SCHEME	BMC/LT NO.DT	UC SENT AMOUNT	YEAR
1	ENTRY TAX	4291/19.11.19	16459000	2017-18
2	ENTRY TAX	4291/19.11.19	16458000	2017-18
3	ARREAR PENSION	4289/19.11.19	15294000	2017-18
4	ARREAR PENSION	4289/19.11.19	15174000	2017-18
5	HON'S.FEE TADA	4287/19.11.19	69450	2017-18
6	4th SFC MV TAX	4273/18.11.19	90831	2017-18
7	14th FC	53/24.02.2020	5425616	2018-19
8	14th FC	349/21.08.19	4481906	2018-19
9	14th FC	270/02.07.19	3163268	2018-19
10	14th FC	371/22.08.19	596438	2018-19
11	14th FC	373/22.08.19	2670063	2018-19
12	DEVOLUTION	377/28.08.19	2200679	2018-19
13	DEVOLUTION	359/21.08.19	965286	2018-19
14	DEVOLUTION	266/02.07.19	471854	2018-19
15	DEVOLUTION	268/02.07.19	4267251	2018-19

16	DEVOLUTION	375/28.08.19	4861839	2018-19
17	DEVOLUTION	52/24.02.2020	1262086	2019-20
18	ENTRY TAX	4296/19.11.19	16459000	2017-18
19	ENTRY TAX	4297/19.11.19	16458000	2017-18
20	ENTRY TAX	4293/19.11.19	131000	2017-18
		TOTAL (Rs.)	126959567.00	

Para-10.2:- Year-wise break up of Utilization Certificate:-

The details of Year wise break up of submitted and pending U.C.s as on Dtd.31.03.2020 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	191555466.00	0.00	191555466.00
2017-18	97183348.83	96593281.00	590067.83
2018-19	257957541.00	29104200.00	228853341.00
2019-20	175312125.00	1262086.00	174050039.00
G.Total	861894073.83	126959567.00	734934506.83

Para-10.3:-Non Submission of Pending U.C – POM No. 38/01.09.2020, Page No. 114-115

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 has not been submitted to the proper quarters. As a result of such lapses, U.Cs to the tune of **Rs.73, 49, 34,506.83** is pending for submission at the end of the Year 2019-20, 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.08/17.06.2020, Page-30-31

During the course under audit **Rs. 68000.00** 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 2019-20. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.68000.00** 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 the Employees
40	46202/04.12.19	6000	0	6000	Hire Charges of Town Hall	Sri H.C.Meher,JA
40	46203/04.12.19	6000	0	6000	Hire Charges of Town Hall	Sri H.C.Meher,JA
40	46208/05.12.19	17000	0	17000	Hire Charges of AnandaMandap	Sri H.C.Meher,JA
40	46210/09.12.19	4000	0	4000	Hire Charges of Town Hall	Sri H.C.Meher,JA
40	46211/09.12.19	6000	0	6000	Hire Charges of Town Hall	Sri H.C.Meher,JA
40	46212/12.12.19	6000	0	6000	Hire Charges of Town Hall	Sri H.C.Meher,JA
40	46213/12.12.19	4000	0	4000	Hire Charges of Town Hall	Sri H.C.Meher,JA
40	46216/12.12.19	17000	0	17000	Hire Charges of AnandaMandap	Sri H.C.Meher,JA
51	47343/15.02.20	1000	0	1000	Hire Charges of Garbage collection	Sri H.C.Meher,JA
51	47356/19.02.20	8000	7000	1000	Hire Charges of Town Hall	Sri H.C.Meher,JA
	TOTAL (Rs.)	75000.00	7000.00	68000.00		

In response to Audit Objection memo the local authority replied that an amount of Rs.66000.00 out of Rs.68000.00 collected towards Hire Charges of Town Hall & Ananda Mandap has been directly deposited into the concerned Bank Account on Dtd.18.12.2019 without taken into the Cashier Cash Book which is duly verified and found to be correct. Hence rests an amount of Rs.2000.00 (68000-66000) is recovered from person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137.

MR No/Date	Name of the Employees	Amounts (Rs.)
48936/09/14.10.2020	Sri H.Ch.Meher,Cashier	1000
48937/09/14.10.2020	Sri H.Ch.Meher,Cashier	1000
	TOTAL(Rs.)	2000

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.12/25.06.2020, Page-47-48

During the course under audit **Rs. 7106.00** 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 2019-20. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.7106.00** 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
06	39223/05.04.19	608.00	0.00	608.00	H.TAX	Sri K.B.Meher,TC
19	40549/24.04.19	773.00	0.00	773.00	H.TAX	Sri K.B.Meher,TC
29	41511/30.04.19	992.70	862.70	130.00	H.TAX	Sri Prahallad Pradhan,TC
40	42688/19.08.19	2368.00	1776.00	592.00	H.TAX	Sri Prahallad Pradhan,TC
44	43084/30.10.19	2570.00	2056.00	514.00	H.TAX	Sri Prahallad Pradhan,TC
48	43468/24.12.19	2667.00	1778.00	889.00	H.TAX	Sri Prahallad Pradhan,TC
48	43482/14.01.20	578.00	0.00	578.00	H.TAX	Sri Prahallad Pradhan,TC
56	44209/12.02.20	918.00	0.00	918.00	H.TAX	Sri Prahallad Pradhan,TC
07	39401/22.04.19 to 39409/22.04.19	1681.00	0.00	1681.00	H.TAX	Sri Prahallad Pradhan,TC
45	43189/25.11.19	142.00	71.00	71.00	H.TAX	Sri N,N,Mahapatra,TC
45	43193/25.11.19	528.00	176.00	352.00	H.TAX	Sri N,N,Mahapatra,TC
	TOTAL (Rs)	13825.70	6719.70	7106.00		

In response to Audit Objection memo the local authority replied that an amount of Rs. 7106.00 is recovered from person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137.

MR No/Date	Name of the Employees	Amounts (Rs.)
48962/09/29.10.2020	Sri K.B.Meher,OTC	1381
48942/09/16.10.2020	Sri Prhallad Pradhan,OTC	5302

48752/07/16.07.2020	Sri Nityananda Mahapatra	423
	TOTAL(Rs.)	7106

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

11.3 - Non Credit of Collection Money through MRs to DCR & Cashier Cash Book-POM No.13/26.06.2020, Page-49-50

During the course under audit **Rs. 2853.00** 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 2019-20. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.2853.00** 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	07	12932.00	12432.00	500.00	H.TAX	Sri J.M.Surjal,TC
02	26	4328.00	4116.00	212.00	H.TAX	Sri J.M.Surjal,TC
03	13	9914.00	8408.00	1506.00	H.TAX	Sri Prahallad Pradhan,TC
04	11	51662.00	51510.00	152.00	H.TAX	Sri Ananta Ku.Meher,TC
05	17	59133.00	59049.00	84.00	H.TAX	Sri Ananta Ku.Meher,TC
06	07	8477.00	8377.00	100.00	H.TAX	Sri K.B Meher,TC
07	16	11732.00	11433.00	299.00	H.TAX	Sri K.B Meher,TC
	TOTAL (Rs.)	158178.00	155325.00	2853 .00		

In response to Audit Objection memo the local authority replied that an amount of **Rs. 2853.00** is recovered from person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137.

MR No/Date	Name of the Employees	Amounts (Rs.)
48745/07/14.07.2020	Sri Jayamani Surjal,OTC	500
48746/07/14.07.2020	Sri Jayamani Surjal,OTC	212
48966/09/29.10.2020	Sri Prhallad Pradhan,OTC	1506
48754/07/17.07.2020	Sri Ananta Ku. Meher,OTC	236
48962/09/29.10.2020	Sri K.B.Meher,OTC	399
	TOTAL(Rs.)	2853

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.14/30.06.2020, Page-51-52

During the course under audit **Rs. 3800.00** 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 2019-20. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.3800.00** 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)	DCR Page No.	Particulars	Name Of the TC
01	3682/05.08.19	500.00	200.00	300.00	06	S.TAX	Sri Tankadhara Sahu,TC
01	3683/05.08.19	500.00	200.00	300.00	06	S.TAX	Sri Tankadhara Sahu,TC
02	3706/07.08.19	500.00	200.00	300.00	07	S.TAX	Sri Tankadhara Sahu,TC
03	3817/17.10.19	500.00	200.00	300.00	15	S.TAX	Sri Tankadhara Sahu,TC
06	4181/07.12.19	400.00	200.00	200.00	34	S.TAX	Sri Tankadhara Sahu,TC
08	4358/21.01.20	400.00	200.00	200.00	34	S.TAX	Sri Tankadhara Sahu,TC
09	4408/12.03.20	200.00	0.00	200.00	47	S.TAX	Sri Tankadhara Sahu,TC
09	4409/12.03.20	200.00	0.00	200.00	47	S.TAX	Sri Tankadhara Sahu,TC

09	4410/12.03. 20	200.00	0.00	200.00	47	S.TAX	Sri Tankadhara Sahu,TC
09	4476/20.03. 20	400.00	200.00	200.00	51	S.TAX	Sri Tankadhara Sahu,TC
09	4411/12.03. 20	400.00	0.00	400.00	48	S.TAX	Sri Tankadhara Sahu,TC
09	4412/12.03. 20	600.00	0.00	600.00	48	S.TAX	Sri Tankadhara Sahu,TC
09	4413/12.03. 20	400.00	0.00	400.00	48	S.TAX	Sri Tankadhara Sahu,TC
	TOTAL (Rs)	5200.00	1400.00	3800.00			

In response to Audit Objection memo the local authority replied that an amount of **Rs. 3800.00** is recovered from person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137.

MR No/Date	Name of the Employees	Amounts (Rs.)
48955/09/27.10.2020	Sri Tankadhara Sahu	3800
	TOTAL(Rs.)	3800

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.15/30.06.2020, Page-53

During the course under audit **Rs. 2400.00** as detailed below was less credited to concerned DCR as well as Cashier Cash Book though the amount has been actually collected through M.R. by the following TC during the year 2019-20. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.2400.00** 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)	DCR Page No.	Particulars	Name Of the TC
18	44014/27.06	180800.00	178400.00	2400.00	05	Non	Sri Dhruba

.19					Realization of Differential Beneficiary Contribution	Charan Churia,TC
TO						
44100/27.06						
.19						
TOTAL (Rs)	180800.00	178400.00	2400.00			

In response to Audit Objection memo the local authority replied that an amount of **Rs. 2400.00** is recovered from person concerned vide the following MR's and deposited into the Syndicate Bank A/C No-80142200022336.

