

LOCAL FUND AUDIT, KEONJHAR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 110598/AR/2015-2016-KEONJHAR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Barbil Municipality
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	SRI PRANA KRUSHNA JENA,E.O. 01.04.2014 TO 31.3.2015.
	Name of the Local Authority at the time of Audit :	SRI PRANA KRUSHNA JENA,E.O. 23.05.2015 TO
4	Duration of Audit :	23-05-2015 To 14-09-2015 (Mandays Consumed :- 49)
5	Name of the Auditors :	PURNA CH. MAJHI - Auditor(22-06-2015 to 14-09-2015) MANASA KUMAR MISHRA - Auditor(13-07-2015 to 14-09-2015) PRADEEP KUMAR MISTRY - Lead Auditor(23-05-2015 to 14-09-2015)
6	Name of the Reviewing Officer :	MAYADHAR NAYAK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	06-11-2015
8	Entry Conference Date :	22-05-2015
9	Exit Conference Date :	30-12-2015
10	Name of the District Audit Officer :	SANTOSH KUMAR MAHAPATRA
11	Date of approval of report by District Audit Officer :	12-01-2016

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Parking Fee.	140 Nos.	Page-213 Vol - II
2	Octroi receipt books.	43 Nos.	Page72 Vol - V
3	Collection High School.	35 Nos.	Page-197 Vol - V
4	Octroi Transit Pass books.	635 Nos.	Page- 103 Vol- V
5	Collection receipt book ME School.	67 Nos.	Page-183 Vol- V
6	Hata Mahasul Rs.10.00	12 Nos.	Page-198 Vol-I
7	Hata Mahasul Rs.15.00	11 Nos	Page-199 Vol-I
8	Hata Mahasul Rs.1.00	116 Nos.	Page-190 Vol-I
9	Hata Mahasul Rs.2.00	784 Nos.	Page-201 Vol-I
10	Hata Mahasul Rs.5.00	491 Nos.	Page-203 Vol-I
11	Hata Mahasul Rs.0.10 Paisa.	221 Nos.	Page-190 Vol-I
12	Hata Mahasul Rs.0.05 Paisa.	260 Nos.	Page-190 Vol-I
13	Sloughter fee.	58 Nos.	Page-153 Old-58
14	D & O TradeU/s-290	137 Nos.	Page-109 Vol-II New-48 Old-89
15	Holding Tax.	276 Nos.	Page-119 Vol-II New-20 Old-256
16	Service Tax.	207 Nos.	Page-224 Vol-I
17	Development Fee.	1015 Nos.	Page-213 Vol-I
18	Monthly Market collection.	56 Nos.	Page-120 Vol-II New-41 Old-15
19	Misc.receipt books.	17 Nos.	Page-106 Vol-II New-06 Old-11
20	Un-used MBs.	09 Nos.	Page-127 Vol-II
21	Postage Stamps	Rs.151.00	Page-26
22	Subsidary Cash Book	00	Page-18
23	Recorded at	11AM	
24	Liquid Cash	00	
25	Date of Physical Verification	23.05.2015.	

Comments

PARA: 3 LIST OF VERIFIED RECORDS
A : List Of Verified Records/Register

Sino	List Records/Register
1	Stock & Store Register of Municipality
2	Measurement Book
3	Register of Works
4	Contract Agreement Form
5	Contract Certificate
6	Register of Estimates & Allotments
7	Notice of demand for tax u/s-161 of OM Act
8	Stock account of Receipt Forms
9	Tax collector's Ledger
10	Tax collector's daily collection register
11	Arrear Demand Register
12	Tax Receipt Form
13	Register of Petitions
14	Demand and Collection Register
15	Form of appeal petition
16	Assessment List
17	Stamp Account
18	Stock Register of Stationery
19	Register of Grants
20	Daily Collection Register
21	Ledger of Lessees
22	Register of Rents for which there is fixed demand
23	Loan Register
24	Register of outstanding deposits
25	Advance Ledger
26	Cash Book of the municipality
27	Periodical Increment Certificate
28	Salary Bills
29	Register of Bills
30	Challan
31	Subsidiary Cash Book
32	Cashier's Cash Book
33	Subsidiary account of special taxes
34	Schedule for the Budget Estimate
35	Abstract of the Budget Estimate
36	Budget Estimate

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Miscellaneous Supply Bill
2	Nominal Muster Roll (NMR)
3	Warrant register
4	Register of Distrained property & sales
5	Distraint Warrant Register
6	Form of inventory & Notice
7	Progress statement of collection of taxes
8	Register of writes off of demands
9	Mutation Register
10	Tax Ledger (personal A/C of Tax Payers)
11	Stock account of Tickets used for daily collection of Market fees
12	Register of Interest Bearing Securities
13	Arrear List
14	Jamabandi Register
15	Miscellaneous Receipts
16	Register of Lands
17	Stock account of License Number Plates
18	License Register for Drivers and Owners of Carriages plying for hire
19	License for Carriages, Carts, Horses Other and animals