MR No/Date	Name of the Employees	Amounts (Rs.)
48939/09/15.10.2020	Sri Dhruba Ch. Churia,OTC	2400
	TOTAL(Rs.)	2400

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.16/30.06.2020, Page-54-55

During the course under audit **Rs. 2430.00** 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 2019-20. As such the same may be recovered early from the person responsible and deposited to the Municipal Fund. As such **Rs.2430.00** 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 the TC
172	0001 to 0100 @5/-	500.00	0.00	500.00	Daily Market Fees	Sri Ganesh Seth,TC
173	0041 to 0100 @5/-	300.00	0.00	300.00	Daily Market Fees	Sri Ganesh Seth,TC
217	0061 to 0100 @5/-	200.00	0.00	200.00	Daily Market Fees	Sri Ganesh Seth,TC
1101	0061 to 0100 @5/-	200.00	0.00	200.00	Daily Market Fees	Sri Ganesh Seth,TC
534	168301 to 168400 @5/-	500.00	0.00	500.00	Gandhi Park	Sri Gunanidhi Singh,OP
535	168401 to 168444 @5/-	220.00	0.00	220.00	Gandhi Park	Sri Gunanidhi Singh,OP
77	39601 to 39651 @10/-	510.00	0.00	510.00	Toy Train	Sri Gunanidhi Singh,OP
	TOTAL (Rs.)	2430.00	0.00	2430.00		

In response to Audit Objection memo the local authority replied that an amount of **Rs. 2430.00** is recovered from

person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137.

MR No/Date	Name of the Employees	Amounts (Rs.)
48937/09/14.10.2020	Sri Ganesh Seth,OTC	1200
48792/07/01.09.2020	Sri Gunanidhi Singh,OP	1230
	TOTAL(Rs.)	2430

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

PARA: 12 LOSS OF STOCK & STORE

12.1 - LOSS OF STOCK & STORE

No loss of Stock and Store was noticed by the present Audit during the Year 2019-20.

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-28/14.08.2020,Page No-89

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 –

DCB OF ALL TAXES FOR THE YEAR 2019-20													
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	2209766.55	2653503.00	4863269.55	940262.00	1903356.65	105274.30	1798082.35	2738344.35	1269504.55	855420.65	2124925.20	56.31
2	LATRINE	327607.90	442284.00	769891.90	157654.50	318069.45	17543.55	300525.90	458180.40	169953.40	141758.10	311711.50	59.51
3	LIGHT	1664880.75	1769056.00	3433936.75	625578.00	1273764.90	70176.30	1203588.60	1829166.60	1039302.75	565467.40	1604770.15	53.27
4	WATER	1337426.50	1769056.00	3106482.50	624544.00	1273764.90	70176.30	1203588.60	1828132.60	712882.50	565467.40	1278349.90	58.85
TOTAL		5539681.70	6633899.00	12173580.70	2348038.50	4768955.90	263170.45	4505785.45	6853823.95	3191643.20	2128113.55	5319756.75	56.30
5	LAND	2995100.00	3110100.00	6105200.00	934555.00	0.00	0.00	1915905.00	2850460.00	2060545.00	1194195.00	3254740.00	46.69
7	STALL	4173720.00	3074100.00	7247820.00	1912075.00	0.00	0.00	1424945.00	3337020.00	2261645.00	1649155.00	3910800.00	46.04
8	U/S-290	472200.00	1227300.00	1699500.00	139500.00	0.00	0.00	808300.00	947800.00	332700.00	419000.00	751700.00	55.77
TOTAL		7641020.00	7411500.00	15052520.00	2986130.00	0.00	0.00	4149150.00	7135280.00	4654890.00	3262350.00	7917240.00	47.40
G.TOTAL		13180701.70	14045399.00	27226100.70	5334168.50	4768955.90	263170.45	8654935.45	13989103.95	7846533.20	5390463.55	13236996.75	51.38

From the above Table it is seen that the percentage of collection of Holding, Latrine, Light and Water Taxes comes to **56.30 %**, which is very poor.

Further from the attach Table of all Taxes it is seen that the overall percentage of collection of all Taxes including Land, Stall & U/S-290 comes to **51.38 %**, which is very poor. The local authority is suggested to take special measure to enhance the collection of 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-04/08.06.2020,Page No-18

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 have been taken to impose 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-04/08.06.2020,Page No-18-19

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 Municipality 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 (05) 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 has already been elapsed, but the revision of holding tax has not been conducted by the valuation department, a wing of H & U.D. Department. Whether the Executive Officer or the Council has requested the valuation organization to revise the holding tax may be reported to Audit.

Further as per section 143-A of OM Act, 1950 the Executive Officer of the municipality shall, until the appointment of valuation organization thereof, exercise the power and perform the duties of valuation organization in respect of the municipality. Whether the Executive Officers during their incumbency 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-04/08.06.2020,Page No-19-20-

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 2019-20.

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-04/08.06.2020,Page No-20

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.

Audit Objection Memo 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 2019-20 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-04/08.06.2020,Page No-16-

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- 04/08.06.2020,Page No-20-

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 Audit Objection Memo, noted for future guidance 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-22/22.07.20, Page No-65-77

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 2019-20						
Sl No	Name of defaulting service provider/Company	Location	Plot No.	Renewal fees @1000/per annum	Late fine @10000/month x 12 months	Total
1	Hutch Vodafone Essar Spacefel Ltd	(I) Tarani sethi	2414/5142	7500	120000	127500
		S/o Satrugan seth at V.S.S Nagar W.N.9 Bgh				
2	Hutch Vodafone Essar Spacefel Ltd	Nihar Ranjan Mohanty	2542/1167	7500	120000	127500
		S/o Natbar Mohanty W.N.13 Bgh				
3	Hutch Vodafone Essar	Smt Padmini Dash	2414/1996	7500	120000	127500

	Spacefel Ltd	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 Teleservices 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 Teleservices Ltd	Sri Rameswar subudhi S/o Sri	7720/11609 Khata	7500	120000	127500

		chandramani subudhi	No.2542/1368			
		W.N.3				
9	Vodafone Essar Ltd	Tusar ranjan Mohanty	3409/13541	7500	120000	127500
		S/o Natbar Mohanty	Khata No.2414/3833			
		college road W.N.13				
10	Vodafone Essar Ltd	Ms/Mrs. Kamala Souria	4867	7500	120000	127500
		W/o Late Nabaranglal souria	Khata 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 BBSR	Mrs. Kamalalini Mahapatra	761/11343	7500	120000	127500
		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,	KhataNo.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.	Mrs. Padmini Dash,	7082/11457	7500	120000	127500

	Chandra sekharapur BBSR 751024	W/o Laxminarayan a dash khajurtikira near Georgh	Khata No.2414/1996			
		high school				
23	Vodafone Essar Spacetel ltd. Chandra sekharapur BBSR 751025	Rajkumar pradhan S/o Jaganath pradhan Ambapali W.N.17	238 Khata No.177	7500	120000	127500
24	Vodafone Essar Spacetel ltd. Chandra sekharapur BBSR 751026	Nihar Ranjan Mohanty S/o Natbar Mohanty W.N.13 Bgh	3226/13544 khata No.2542/1167	7500	120000	127500
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	7 Khata No.177	7500	120000	127500

		Ambapali W.N.17				
31	Reliance J 10 Info comm Ltd.	Kamalini mahapatra	761/11343	7500	120000	127500
		W/o Sarat ku. Mahapatra	Khata No.2414/1891			
		at.Khajurtikira Nuapada W.N.7				
32	Bharati Infratel Ltd.	Sunil kumar panda	756/13305	7500	120000	127500
		S/o Late Nityananda panda	Khata No.2414/3615			
		at Khajurtikira W.N.8				
33	Bharati Infratel Ltd.	Ramesh agrawal,Goura b agrawal,kailas h agrawal,Anil jain, Roof	1976/18127	7500	120000	127500
		top level				
			Khata No.2542/2014			
34	M/S DEA Cellular Infrastructure service Ltd.	Bhubaneswar pradhan, Mahuri pradhan	1850/13389	7500	120000	127500
		S/o Basant pradhan, Chittaranjan pradhan	Khata No.2414/3687			
		S/o Souri pradhan, at Govind pali, W.N.15				
35	Reliance J 10	Bikram aditya Mishra	177/11910 & 175/10818	7500	120000	127500
		S/o Gopal mishra	Khata No.2414/2385			
		at. Supriya marg Bhatli road W.N.1				
36	Bharati Infratel Ltd. Of Tower	Narasingh Dash W.N.4	Khata No.130	7500	120000	127500
37	Bharati Infratel Ltd. Of Tower	Nihar Mohanty	Khata No.2542/1166	7500	120000	127500
38	Bharati Infratel	Purna Ch.	khata No.805,	7500	120000	127500

	Ltd. Of Tower	Kalwatia	Bgh			
39	Bharati Infratel Ltd. Of Tower	Umesh Seth	Khata No.2542/501	7500	120000	127500
40	Bharati Infratel Ltd. Of Tower	Pradeep Ku. Dash & others Ambapali W.N.17	Khata No.190	7500	120000	127500
41	Bharati Infratel Ltd. Of Tower	Gourav Agrawal	Khata No.2542/2064	7500	120000	127500
42	Bharati Infratel Ltd. Of Tower	Kailash Agrawal Bargarh	khata No.1668	7500	120000	127500
43	Bharati Infratel Ltd. Of Tower	Suresh Agrawal, Brahamachari w.n.16	Khata No.386/449	7500	120000	127500
44	Bharati Infratel Ltd. Of Tower	Netrananda Rath w.n.9, Bgh	Khata No.2414/6368	7500	120000	127500
45	Bharati Infratel Ltd. Of Tower	Sunil ku Panda	Khata No.2416/1361 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	Bhubaneswar pradhan ,S/o Souri charan	Khata No.2414, Plot No.1850/1338	7500	120000	127500

	service Pvt. Ltd.	pradhan, W.N.15	9			
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, 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. Further an amount of **Rs.20000.00** has been collected towards Renewal fees from Bharati Infra-tech Ltd during the period under Audit i.e., 2019-20. As such till collection of revenues from Mobile Tower installed in the Municipality area as per Govt. instruction the entire amounts of Rs. 69,92,500.00(7012500-20000) is kept under Objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Purchase of Battery For Municipality Vehicles- POM No 17/08.07.2020,Page No-56-57-

On verification of the paid vouchers of Accountant Cash Book it was revealed that a sum of **Rs. 10,000.00** has been paid in excess due to non deduction of recycling values on old Batteries during purchase of new Batteries For Municipality Vehicles for the year 2019-2020. Further on purchase of new Battery the recycling values should be deducted from the Tax Invoice Bill by the Dealer. But during the purchase of the same the above procedure was not followed. The details of purchase are furnished below.

Vr. No./Dt	Amounts(Rs)	Paid to whom	Nos. Of Batteries	Re-sale values on replacement of Old Batteries	Particulars
44/23.04.2019	29200.00	TO BALAJI BATTERY, BARGARH	06 Nos. Batteries	6000.00	SUPPLY OF TATA GREEN BATTERIES
299/11.10.2019	6500.00	TO BALAJI BATTERY, BARGARH	02 Nos. Batteries	500.00(1000-500)	SUPPLY OF TATA GREEN BATTERIES
393/24.12..2019	7300.00	TO BALAJI BATTERY, BARGARH	01 Nos. Battery	1000.00	SUPPLY OF TATA GREEN BATTERIES
394/24.12..2019	14700.00	TO BALAJI BATTERY, BARGARH	03 Nos. Batteries	2500.00	SUPPLY OF TATA GREEN BATTERIES
			Total(Rs)	10000.00	

In response to Audit Objection memo the local authority replied that an amount of **Rs. 10000.00** is recovered from person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137.

MR No/Date	Name of the Employees	Amounts (Rs.)
48793/07/02.09.2020	Sri Debananda Rana,Cashier	10000
	TOTAL(Rs.)	10000

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

14.2 - Excess Payment on HSD Bill on Municipality Vehicle- POM No 23/10.08.2020,Page No-78-

On checking of the paid vouchers of General Cash Book, it was revealed that an amount of **Rs.25, 801.00** has been paid in excess towards HSD Bill of different BMC Vehicles during 2019-20 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:-

SI No.	Vehicle Reg. No.	Bill No.	Date	liters	Amount(Rs.)	Name Of The Driver	Log Book PageNo .	Remarks
1	Compactor Bin-1	42	01.04.19	50	3581	Sunakara Mallik	1	Compactor Bin-1
2	Compactor Bin-1	451	12.04.19	50	3587	Sunakara Mallik	6	Compactor Bin-1
3	Compactor Bin-1	1344	04.05.19	50	3611	Sunakara Mallik	6	Compactor Bin-1
4	Compactor Bin-1	1550	10.05.19	50	3598	Sunakara Mallik	6	Compactor Bin-1
5	Compactor Bin-1	1882	20.05.19	50	3578	Sunakara Mallik	6	Compactor Bin-1
6	OD 17 C 8132	1044	16.09.19	2	500	Prasanta Kumbhar	50	Tractor
7	OD 17 C 6217	1346	04.05.19	10	722	Biki Mahananda	05	Bolero
8	OD 17 C 6217	1745	16.05.19	60	4281	Biki Mahananda	05	Bolero
9	OD 17 C 6217	4546	04.08.19	30	2145	Biki Mahananda	07	Bolero
10	Tree Cutter	3166	02.07.19	01	70	Madan Mallick	01	Tree Cutter
11	Tree Cutter	586	02.07.19	02	128	Madan Mallick	01	Tree Cutter
			TOTAL	355	25801			

In response to Audit Objection memo the local authority replied that an amount of **Rs. 25801.00** is recovered from person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137.

MR No/Date	Name of the Employees	Amounts (Rs.)
48941/09/16.10.2020	Sri Sunakara Mallick,Driver	17955
48902/09/25.09.2020	Sri Prashanta Kumbhar,Driver	500
48904/09/25.09.2020	Sri Biki Mahananda,Driver	7148
48903/09/25.09.2020	Sri Madan Mallick,Road Colli	198
	TOTAL(Rs.)	25801

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

14.3 - Excess Payment on HSD Bill on Municipality Vehicle- POM No 24/10.08.2020,Page No-79-80-

On checking of the paid vouchers of General Cash Book, it was revealed that an amount of **Rs.8, 686.00** has been paid in excess towards HSD Bill of different BMC Vehicles during 2019-20 due to the HSD Bill amounts passed for payment in excess as compare to the actual HSD Bill amounts due for payment. This cannot be admitted in Audit and needs recovery. The details of such payment are described below:-

SI No	Vehicle Reg. No	Bill No	Date	liters	Bill Amounts Due for Payment (Rs.)	Bill Amounts Passed For Payment in Voucher (Rs.)	Difference (Rs.)	Remarks
1	OD 17 C 0306	11604	23.03.20	20	1348	1448	100	TATA ACE
2	OD 17 C 0308	4106	24.07.19	20	1336	1436	100	TATA ACE
3	OD 17 C 0309	11916	30.03.19	20	1348	1448	100	TATA ACE
4	OD 17 C 0311	10284	01.02.20	20	1348	1448	100	TATA ACE
5	OD 17 H 3235	11912	30.03.20	20	1348	1448	100	TATA ACE
6	OD 17 K 3683	6678	11.10.19	20	1444	2444	1000	TATA ACE
7	OD 17 K 3684	11913	30.03.20	20	1348	1448	100	TATA ACE
8	OD 15 F 6136	10447	08.02.20	20	2126	2626	500	Water Tanker
9	OD 17 K 3683	3433	30.07.19	20	1395	3433	2038	TATA ACE
10	OD 17 K 3683	5712	30.07.19	20	1412	5712	4300	TATA ACE
11	CessPool-2	1398	05.11.19		1150	1398	248	CessPool-2
				TOTAL	15603	24289	8686	

In response to Audit Objection memo the local authority replied that an amount of **Rs. 8686.00** is recovered from person concerned vide the following MR's and deposited into the Allahabad Bank A/C -50112299137.

MR No/Date	Name of the Employees	Amounts (Rs.)
48901/09/25.09.2020	Sri Netrananda Meher,OTC	8686
	TOTAL(Rs.)	8686

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

14.4 - Excess Payment towards Payment of MBPY-IGNOAP- POM No 29/17.08.2020,Page No-90-92-

On verification of MBPY Cash Book w.r.t. concerned payment Acquaintance Roll, it was revealed that a sum of **Rs.59,500.00** was shown to be paid in excess in the Cash Book as compared to the actual payment as detailed below :-

Ward No.	Person Responsible	Scheme	Period	Amount Paid	Amounts Due	Excess Paid
1	Keshaba Bhoi,TC	MBPY-80Y F	May-19	110000	109300	700
1	Keshaba Bhoi,TC	IGNOAP-F	May-19	112800	112300	500
1	Keshaba Bhoi,TC	IGNOAP-WP	Jun-19	108400	107900	500
1	Keshaba Bhoi,TC	MBPY	Aug-19	116500	116100	400
						2100
2	Chitta Rn. Mahapatra	MBPY-M	Sep-19	110100	109600	500
2	Chitta Rn. Mahapatra	MBPY-WP	Jul-19	122800	122300	500
2	Chitta Rn. Mahapatra	MBPY-UnM	Jul-19	122800	122300	500
2	Chitta Rn. Mahapatra	IGNOAP-F	Sep-19	157800	157300	500
2	Chitta Rn. Mahapatra	MBPY-WP	Oct-19	121100	120600	500
2	Chitta Rn. Mahapatra	MBPY-M	Dec-19	119300	118800	500
2	Chitta Rn. Mahapatra	MBPY-DP(60 %)-M	Dec-19	119300	118600	700
2	Chitta Rn. Mahapatra	MBPY & IGNOAP	Nov-19	257000	244800	12200
						15900
3	Surendra Pradhan	MBPY-M	Oct-19	109400	108900	500

						500
4	Belan Pradhan	MBPY-M	Sep-19	71600	71100	500
						500
7	Mitrabhanu Suna	IGNOAP-M	Jun-19	85600	85100	500
7	Mitrabhanu Suna	MBPY-M	Nov-19	58800	58300	500
7	Mitrabhanu Suna	MBPY-F	Nov-19	58800	57800	1000
7	Mitrabhanu Suna	MBPY-WP	Nov-19	73000	72500	500
7	Mitrabhanu Suna	IGNOAP-M	Nov-19	101000	100500	500
7	Mitrabhanu Suna	IGNOAP-DP-60%M	Dec-19	85400	84900	500
						3500
8	KhetraPal Sahu	MBPY-M	Apr-19	89600	85100	4500
						4500
9	Deepak Rout	MBPY-M	Dec-19	55600	54600	1000
9	Deepak Rout	IGNOAP-M	Oct-19	44100	43100	1000
9	Deepak Rout	MBPY & IGNOAP	May-19	132100	126700	5400
						7400
11	Trilochan Mahakud	MBPY-F	Apr-19	122600	121100	1500
11	Trilochan Mahakud	MBPY-F	May-19	134900	133900	1000
11	Trilochan Mahakud	IGNOAP-F	Apr-19	78600	77800	800
11	Trilochan Mahakud	IGNOAP-F	May-19	91800	91300	500
11	Trilochan Mahakud	IGNOAP-WP	May-19	91800	90800	1000
11	Trilochan Mahakud	IGNOAP-80Y	Apr-19	78600	77900	700
11	Trilochan Mahakud	MBPY-F	Aug-19	137500	137000	500
						6000
12	Ranjan Mallik	MBPY	Dec-19	54600	54100	500
						500
14	Bhagirathi Pradhan	IGNOAP-WP	Dec-19	63400	62900	500
14	Bhagirathi Pradhan	MBPY-80Y M	Jan-20	117700	117000	700
						1200
15	Khetibhushan Meher	MBPY-WP	Apr-19	78300	77800	500

15	Khetibhushan Meher	IGNOAP-WP	May-19	89400	88900	500
15	Khitibhushn Meher	MBPY-F	Oct-19	103400	102700	700
15	Khitibhushn Meher	IGNOAP-M	Nov-19	77800	77300	500
15	Khitibhushn Meher	IGNOAP	Nov-19	77800	76800	1000
						3200
16	Chudamani Dora	MBPY	Aug-19	139200	134000	5200
						5200
17	Trilochan Parida	MBPY-M	May-19	126700	126200	500
						500
18	J.M. Surjal	MBPY-M	Jun-19	82500	82000	500
18	J.M. Surjal	MBPY-F	Oct-19	91900	91400	500
18	J.M. Surjal	MBPY-M	Mar-20	92700	91700	1000
18	J.M. Surjal	MBPY-F	Jan-20	95400	94900	500
18	J.M. Surjal	MBPY-F	Mar-20	92700	92200	500
18	J.M. Surjal	MBPY-WP	Mar-20	92700	91700	1000
						4000
19	Deepak Rout	MBPY-WP	Jun-19	95900	95400	500
19	Nitya Mahapatra	MBPY-M	Sep-19	101200	100700	500
19	Nitya Mahapatra	MBPY-M	Aug-19	83500	83000	500
19	Nitya Mahapatra	MBPY	Oct-19	90100	89900	200
						1700
	Gunanidhi Sing	JEERA & RUNIA	Oct-19	36000	35300	700
	Gunanidhi Sing	JEERA & RUNIA	Nov-19	36000	35300	700
	Gunanidhi Sing	JEERA & RUNIA	Dec-19	35000	34300	700
	Gunanidhi Sing	JEERA & RUNIA CLP-DP-60%-M	Dec-19	35000	34300	700
						2800
			TOTAL(Rs.)	5267600.00	5208100.00	59500.00

In response to Audit Objection memo the local authority replied that an amount of **Rs.39200.00** out of **Rs.59500.00** is recovered from person concerned vide the following MR's and deposited into the ICICI Bank, Bgh. A/C No-63705001594.

MR No/Date	Name of the Employees	Amounts (Rs.)
48932/09/12.10.2020	Sri Keshaba Bhoi,OTC	2100
48905/09/28.09.2020	Sri SurendraPradhan,OTC	500
48919/09/05.10.2020	Sri Belal Pradhan,OTC	500
48943/09/19.10.2020	Sri Mitrabhanu Suna,OTC	3500
48958/09/27.10.2020	Sri Khetrapal Sahu,MFC	4500
48956/09/27.10.2020	Sri Deepak Rout,Peon	7400
48965/09/29.10.2020	Sri Trilochan Mahakud,Peon	6000
48915/09/01.10.2020	Sri Ranjan Ku. Mallick,OTC	500
48960/09/28.10.2020	Sri Chudamani Dora,OTC	5200
48921/09/05.10.2020	Sri Trilochan Parida,OTC	500
48920/09/05.10.2020	Sri Jaymani Surjal,OP	4000
48956/09/27.10.2020	Sri Deepak Rout,Peon	500
48933/09/12.10.2020	Sri Nitia Mahapatra,OTC	1200
48913/09/29.09.2020	Sri Gunanidhi Singh,OP	2800
	TOTAL(Rs.)	39200

Hence rests an amount of **Rs.20300.00 (59500-39200)** is suggested for recovery from the Persons responsible as follows.

1. Chitta Rn. Mahapatra-Rs.15900.00

2. Bhagirathi Pradhan -Rs.1200.00

3. Khetibhushan Meher- Rs.3200.00

Total Rs.20300.00

Person(s) Responsible for this paragraph

Sln	Name	Designation	Adress	Amount(In Rs:)
1	Sri Chitta Ranjan Mahapatra	OTC	C-O-EO,BMC,Bargarh AT-PO-Dist-Bargarh, W.No-10	15900
2	Sri Bhagirathi Pradhan	OTC-Tax Daroga	C-O-EO,BMC,Bargarh AT-PO-Dist-Bargarh, W.No-10	1200
3	Sri Khetibhushan Meher	OTC	C-O-EO,BMC,Bargarh AT-PO-Dist-Bargarh, W.No-10	3200

14.5 - Parking of IGNOAP/MBPY Money in Cash in Hand Personally as on 31.03.2020- POM No 30/17.08.2020,Page No-93-94-

During the scrutiny of the OAP/NOAP/MBPY Acquaintance Roll w.r.t. MBPY Cash Book and Bank Pass Book, it was noticed that an amount of **Rs.14, 30,000.00** has been paid to **Sri Chitta Rn. Mahapatra, TC** towards Disbursement of IGNOAP/MBPY for Ward No-02 as calculated below for the months of June-19 to March-20. Out of which **Rs. 13, 54,200.00** have been distributed among the beneficiaries. Hence the balance amount of **Rs. 75,800.00** has been parking in **Cash in Hand personally** without utilization at the end of 31.03.2020, which causes temporary misappropriation of Cash. So proper steps need be taken for refund of the MBPY parking money from Sri Chitta Rn. Mahapatra,OTC immediately and deposit into the Municipal Fund and compliance reported to current Audit.

SI No	Ward No	Receive For the Month	Amounts Received	Amounts Disbursed	Balance Amounts to be Refund	Refunds to Municipal Fund	Difference	Name of the Person Responsible
1	2	Jun-19	298300	264700	33600	0	33600	Chitta Rn. Mahapatra
2	2	Jul-19	298000	282800	15200	0	15200	Chitta Rn. Mahapatra
3	2	Aug-19	278000	263300	14700	0	14700	Chitta Rn. Mahapatra
4	2	Sep-19	276700	267900	8800	0	8800	Chitta Rn. Mahapatra
5	2	Mar-20	279000	275500	3500	0	3500	Chitta Rn. Mahapatra
		Grand Total	14,30,000	13,54,200	75,800	0	75,800	

In response to Audit Objection memo the local authority replied that an amount of Rs.75800.00 will be recovered from person concerned and compliance reported to Audit. Till the recovery of the same the entire amount of **Rs.75, 800.00** is suggested for recovery from the Persons responsible as follows.

1.Sri Chitta Rn. Mahapatra,OTC Rs.75,800.00

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Chitta Ranjan Mahapatra	OTC	C-O-EO,BMC,Bargarh AT-PO-Dist-Bargarh, W.No-10	75800

14.6 - Excess Payment To IHHL Beneficiaries-POM No 36/24.08.2020,Page No-112

Voucher No-19/08.06.19,

Voucher No-31/24.07.19,

Voucher No-35/28.08.19,

Voucher No-71/30.12.19

On checking of the above paid Vouchers of SBM Cash Book, it was revealed that an amounts of **Rs.32,000.00** has been paid in excess due to issuing of double Cheque in favor of the following IHHL Beneficiaries vide the following respective Ch.No., and again a letter advice has been issued from EO against the same Beneficiaries on the respective Date 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:-

1. Cheque No-143873/18.06.19 = Rs.8000.00- Beneficiary Name- **Brunda Tezi**

Letter Advice on Dtd.11.09.19=Rs.8000.00

2. Cheque No-143885/24.07.19 = Rs.8000.00- Beneficiary Name- **Deepa Banchoor**

Letter Advice on Dtd.11.09.19=Rs.8000.00

3. Cheque No-143889/28.08.19 = Rs.8000.00- Beneficiary Name- **Banshi Barik**

Letter Advice on Dtd.11.09.19=Rs.8000.00

4. Cheque No-143977/30.12.19 = Rs.8000.00- Beneficiary Name- **Babita Mishra**

Letter Advice on Dtd.16.01.19=Rs.8000.00

TOTAL (Rs.) 32,000.00

In response to Audit Objection memo the local authority replied that the excess amount of Rs.32000.00 will be recovered from person concerned and compliance reported to Audit. Also the BM of the concerned Bank has been informed to take necessary steps for recouped the money vide Ltr. No-2702/dtd.15.10,2020 of EO,BMC,Bgh.

In view of the reply of the local authority the objection stands and the entire amount of **Rs.32,000.00** needs recovery.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Kumar Pradhan	Sanitary Export	C-O-EO,BMC,Bargarh AT-PO-Dist-Bargarh, W.No-10	32000

14.7 - Excess Payment towards Harishchandra Sahayata- POM No 37/24.08.2020,Page No-113

On checking of the paid vouchers of Harishchandra & Deduction Cash Book, it was revealed that an amount of **Rs.36000.00** has been paid in excess towards **Harishchandra Sahayata** due to excess payment shown in Cash Book against the actual payment done vide A/R. This cannot be admitted in Audit and needs recovery. The details of such payment are described below:-

Vr, No/Date	Bill Amounts Shown in Cash Book	Bill Amounts Paid as per actual vide A/R	Excess Amounts Paid	Remarks
38/09.07.19	126000.00	114000.00	12000.00	
94/18.02.20	135000.00	120000.00	15000.00	
103/30.03.20	69000.00	60000.00	9000.00	
TOTAL (Rs.)	330000.00	294000.00	36000.00	

In response to Audit Objection memo the local authority replied that an amount of **Rs. 36000.00** is recovered from person concerned vide the following MR's and deposited into the HDFC Bank A/C -50200002731769.

MR No/Date	Name of the Employees	Amounts (Rs.)
48964/09/29.10.2020	Sri H.Ch.Meher, Ex-Cashier	36000
	TOTAL(Rs.)	36000

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

14.8 - Excess Payment towards Supply of Motor Pump along with all accessories Bill- POM No 39/01.09.2020,Page No-116

On checking of the paid vouchers of SBM Cash Book, it was revealed that an amount of **Rs.400.00** has been paid to Sri Purna Ch. Kumbhar, Contractor in excess towards supply of One HP Motor Pump along with all accessories including fixing and fitting in each CT/PT Project due to arithmetic erroneous. This cannot be admitted in Audit and needs recovery. The details of such payment are described below:-

Vr, No/Date	Bill Amounts Due for Payment as per actual	Bill Amounts paid to the contractor	Excess Amounts Paid
16/07.06.19	191204	191304	100.00
24/02.07.19	190542	190642	100.00
40/10.09.19	190542	190642	100.00
49/22.11.19	189966	190066	100.00
TOTAL (Rs.)	762254.00	762654.00	400.00

In response to Audit Objection memo the local authority replied that an amount of **Rs. 400.00** is recovered from person concerned vide the following MR's and deposited into the Axis Bank, Bgh. A/C No-915010037705824.

MR No/Date	Name of the Employees	Amounts (Rs.)
48957/09/27.10.2020	Sri Sushanta Ku. Pradhan, SE	400
	TOTAL(Rs.)	400

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

14.9 - Engagement of CLRs/DLRs/NMRs appointed after dt.19.05.1997 without Government Approval-POM No 10/20.06.2020,Page No-40-41

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-129/2000/360511 H&UD, Dtd.15.12.2000:- D.L.R./N.M.R.s engaged after 19.05.1997 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	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	TOTAL (Rs.)
1	Khali Padhan	Road Colie	10680	10400	10680	10400	10680	10680	10400	9991	10400	10680	10680	10120	125791
2	Manas Mallik	Road Colie	9991	9707	10680	10400	10680	10680	9013	10680	9707	9991	10680	9422	121631
3	Daka Mallik	Road Colie	8613	10400	10680	10400	9646	10680	8667	10680	10400	10680	10680	10120	121646
TOTAL (Rs.)															369068

As such why the payment of **Rs.3, 69,068.00** 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 taken to regularize the matter at Govt. level. Hence, till regularization of the same an amount of **Rs.3, 69,068.00** is kept under Objection.

14.10 - SANCTION OF INCENTIVE TO NMR/DLR/ADHOC EMPLOYEES OF THE MUNICIPALITY- POM No 11/22.06.2020,Page No-42-46

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/ADHOC employees of the municipality, on the basis of Council Resolution which violates the Govt. guide line stated above. The details of inadmissible payment of incentive to a tune of **Rs.20, 39,196.00** i.e. **March-2019 to Feb-2020** (Paid during the Year under Audit-2019-20) is furnished below.

Sl.No	Name Of The Staff	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	TOTAL (Rs.)
I. OCTROI ADHOC STAFF														
1	CHIT TARA NJAN MAH APAT RA, O TC	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
2	NETR ANAN D MEH ER, O TC	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
3	UMA KANT A PATI, OTC	1935	1933	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	23868
4	CHU DAM ANI, DOR A	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
5	GANE SH SETH ,OTC	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
6	BINO D KALE T,OT C	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
7	KHITI BHUS AN MEH ER, O TC	1806	1933	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	23739
8	BINO D	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000

	DASH													
9	MITR ABHA NU SUNA ,OTC	1935	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	23935
10	TANK ADHA R SAHU ,OTC	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
11	TRIL OCH AN PARD IA,OT C	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
12	SUSH ANTA KUM AR DASH	1806	400	0	0	0	0	2000	2000	2000	2000	2000	2000	14206
13	LABA BHAT I.OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
14	PAD MALO CHAN MAH APAT RA,O P	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
15	AMUL YA KUM BHAR ,OP	1935	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	23935
16	NARE SH KUM AR PAND IT,OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
17	SIDH ESW AR MAH ANAN D,OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
18	PRAD EEP	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000

	KU. MALL IK,OP													
19	BHIBI SHAN TAND I,OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
20	PRE MDE EP CHHA TAR, OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
21	SRIK ANTA PRAD HAN, OP	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
22	TRIL OCH AN MAH AKUD ,OP	1935	1933	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	23868
23	KAST A BEHE RA.O P	2000	2000	1935	2000	1419	2000	2000	2000	2000	2000	1935	1862	23151
	TOTAL (Rs.)	45352	44199	43935	44000	43419	44000	46000	46000	46000	46000	45935	45862	54070 2
II.	SCAVENGING NMR/DLR													
1	SARJ U DUN GURI	1871	2000	2000	2000	2000	2000	2000	2000	2000	2000	1871	1931	23673
2	GAN GA PR. SEND RIA	1871	1667	1677	933	1742	1806	2000	1484	1733	2000	1419	2000	20332
3	RAJE SH BEHE RA	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	1871	2000	23871
4	BHU MI SUNA	1419	2000	1871	1867	1871	1871	1600	1871	2000	1613	1613	1586	21182
5	MAM	1742	2000	1742	1600	2000	1871	1867	1742	2000	1871	1484	1793	21712

	ATA SEND RIA													
6	PARA SEND RIA	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
7	AHAL YA SEND RIA	2000	1667	2000	2000	2000	1871	1733	1871	1933	1613	2000	2000	22688
8	SANJ UKTA SEND RIA	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	1931	23931
9	JIPU SEND RIA	2000	2000	2000	2000	1742	1871	1600	1806	2000	1742	1484	1793	22038
10	SUND AR NAIK	2000	2000	2000	1800	2000	2000	2000	2000	2000	2000	774	0	20574
11	BIRU SUNA	2000	2000	1806	1867	1871	2000	2000	1871	2000	2000	2000	1862	23277
12	DHAR AM GHAS I	1677	1067	0	1067	581	1355	733	323	0	1161	1032	690	9686
13	RAM BAG	2000	2000	1871	1867	2000	1871	1800	1677	1800	1871	2000	1862	22619
14	TINK U BAG	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
15	RAJU TAND I	2000	2000	2000	2000	2000	2000	2000	2000	2000	1677	1871	1517	23065
16	SANT A KUR MI	2000	2000	1871	2000	1871	1677	2000	2000	2000	1742	2000	2000	23161
17	TAPA SANI BHOI	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
18	MANJ U SEND RIA	2000	1867	2000	2000	1871	2000	2000	2000	2000	2000	2000	2000	23738
19	JOGI TA	2000	2000	1871	2000	1871	1871	1867	2000	2000	2000	2000	2000	23480

	PRAD HAN													
20	NIRA MAN GANA NI	2000	2000	2000	2000	1871	2000	2000	2000	2000	2000	2000	2000	23871
21	JAMU NA BAG	2000	2000	2000	2000	2000	1871	1867	2000	2000	2000	2000	2000	23738
22	ANJA LI SEND RIA	2000	2000	1871	2000	1935	1871	1867	1355	1867	1806	1677	1931	22180
23	SUBA RNA SEND RIA	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
24	MAD HURI SEND RIA	1871	2000	2000	1733	1742	1871	2000	1871	2000	2000	2000	1862	22950
25	MIRA SAHU	2000	2000	2000	2000	2000	2000	2000	1742	2000	2000	2000	2000	23742
26	PRA MILA BHOS AGAR	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
27	BANT I KUR MI	1806	1600	1484	2000	1806	1548	1867	1419	1600	1355	1548	2000	20033
28	NABA MI SEND RIA	1677	933	258	2000	1871	1742	2000	1935	2000	2000	2000	2000	20416
29	KHIR A SEND RIA	2000	2000	2000	2000	2000	2000	1867	1742	2000	2000	2000	2000	23609
30	NETR A SEND RIA	2000	1600	2000	2000	2000	2000	1600	1613	1733	1806	1677	2000	22029
31	CHA MPA SEND RIA	1742	1867	1742	1667	1613	1677	1733	1419	1733	1613	1613	1931	20350
32	SUM ATI SEND	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	1931	23931

	RIA													
33	SAST AMI SEND RIA	2000	1733	1677	1533	1677	1677	1867	1290	1867	1677	1548	1931	20477
34	KETA KI GURL A	1484	2000	1548	1800	2000	1871	1733	1742	2000	2000	1871	1793	21842
35	SABI TRI GURL A(D)	1677	2000	1871	1800	2000	1871	1733	1677	2000	2000	1677	1862	22168
36	KANT I GURL A	1871	1867	1871	2000	2000	2000	1867	2000	2000	1613	1677	1931	22697
37	SURE KHA DUN GURI	2000	1733	1806	1867	2000	2000	1867	1742	1733	2000	2000	2000	22748
38	MANI YAMA SEND RIA	2000	1867	2000	2000	2000	1871	2000	1742	1933	2000	2000	1862	23275
39	RUKU NI KATH AR	1677	1467	1806	1733	1290	2000	1800	1419	1200	1806	2000	1862	20060
40	SAND HYA DEEP	2000	2000	2000	2000	2000	1871	2000	2000	2000	2000	2000	2000	23871
41	SATY ABAT I SEND RIA	1742	2000	1742	1800	2000	1871	1467	1355	2000	2000	2000	1793	21770
42	TANU SEND RIA	1742	2000	1742	1600	2000	2000	2000	1742	2000	1871	2000	2000	22697
43	SUSH AMA SEND RIA	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
44	SARI KA SUNA	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
45	DAYA BATI SEND	2000	2000	1871	1867	1935	2000	1733	1871	2000	1871	2000	2000	23148

	RIA													
46	GOP AL SEND RIA	1871	2000	2000	1733	1742	1871	2000	1613	2000	2000	1613	2000	22443
47	BRUN DA GURL A	2000	2000	2000	2000	2000	2000	1867	2000	2000	2000	2000	2000	23867
48	SANT I GURL A	1548	1800	1871	2000	1806	1806	1800	2000	2000	2000	2000	1793	22424
49	PUSP A BARI K	1226	1200	1548	1200	1290	1226	1533	1419	1667	1161	516	966	14952
50	TANU JA BHOS AGAR	2000	1867	2000	1867	2000	2000	1867	2000	2000	1742	2000	2000	23343
51	SABI TRI GURL A(M)	2000	1867	2000	2000	1871	2000	1867	1613	2000	2000	2000	2000	23218
52	AMAL GURL A	1871	1600	1871	1267	1871	2000	2000	1548	2000	2000	1742	2000	21770
53	BIKR AM NAG	1355	1467	1677	1333	1548	1484	1000	1097	1333	1355	1548	1448	16645
54	ANJA NA BISOI	2000	2000	2000	2000	2000	1677	2000	1613	1867	2000	1871	2000	23028
	TOTAL (Rs.)	101740	100736	98965	99801	101288	101740	100002	95224	101999	100966	97997	99861	1200319
III.	PUBLIC WORKS NMR/DLR													
1	GUN URU KATH AR	1484	1800	2000	2000	1871	2000	1733	1742	1733	1871	1871	1724	21829
2	SARA TA MALL IK	1742	1867	2000	2000	1871	2000	1733	2000	2000	2000	2000	1724	22937
3	MAN AS MALL IK	1871	1867	2000	2000	2000	2000	1733	2000	1867	1871	2000	1862	23071

4	TIKA MALL IK	1742	1867	2000	2000	1742	2000	1733	1613	1733	1742	1613	1724	21509
5	RAHA SA PADH AN	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
6	DAKA MALL IK	1613	2000	2000	2000	1806	2000	1667	2000	2000	2000	2000	2000	23086
7	KRUS HANA CH. SAHU	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
8	KHAL IA PADH AN	2000	2000	2000	2000	2000	2000	2000	1871	2000	2000	2000	2000	23871
9	KANA KA MISH RA	2000	1933	1935	1733	1935	2000	2000	1677	2000	2000	1871	2000	23084
10	SRINI VASH MALL IK	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000
	TOTAL (Rs.)	18452	19334	19935	19733	19225	20000	18599	18903	19333	19484	19355	19034	231387
IV.	DRIVER/ZAMADAR NMR/DLR													
1	SANJ AY GURL A	2000	2000	2000	2000	1871	2000	2000	2000	2000	2000	2000	2000	23871
2	BIRE NDRA GURL A	1355	2000	2000	1867	1871	1097	1800	1742	867	1677	1871	1103	19250
3	SEKH RANJ AN (ZAM ADAR)	2000	1667	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	23667
	TOTAL (Rs.)	5355	5667	6000	5867	5742	5097	5800	5742	4867	5677	5871	5103	66788
	G.TO	17089	16993	16883	16940	16967	17083	17040	16586	17219	17212	16915	16986	20391

TAL(Rs.)	9	6	5	1	4	7	1	9	9	7	8	0	96.00
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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 and has been stopped from the month of April-2020 and suggested amount will be recovered shortly. 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

S/no	Name	Designation	Address	Amount(In Rs:)
1	Dr. Rajesh Kumar Sahu	EO	EO,BMC,Bargarh AT-PO-Dist-Bargarh, W.No-10	1019614
2	Sri Sushanta Rout	Ex-EO	Auditor Account Sec. CNT Deptt.Lok Shabha Bhavan, Odisha Secretariat, BBSR-01	1019582

**14.11 - Payment of Municipal Fund without any Competitive Tender Processing-POM
No-19/15.07.2020,Page No-60**

On verification of the following paid vouchers of Accountant Cash Book it was revealed that a sum of **Rs. 62,748.00** has been paid to different Supplier/Agencies/Contractors without conducting the Competitive Tender Processing and violating the Rules as per the provision under Rule 128(A) of OGFR, Vol.-I and under Para 3.2.1 of OPWD code then and there essential pre requisites for Commencement of Public Works namely Administrative Approval, Technical Sanctioned and Allotment of Fund towards the following works. In this context the Local Authority has been asked through POM regarding the same points to reply. The details of works are furnished below.

Vr. No./Date	Amounts(Rs)	Paid to whom	Particulars
510/02.03.2020	20160.00	TO Niranjana Mohanty, Contractor	Supply of 1920 Sqft. Crusher Dust for spreading in different areas.
193/06.08.2019	42588.00	TO Saroj Ku. Dharua, Contractor	Construction of 03 nos. of Ramps at different School under Municipal Area
Total (Rs.)	62,748.00		

In response to Audit Objection memo the local authority replied that, the amount paid to the Contractor as per the Schedule of Rate-2014, but the concerned file with detailed Measurement were not produced to Audit for verification till the closure of Audit. Till production of the above files the entire amount of **Rs.62, 748.00** 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.27/13.08.2020., Page No.-83**

Name of the Work – Construction of Kalyan Mandap at Bishipada, W.No-05

Case Record File No- 13/2017-18

Head of Account – UNNATI/2017-18

Estimated Cost – Rs. 500000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Abhishek Sharma

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –09/17.06.19

MB No- 01/19, Page No.30 to 39

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. 10,170.00** was paid in excess to the Contractor due to excess quantity of HYSD/MS Rod 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	RCC M-20 Cement Concrete Quantity Executed in Cum as per actual w.r.t MB	HYSD/MS Rod Required in Qtl. on RCC works	HYSD/MS Rod Quantity Allowed in Bill	Excess 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.Column Base=2.70 2.Tie Beam=1.79 3.Roof Beam=2.04 4.Roof Slab=4.37 5.Columns=1. 68	@1Qtl/Cum = 12.58 Qtl	14.27 Qtl	1.69 Qtl	Rs.6017.45/Qtl	1.69 Qtl x 6017.45/Qtl = Rs.10170.00

Total=12.58						
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This cannot be admitted in audit and **Rs. 10,170.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 10170.00 has been recovered from Sri Abhishek Sharma, Contractor Vide the following MR's and deposited into the UCO Bank,Bgh. A/C No-6380110078402.

MR No/Date	Name of the Contractor	Amounts (Rs.)
48949/09/22.10.2020	Sri Abhishek Sharma, Contractor	10170
	TOTAL(Rs.)	10170

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 excess consumption of MS Rod allowed in Work Bill-POM No.27/13.08.2020., Page No.-84

Name of the Work – Construction of Jadav Kalyan Mandap at Bargarh, W.No-01

Case Record File No- 01/2017-18

Head of Account –SDPF/ MLA-LAD/2017-18

Estimated Cost – Rs. 500000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Jadav Kharsel

Name of the JE –Sri Bhabani Prusty

Name of the ME- Sri Ajay Saha

Voucher No –08/30.12.19

MB No- 18/18, Page No.168 to 172

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. 15,621.00** was paid in excess to the Contractor due to excess quantity of HYSD/MS Rod 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	RCC M-20 Cement	HYSD/MS Rod Required in	HYSD/MS Rod Quantity	Excess HYSD/MS Rod	Basic Rate per Qtl. in Rs.	Excess paid in Rs.
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	Concrete Quantity Executed in Cum as per actual w.r.t MB	Qtl. on RCC works	Allowed in Bill	Quantity Allowed		
Require of HYSD/MS Rod including cutting, bending & binding...etc	1.Roof Beam=14.724 2.Roof Slab=39.100 Total=53.824 Cum	@1Qtl/Cum = 53.824 Qtl	56.420 Qtl	2.596 Qtl	Rs.6017.45/Qtl	2.596 Qtl x 6017.45/Qtl = Rs.15621.00

This cannot be admitted in audit and **Rs. 15,621.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 15621.00 has been recovered from Sri Jadav Kharsel , Contractor Vide the following MR's and deposited into the INDIAN Bank, Bgh. A/C No-6517003252.

MR No/Date	Name of the Contractor	Amounts (Rs.)
48950/09/22.10.2020	Sri Jaydev Kharsal, Contractor	15621
	TOTAL(Rs.)	15621

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.27/13.08.2020., Page No.-85

Name of the Work – Construction of Additional Class Room of Rang Pada Project UGUP School, W.No-13

Case Record File No- 17/2018-19

Head of Account – WODC/2018-19

Estimated Cost – Rs. 500000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Sanjeeb Ku. Kohili

Name of the JE –Sri Bhabani Prusty

Name of the ME- Sri Ajay Saha

Voucher No –09/30.12.2019

MB No- 18/18, Page No.126 to 144

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. 11,246.00** 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 w.r.t MB	Quantity Allowed in Cum as per Work Bill	Excess Quantity Allowed in Cum	Basic Rate per Cum in Rs.	Excess paid in Rs.
E/W in hard Soil including leveling....etc	8.60 Cum	30.34 Cum	21.74 Cum	Rs.167.81/Cum	21.74 Cum x 167.81/Cum = Rs.3648.00
Filling of F&P with Sand watered and rammed	25.53 Cum	30.96 Cum	5.43 Cum	Rs.306.47 /Cum	5.43 Cum x 306.47/Cum = Rs.1664.00
RCC M-20 Cement Concrete for Chajja	2.345 Cum	9.383 Cum	7.038 Cum	Rs.843.15 /Cum	7.038 Cum x 843.15/Cum = Rs.5934.00
				TOTAL(Rs.)	11246.00

This cannot be admitted in audit and **Rs. 11,246.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 11246.00 has been recovered from Sri Sanjeeb Ku. Kohili, Contractor Vide the following MR's and deposited into the HDFC Bank, Bgh. A/C No-18171450000011.

MR No/Date	Name of the Contractor	Amounts (Rs.)
48951/09/22.10.2020	Sri Sanjeeb Kohili, Contractor	11246
	TOTAL(Rs.)	11246

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.27/13.08.2020., Page No.-86-87

Name of the Work – Construction of Community Center near Mahadev Mandir, W.No-07

Case Record File No- 09/2019-20

Head of Account – SDPF (MLA-LAD)/2019-20

Estimated Cost – Rs. 100000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Lingaraj Pattanaik

Name of the JE –Sri Bhabani Prusty

Name of the ME- Sri Ajay Saha

Voucher No –04/17.10.2019

MB No- 18/18, Page No.146 to 152

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. 7,584.00** 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 of area executed in Sqm as per actual w.r.t MB	Quantity of area allowed in Sqm as per Work Bill	Excess Quantity allowed in Sqm	Basic Rate per Sqm in Rs.	Excess paid in Rs.
White Washing three coats with approved good stone lime over the interior surface of the wallsetc	1.16mm CP=65.83 Sqm 2.12mm CP=69.18 Sqm Total=135.01 Sqm	309.39 Sqm	174.38 Sqm	Rs.11.87/Sqm	174.38 Sqm x 11.87/Sqm = Rs.2070.00
Finishing Walls with proofing cement paints of approved shade on new works with two coats to give an even shade ...	1.16mm CP=65.83 Sqm 2.12mm CP=69.18 Sqm Total=135.01 Sqm	309.39 Sqm	174.38 Sqm	Rs.31.62/Sqm	174.38 Sqm x 31.62/Sqm = Rs.5514.00
				TOTAL(Rs.)	7584.00

This cannot be admitted in audit and **Rs. 7,584.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 7584.00 has been recovered from Sri Lingaraj Pattanaik, Contractor Vide the following MR's and deposited into the INDIAN Bank, Bgh. A/C No-6517003252.

MR No/Date	Name of the Contractor	Amounts (Rs.)
48952/09/22.10.2020	Sri Lingaraj Pattanik, Contractor	7584
	TOTAL(Rs.)	7584

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 arithmetic error in Passed for Payment in work Bill- POM No.27/13.08.2020., Page No.-88

Name of the Work – Construction of Additional Shop Room at First Floor of Shopping Complex in front of SUH Building Left Side (B)

Head of Account – MPL Fund/OWN

Estimated Cost – Rs.49411.00

Negotiate Rate- S/R

Name of the Contractor-Smt. Arati Mangual

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –512/04.03.2020

MB No- 12/17, Page No.194 to 199

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 1556.00** 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 in Rs.	Deduction	Net Payable in Rs.	Net Payable in Rs.	Excess Amounts Paid in Rs.
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1	49402.00	S.D-1324 I.Tax-442 L.Cess-442 Royalty-2186 ECB-38 Total-4432.00	(49402-4432)=44 970.00	46526.00	1556.00
				TOTAL(Rs.)	1556.00

This cannot be admitted in audit and **Rs. 1556.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 1556.00 has been recovered from Smt. Arati Mangual, Contractor Vide the following MR's and deposited into the Allhabad Bank,Bgh. A/C No-50112299137.

MR No/Date	Name of the Contractor	Amounts (Rs.)
48953/09/22.10.2020	Smt. Arati Mangual,Contractor	1556
	TOTAL(Rs.)	1556

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 non deduction of penalty charges for delayed completion of work in Bill- POM No.32/18.08.2020., Page No.-96

Name of the Work – Construction of 50 nos. of Garbage Bin at different Ward of BMC.

Case Record File No- 01/2014-15

Head of Account – OWN FUND

Estimated Cost – Rs. 502000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Kamal Tandi

Name of the JE –Sri Bhabani Prusty

Name of the ME- Sri Ajay Saha

Name of the AEE- Elina Lakra

Voucher No –84/16.05.2019

MB No- 15/18, Page No.144 to 150

SI No of Bill- 2nd R/F

Date of Agreement-Dtd.02.01.2015

Time Allowed for Completion of the Work-One Month (from the date of Agreement)

On checking of the above case record w.r.to M.B. and other relevant records, it was found that an amount of **Rs. 12,804.00** was paid in excess to the Contractor due to non deduction of penalty charges for delayed completion of work. The details calculation is given below.

The project was accepted on Dtd.02.01.2015 to complete within 01 month i.e on 02.02.2015. But it was not completed in the scheduled time. The Work Bill for Rs. 1, 28,041.00 was put up and paid on Dtd.16.05.2019, which was done after the scheduled time i.e. 02.02.2015 .The provision for penalty for delayed completion of work was not made in the agreement of contract. So the liquidated damage was calculated as per the govt. provision @1.5% per month of the unfinished amount of `work (to be calculated per day of delay), or Penalty @ 10 % of work value should be imposed against the contractor for delay in execution of work which is lowest. As such,1.5 % of unfinished amount of Rs 128041.00 =1920 .00 per month should be charged against the contractor as per OPWD Code 2-3-1 and the instruction stipulated in Letter No.4225 dtd.16.5.15 of DLFA, Odisha, BBSR. As the project was completed after 50 months the penalty imposed to contractor Rs.96, 000.00 (Rs.1920 X 50 months), or 10 % of work value comes to **Rs.12, 804.00** (10% of Rs.128041.00) which one is lowest. As such, the penalty for delay in completion is **Rs.12, 804.00** towards liquidated damage.

This cannot be admitted in audit and **Rs. 12,804.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 12804.00 has been recovered from Sri Kamal Tand, Contractor Vide the following MR's and deposited into the IDBI Bank,Bgh. A/C No-746104000097307.

MR No/Date	Name of the Contractor	Amounts (Rs.)
48945/09/22.10.2020	Sri Kamal Tand, Contractor	12804
	TOTAL(Rs.)	12804

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 excess quantity allowed in Work Bill - POM No.32/18.08.2020., Page No.-97

Name of the Work – Construction of Park near Panchayat College Bargarh, (Part-I -B), W.No-13

Case Record File No- 23/2017-18

Head of Account – 14 TH FC / 2016-17

Estimated Cost – Rs. 1765351.00

Negotiate Rate- S/R

Name of the Contractor- Smt. Pankajini Seth

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –62/21.11.2019

MB No- 02/19, Page No.120 to 136

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. 5,310.00** 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 w.r.t MB	Quantity allowed in Cum as per Work Bill	Excess Quantity allowed in Cum	Basic Rate per Cum in Rs.	Excess paid in Rs.
Labor for spreading Sand and Lying sub base in layers and consolation with HRR and watering but excluding cost of Sand and moorum...etc	38.66 Cum	57.99 Cum	19.33 Cum	Rs.274.73/Cum	19.33 Cum x 274.73/Cum = Rs.5310.00
				TOTAL(Rs.)	5310.00

This cannot be admitted in audit and **Rs. 5,310.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 5310.00 has been recovered from Smt. Pankajini Seth, Contractor Vide the following MR's and deposited into the State Bank Of India, Bgh. A/C No-31294644880.

MR No/Date	Name of the Contractor	Amounts (Rs.)
48947/09/22.10.2020	Smt. Pankajini Seth ,Contractor	5310
	TOTAL(Rs.)	5310

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 un-necessarily adding of CGST & SGST 12 to the Bill - POM No.32/18.08.2020., Page No.-98

Name of the Work – Construction of CC Road Drain at Ganesh Nagar, W.No-13

Case Record File No- 62/2016-17

Head of Account – OWN FUND

Estimated Cost – Rs. 491000.00

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

Name of the AEE- Elina Lakra

Voucher No –239/06.07.2018, 588/01.12.2018, 201/16.08.2019

SI No of Bill- 1st R/A, 2nd R/A & 3rd 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. 14,804.00** was paid in excess to the Contractor due to un-necessarily adding of CGST & SGST @12% to the Bill and payment made to the Contactor. The details calculation is given below.

The Estimate of the said project was approved without adding of CGST & SGST @12% to the Estimated Cost, accordingly the Tender process also done excluding GST. But it was noticed that the 2nd R/A Bill was paid to the contractor including CGST & SGST @12% amounting to Rs. 14,804.00 as follows-

Gross Bill of the 2nd R/A is Rs. 123369.00 (Work Done)

Add CGST & SGST @12% is Rs. 14804.00

Passed for payment of Rs.138173.00

Hence an amount of **Rs. 14,804.00** was paid in excess to the Contractor due to un-necessarily adding of CGST & SGST @12% to the work done value violating the Tender process norms and conditions, which cannot be admitted in Audit and **Rs. 14,804.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 14804.00 has been recovered from Sri Hrushikesh Meher, Contractor Vide the following MR's and deposited into the Allhabad Bank, Bgh. A/C No-50112299137.

MR No/Date	Name of the Contractor	Amounts (Rs.)
48946/09/22.10.2020	Sri Hrushikesh Meher, Contractor	14804
	TOTAL(Rs.)	14804

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 excess quantity allowed in Work Bill - POM No.32/18.08.2020., Page No.-99

Name of the Work – Construction of Kalyan Mandap at Harijan Pada, W.No-05

Case Record File No- 12/2017-18

Head of Account – WODC/2017-18

Estimated Cost – Rs. 500000.00

Negotiate Rate- S/R

Name of the Contractor- Sri Abhishek Sharma

Name of the JE –Sri Bhabani Prusty

Name of the ME- Sri Ajay Saha

Name of the AEE- Elina Lakra

Voucher No –01/03.04.2019

MB No- 15/18, Page No.132 to 141

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. 28,742.00** 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 w.r.t MB	Quantity Allowed in Cum as per Work Bill	Excess Quantity Allowed in Cum	Basic Rate per Cum in Rs.	Excess paid in Rs.
CC (1:3:6) using	9.45 Cum	15.11 Cum	5.66 Cum	Rs.3374.39/Cum	5.66 Cum x

4cm size HBG including cost conveyance and royalty of materials curing etc...					3374.39/Cum = Rs.19,099.00
Laterite Stone masonry in cm (1:6) in F & P including all cost.	18.44 Cum	22.06 Cum	3.62 Cum	Rs.2589.15 /Cum	3.62 Cum x 2589.15/Cum = Rs.9,373.00
				TOTAL(Rs.)	28,472.00

This cannot be admitted in audit and **Rs. 28,472.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 28472.00 has been recovered from Sri Abhishek Sharma, Contractor Vide the following MR's and deposited into the HDFC Bank, Bgh. A/C No-18171450000011.

MR No/Date	Name of the Contractor	Amounts (Rs.)
48948/09/22.10.2020	Sri Abhishek Sharma, Contractor	28472
	TOTAL(Rs.)	28472

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.32/18.08.2020., Page No.-100

Name of the Work – Construction of CC Slab for different Drain under Bargarh Municipality

Case Record File No- 04/2019-20

Head of Account – SBM/2019-20

Estimated Cost – Rs. 12,71,643.00

Negotiate Rate- S/R

Name of the Contractor- Sri Antaryami Parida

Name of the JE –Smt. Pragya Paramita Panigrahi

Name of the ME- Sri Ajay Saha

Voucher No –82/07.02.2020 (SBM)

MB No- 16/18, Page No.173 to 175

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. 1,33,200.00** 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 w.r.t 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 Cement Concrete with 12mm CBHG Chips including all cost....etc	50.66 Cum	75.66 Cum	25.00 Cum	Rs.5328.00/Cum	25.00 Cum x 5328/Cum = Rs.1,33,200.00
				TOTAL(Rs.)	1,33,200.00

This cannot be admitted in audit and **Rs. 1, 33,200.00** needs recovery from the Contractor.

In response to Audit Objection memo the local authority replied that, the excess payment made to the Contractor amounting to Rs. 133200.00 has been recovered from Sri Antaryami Parida, Contractor Vide the 2nd R/A Work Bill. Further the JE prepared the 2nd R/A Bill and put up before passed for payment on Dt. 29.10.2020. But till closure of the Audit the Bill was not produced to Audit for verification.

In view of the reply of the local authority the objection stands and the entire amount of **Rs.1, 33,200.00** needs recovery.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Kumar Panigrahi	I-C-Accountant	C-O-EO,BMC,Bargarh AT-PO-Dist-Bargarh, W.No-10	44400
2	Smt. Pragya Paramita Panigrahi	JE	C-O-EO,BMC,Bargarh AT-PO-Dist-Bargarh, W.No-10	44400
3	Sri Ajay Kumar Saha	Municipal Engineer	C-O-EO,BMC,Bargarh AT-PO-Dist-Bargarh, W.No-10	44400

15.11 - 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 2019-20 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
123 nos.	58932615.00	0 nos.	Nil

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

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.

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	Street Vendors Training	Shelter for Urban Homeless
0.00	0.00	625680.00	36000.00	600000.00

Funds Utilized:-

Particulars	Self-Employment	Social Mobilization and Institutional Development	Employment Skill Training & Placement	Capacity Building and Training	Street Vendors Training	Shelter for Urban Homeless
Opening Balance as on 01.04.2019	0.00	0.00	0.00	549212.00	0.00	915000.00
Funds Received	0.00	0.00	0.00	625680.00	36000.00	600000.00
TOTAL	0.00	0.00	0.00	1174892.00	36000.00	1515000.00
Funds Utilized	0.00	0.00	0.00	556757.00	29110.00	450321.00
Closing Balance as on 31.03.2020	0.00	0.00	0.00	618135.00	6890.00	1064679.00

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. No fund was received by the Govt. under this component during this Year.

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 during 2018-19. No fund was received by the Govt. under this component during this Year.

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 during 2018-19. No fund was received by the Govt. under this component during this Year.

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.1174892.00, Rs.556757.00 amount was incurred expenditure in this head. No fund was received by the Govt. under this component during this Year.

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, 6.0 Lakhs of fund was received during 2019-20 from Govt. Out of

available fund of Rs.1515000.00, Rs.450321.00 was incurred expenditure during 2019-20.

Support to Urban Street Vendors (SUSV):-

This component provides provision to support the urban street vendors and construction of vending zone. Rs.36000.00 fund was received by the Govt. under this component. Out of available fund Rs.36000.00, Rs.29110.00 amount was incurred expenditure in this head.

PARA: 18 MISCELLANEOUS

18.1 - Production of Records which were not produced to previous Audit - POM No- 05/10.06.2020,Page No- 24

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 Para's - POM No-06/12.06.2020,Page No- 27

The compliance to the previous outstanding Audit Para's along with the audit compliance register may be produced to audit for verification. The details of outstanding Audit Para's 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	523296/AR/ 2019-2020	0	0.00	06	11978587.00	06	11978587.00

In response to Objection memo, the local authority replied that noticed has served to the concerned responsible person. Also the compliance of last e-AR has not been submitted to DAO, LFA, Bgh. till date to settle the Outstanding Para's. However, the local authority is advice to take special drive to settle the outstanding Audit Para's of the last e-AR.

18.3 - Staff Position-

The Staff position of Bargarh Municipality for the Year 2019-20 is furnished below:-

Sl. No.	Category of Post	Sanctioned Strength	Existing Strength	Vacancy Position	Remarks	
(A)	<u>L.F.S.CADRE</u>					
1	Head Assistant	1	0	1		
2	Senior Assistant	4	-	4		
3	Junior Assistant	8	4	4		
4	Asst. Executive Engineer	1	1	-		
5	Junior Engineer	1	1	0		
6	Community Organizer	2	-	2		
	Total:	17	6	11		
	<u>NON-LFS CADRE</u>					
	<u>Health section</u>					
1	Jamadar	2	2	-		
2	Sweeper/Swee press	33	14	19		
3	Tractor Driver	1	-	1		
4	Orderly Peon to AHO	1	1	-		
	Total:	37	17	20		
	<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	0		
	<u>PUBLIC WORKS ESTT.</u>					

1	Amin	1	1	-		
2	Peon	1	1	-		
3	Work Sarkar	1	0	1		
	Total:	3	2	1		
	<u>U.B.S. SECTION</u>					
1	Peon	1	1	-		
	Total:	1	1	0		
	<u>GENERAL ESTT</u>					
1	Executive Officer	1	1	-		
2	Light Checker cum- Peon	1	0	1		
3	Children Park Chow.	1	0	1		
4	Peon	1	0	1		
5	Treasury Sarkar	1	1	-		
	Total:	5	2	3		
	<u>OCTROI COLLECTION ESTT.</u>					
1	Octroi Tax Collector	15	15	-		
2	Octroi Peon	8	8	-		
	Total:	23	23	0		
	<u>MEDICAL ESTT.</u>					
1	Lady Asst. Surgeon	1	-	1		
2	Pharmacist	1	-	1		
4	Nursing Orderly	2	0	2		
5	Sweeper	2	1	1		
7	Ambulance Driver	1	-	1		
	Total:	7	1	6		
	Grand Total(A)	98	57	41		
(B)	<u>Work-Charges</u>					

1	Peon	3	3	-		
2	Road Collie	16	11	5		
3	Sweeper	43	32	11		
4	Line Man	3	2	1		
5	Zamadar	1	1	-		
	Total:	66	49	17		
	<u>Octroi Estt. (Adhoc)</u>					
1	Octroi Tax Collector	12	12	-	Adhoc	
2	Octroi Peon	11	11	-	Adhoc	
	Total:	23	23	0		
	<u>Contractual</u>					
1	Accountant	1	1	-	Contractual	
2	Asst. Engineer	1	1	-		
3	MIS-Computer	1	1	-		
4	Community Organizer	4	3	1		
5	Sweeper	5	5	0		
6	Junior Assistant	1	1	0		
7	Orderly Peon to E.O.	1	1	-		
8	Peon	1	1	-		
	Total:	15	14	1		
	<u>NMR/DLR</u>					
1	Public-Works Estt.	10	10	-		
2	Health Estt.	64	58	6		
	Total:	74	68	6		
	Grand Total(B)	178	154	24		
	LAST GRAND TOTAL(A+B)	276	211	65		

18.4 - Production of Quarter Allotment file and House Rent Collection Register- POM
No-05/10.06.2020,Page No-23

The Quarter Allotment file and House Rent Collection Register for the year 2019-20 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.25/12.08.2020., Page No.-81

It would be seen from the Table furnished below that **Royalty, VAT, Labor Cess, CGST/OGST, Income Tax and P. Tax** amounting to **Rs. 64,41,217.00** is outstanding for deposit as on 31.03.2020. 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 01.04.2019	Amount collected during the Year 2019-20	Total (Rs.)	Amount remitted during the Year 2019-20	Balance to be Remitted at the end of the Year 30.03.20
1	Royalty	1704544.00	846210.00	2550754.00	975004.00	1575750.00
2	VAT	1777871.00	0.00	1777871.00	0.00	1777871.00
3	CGST/OGST	63874.00	1260340.00	1324214.00	1158532.00	165682.00
4	Labor Cess	2032820.00	591871.00	2624691.00	704215.00	1920476.00
5	Income Tax	538812.00	688495.00	1227307.00	818819.00	408488.00
6	Professional Tax	371600.00	221350.00	592950.00	0.00	592950.00
	Grand Total	6489521.00	3608266.00	10097787.00	3656570.00	6441217.00

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, 41,217.00** 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-2019-20. However, the local authority is suggested to maintain a Loan Register.

19.3 - Position of EPF- POM No.31/17.08.2020., Page No.-95

In accordance with Rule 436 of O.M. Rules, 1953 every council shall maintain and administer a provident fund. As per Rule 442 of O.M. Rules, 1953 a provident fund ledger in Form No. P.F. 5 is to be kept in the Municipal Office. As per Rule 445 of O.M. Rules, 1953 the amount deducted from the pay bills as provident fund deductions and the contributions paid by the Council and other sums relating to the provident fund shall be lodged in the Government treasury and a separate cash book shall be maintained. The whole or any portion of such deduction, contributions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits. As per Rule 446 of O.M. Rules, 1953 investments shall be made as early as practicable in the form of securities or deposits specified in the rule. As per Rule 449 of O.M. Rules, 1953 the provident fund ledger, Abstract register, Cash Book and other records of the fund shall be examined monthly by the Executive Officer and shall be audited by the Examiner of Local Fund Accounts. An abstract position of EPF (Employee Contribution) is furnished below:-

Particulars	Amounts(Rs.)
Opening Balance as on 01.04.2019	0.00
Amount Deducted during the Year 2019-20	2718992.00
Total (Rs)	2718992.00
Amount Deposited during the Year 2019-20	2706467.00
Balance to be Deposited as on 31.03.2020	12525.00

In response to audit objection memo, the local authority replied that the balance amount of Rs. 12,525.00 will be deposited to Govt. in proper Head of Account during the FY-2020-21. The balance amount of **Rs. 12,525.00** may be deposited in proper Head of Account under compliance to Audit.

ABSTRACT OF E.P.F CONTRIBUTION DURING THE YEAR-2019-20:-

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-2019-20 as follows:-

Dues for the month of	Employer's share of Contribution	Employee's share of contribution	Admin Charges	Total	DEPOSITED AMOUNT	CH.TRR N NO.	DATE	PAID VIDE VR.NO. Dt.	Employee's share of contribution As Per A/R	Difference
Mar-19	238641.00	229102.00	9546.00	477289.00	477289.00	3611904002477	15.04.19	31/15.04.19	229102	0.00
Mar-19	1875.00	1800.00	75.00	3750.00	3750.00	3611904002707	15.04.19	31/15.04.19	1800	0.00
Apr-19	235501.00	226072.00	9420.00	470993.00	470993.00	3611905001992	14.05.19	59/14.05.19	226072	0.00
May-19	237811.00	228302.00	9512.00	475625.00	475625.00	3611906003262	17.06.19	110/17.06.19	229276	-974.00
May-19	1015.00	974.00	41.00	2030.00	2030.00	3611906003265	17.06.19	110/17.06.19	0	974.00
Jun-19	236215.00	226759.00	9448.00	472422.00	472422.00	3611907002314	12.07.19	153/12.07.19	229505	-2746.00
Jul-19	238586.00	229043.00	9543.00	477172.00	477172.00	3611908001157	07.08.19	196/07.08.19	229817	-774.00
Aug-19	239091.00	229531.00	9563.00	478185.00	478185.00	3611909002361	18.09.19	261/18.09.19	230305	-774.00

Sep-19	233864.00	224505.00	9354.00	467723.00	467723.00	3611910002230	16.10.19	308/16.10.19	225279	-774.00
Oct-19	228049.00	218928.00	9122.00	456099.00	456099.00	3611911003446	16.11.19	343/16.11.19	219377	-449.00
Nov-19	230272.00	221055.00	9211.00	460538.00	460538.00	3611912003121	13.12.19	379/13.12.19	224715	-3660.00
Dec-19	233530.00	224197.00	9341.00	467068.00	467068.00	3612001002670	14.01.20	450/14.01.20	226771	-2574.00
Dec-19	1050.00	1008.00	42.00	2100.00	2100.00	3612001002680	14.01.20	450/14.01.20	1008	0.00
Dec-19	1050.00	1008.00	42.00	2100.00	2100.00	3612001002682	14.01.20	450/14.01.20	1008	0.00
Jan-20	232439.00	223148.00	9297.00	464884.00	464884.00	3612002002369	12.02.20	496/12.02.20	223922	-774.00
Feb-20	230265.00	221035.00	9210.00	460510.00	460510.00	3612003002869	16.03.20	520/16.03.20	221035	0.00
TOTAL (Rs.)	2819254.00	2706467.00	112767.00	5638488.00	5638488.00				2718992	-12525.00

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 2019-20 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.2,53,72,508.34** was Kept Under Objection, an amount of **Rs. 39,38,685.00** was Suggested for Recovery and **Rs.28,70,496.00** was Surcharge-able. Besides this, a sum of **Rs.2, 48,243.00** was recovered on the Spot at the instance of Audit.

As a result of this Audit transactions involving a sum of Rs 25372508.34 are held under objection which include an amount of Rs 3938685.00 suggested for recovery. Besides, a sum of Rs 248243 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	5.1	0.00	14009507.34	0.00	0.00	0.00	

2	8.1	1638189.00	1638189.00	570000.00	0.00	0.00	
3	13.10	0.00	6992500.00	0.00	0.00	0.00	
4	14.4	20300.00	20300.00	20300.00	0.00	0.00	
5	14.5	75800.00	75800.00	75800.00	0.00	0.00	
6	14.6	32000.00	32000.00	32000.00	0.00	0.00	
7	14.9	0.00	369068.00	0.00	0.00	0.00	
8	14.10	2039196.00	2039196.00	2039196.00	0.00	0.00	
9	14.11	0.00	62748.00	0.00	0.00	0.00	
10	15.10	133200.00	133200.00	133200.00	0.00	0.00	
Total		3938685.00	25372508.34	2870496.00	0.00	0.00	

Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Para-15.6/POM Page-96	48945/09	2020-10-22	12804	Sri Kamal Tandi, Contractor
2	Para-15.5/POM Page-88	48953/09	2020-10-22	1556	Smt. Arati Mangual, Contractor
3	Para-15.4/POM Page-86-87	48952/09	2020-10-22	7584	Sri Lingaraj Pattanik, Contractor
4	Para-15.3/POM Page-85	48951/09	2020-10-22	11246	Sri Sanjeeb Kohili, Contractor
5	Para-15.2/POM Page-84	48950/09	2020-10-22	15621	Sri Jaydev Kharsal, Contractor
6	Para-15.1/POM Page-83	48949/09	2020-10-22	10170	Sri Abhishek Sharma, Contractor
7	Para-14.8/POM Page-116	48957/09	2020-10-27	400	Sri Sushanta Kumar Pradhan, SE
8	Para-14.7/POM Page-113	48964/09	2020-10-29	36000	Sri H.Ch.Meher, Ex-Cashier
9	Para-14.4/POM Page-90-92	48913/09	2020-09-29	2800	Sri Gunanidhi Singh, OP
10	Para-14.4/POM Page-90-92	48933/09	2020-10-12	1200	Sri Nitia Mahapatra, OTC
11	Para-14.4/POM Page-90-92	48956/09	2020-10-27	500	Sri Deepak Rout, Peon
12	Para-14.4/POM Page-90-92	48920/09	2020-10-05	4000	Sri Jayamani Surjal, OTC
13	Para-14.4/POM	48921/09	2020-10-05	500	Sri Trilochan

	Page-90-92				Parida, OTC
14	Para-14.4/POM Page-90-92	48960/09	2020-10-28	5200	Sri Chudamani Dora, OTC
15	Para-14.4/POM Page-90-92	48915/09	2020-10-01	500	Sri Ranjan Ku. Mallick, OTC
16	Para-14.4/POM Page-90-92	48965/09	2020-10-29	6000	Sri Trilochan Mahakud, Peon
17	Para-14.4/POM Page-90-92	48956/09	2020-10-27	7400	Sri Deepak Rout, Peon
18	Para-14.4/POM Page-90-92	48958/09	2020-10-27	4500	Sri Khetrapal Sahu, MFC
19	Para-14.4/POM Page-90-92	48943/09	2020-10-19	3500	Sri Mitrabhanu Suna, OTC
20	Para-14.4/POM Page-90-92	48919/09	2020-10-05	500	Sri Belal Pradhan, OTC
21	Para-14.4/POM Page-90-92	48905/09	2020-09-28	500	Sri Surendra Pradhan, OTC
22	Para-14.4/POM Page-90-92	48932/09	2020-10-12	2100	Sri Keshaba Bhoi,OTC
23	Para-14.3/POM Page-79-80	48901/09	2020-09-25	8686	Sri Netrananda Meher, OTC
24	Para-14.2/POM Page-78	48903/09	2020-09-25	198	Sri Madan Mallick, Road Colli
25	Para-14.2/POM Page-78	48904/09	2020-09-25	7148	Sri Biki Mahananda, Drive r
26	Para-14.2/POM Page-78	48902/09	2020-09-25	500	Sri Prashanta Kumbhar, Driver
27	Para-14.2/POM Page-78	48941/09	2020-10-16	17955	Sri Sunakara Mallick, Driver
28	Para-14.1/POM Page-56-57	48793/07	2020-09-02	10000	Sri Debendra Rana, Cashier
29	Para-11.6/POM Page-54-55	48792/07	2020-09-01	1230	Sri Gunanidhi Singh, OP
30	Para-11.6/POM Page-54-55	48937/09	2020-10-14	1200	Sri Ganesh Seth, OTC
31	Para-11.5/POM Page-53	48939/09	2020-10-15	2400	Sri Dhruba Ch. Churia, OTC
32	Para-11.4/POM Page-51-52	48955/09	2020-10-27	3800	Sri Tankadhara Sahu, OTC
33	Para-11.3/POM Page-49-50	48962/09	2020-10-29	399	Sri K.B.Meher, OTC
34	Para-11.3/POM Page-49-50	48754/07	2020-07-17	236	Sri Ananta Ku. Meher, OTC
35	Para-11.3/POM Page-49-50	48966/09	2020-10-29	1506	Sri Prahallad Pradhan, OTC
36	Para-11.3/POM Page-49-50	48746/07	2020-07-14	212	Sri Jayamani Surjal, OTC

37	Para-11.3/POM Page-49-50	48745/07	2020-07-14	500	Sri Jayamani Surjal, OTC
38	Para-11.2/POM Page-47-48	48752/07	2020-07-16	423	Sri N. Mahapatra, OTC
39	Para-11.2/POM Page-47-48	48942/09	2020-10-16	5302	Sri Prahallad Pradhan,OTC
40	Para-11.2/POM Page-47-48	48962/09	2020-10-29	1381	Sri K.B.Meher,OTC
41	Para-11.1/POM Page-30-31	48937/09	2020-10-14	1000	Sri H.Ch.Meher, Ex-Cashier
42	Para-11.1/POM Page-30-31	48936/09	2020-10-14	1000	Sri H.Ch.Meher, Ex-Cashier
43	Para-15.7/POM Page-97	48947/09	2020-10-22	5310	Smt. Pankajini Seth,Contractor
44	Para-15.8/POM Page-98	48946/09	2020-10-22	14804	Sri Hrushikesh Meher,Contractor
45	Para-15.9/POM Page-99	48948/09	2020-10-22	28472	Sri Abhishek Sharma,Contract or
46			0000-00-00	0	
				Total	248243

Audit Certificate

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