20	Application for License for Carriage, Cart, Horses and Other animals
21	Appropriation Register of Loan Funds
22	Register of the Tax on Carriages, Carts, Horses and Other animals
23	Register of Investments
24	Annual Account of Receipts and Expenditure
25	Establishment Audit Register
26	Register of Quarterly & Annual account of Expenditure
27	Register of Quarterly & Annual account of Receipt
28	Deposit Ledger
29	Register of Outstanding Advances
30	Register of adjustments
31	Abstract Register of Expenditure
32	Abstract Register of Receipts
33	Voucher of Recoupment of Permanent Advance Account
34	Permanent Advance Account
35	Absentee Statement
36	Order Book

Comments

Non production of Records & Registers.

Audit Objection Statement was issued to produced all the records and registers related to the auditing year 2014-15 as well as the records prescribed to be maintained by ULBs in OM Act and Rule. But in spite of Objection Statement the above list of records/registers were not produced to audit.

In response to audit objection memo, the local authority replied "The records and registers and forms dully maintain in future and produced to audit". The E.O is advised to maintain the records prescribed by statute for improvement of quality & transparency in account.

PARA: 4 FINANCIAL POSITION

Barbil Municipality - 2014-2015

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant Cash Book	01-04-2014	9300685 8.16	11874028 2.95	21174714 1.11	13329271 3.40	31-03-2015	7845442 7.71	31-03-2015	7845442 7.71	0.00	
	GRAND TOTAL		9300685 8.16	11874028 2.95	21174714 1.11	13329271 3.40		7845442 7.71		7845442 7.71	0.00	

Comments

Para-4: Financial Position

i)	Opening balance as on 1.4.2014	9,30,06,858.16
ii)	Receipt during the year 2014-15	11,87,40,282.95
iii)	Total	21,17,47,141.11
iv)	Expenditure during the year 2014-15	13,32,92,713.40
v)	Closing balance as on 31.3.2015(As per audit)	7,84,54,427.71
vi)	Closing balance as on 31.3.2015(As per Cash Book.	7,84,54,427.71
vii)	Difference.	-Nil -

Details of closing balance (as on 31.3.2015)

SI No.	Particulars	Amount
1	2	3
1	In Cash	Nil
2	In PL A/C.	6765422.69
3	In Bank	71689005.02
	TOTAL:-	78454427.71

Reconciliation between P.L .A/c. and Treasury Pass Book as on 31.3.2015.

(a)	Closing Balance as per P.L.A/C.	Rs.67,65,422.69
(b)	Closing Balance as per Treasury Pass Book.	Rs.67,65,422.69
(c)	Difference.	Rs. Nil

The details of receipt and expenditure statement are given in Para-18.1 of this Audit report. The abstract of both statement are given below.

RECEIPTS			EXPENDITURE		
Sl.No.	Head of A/C.	Amount.	Sl.No.	Head of A/C.	Amount.
I	Rates and Taxes	52,30,808.00	I	General Administration	27,50,300.00
II	Licence and other Fees	4,35,321.00	II	Collection Estt.	24,37,907.00
III	Receipt under Special Act.	0.00	III	Public Safety	94,35,035.00
IV	Revenue derived from Municipal Property & other sources	55,60,304.95	IV	Public Health & Sanitation	1,81,51,562.00
V	Grants & Contribution	7,59,92,709.00	V	Public works Estt.	6,90,39,956.00
VI	Miscellaneous	2,15,54,667.00	VI	Public Instruction	1,13,200.00
VII	Extra ordinary debt	99,66,473.00	VII	Miscellaneous	1,55,22,860.40
			VIII	Extra ordinary debt	1,58,41,893.00

Total:-	11,87,40,282.95		13,32,92,713.40
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BUDGET AND ANNUAL ACCOUNT
(A) BUDGET

The annual Budget estimate for the year 2014-15 was submitted to Govt. H & U.D. Deptt. Odisha, Bhubaneswar through Office Letter No.109/DUDA, Dt.6.3.2014 of ADM, Keonjhar for approval. The budget for the year 12014-15 was approved by the Govt. H & U.D. Deptt. Odisha, Bhubaneswar vide order No.16262/HUD/Bhubaneswar dated 16.8.2014.

On verification of the above approved budget estimate of the Municipality with reference to the actual receipts and expenditure figure for the year 2014-15. The following discrepancies are marked which need be avoided in future.

RECEIPT FOR THE YEAR- 2014-15.

Sl.No.	Head of Account	Budget estimate as per Govt. approved	Budget as per actual	Difference
I	Rates & Taxes	57,32,000.00	52,30,808.00	5,01,192.00
II	Licence and other Fees	14,09,600.00	4,35,321.00	9,74,279.00
III	Receipt under Special Act.	1,200.00	0.00	1,200.00
IV	Revenue derived from Municipal Property & other sources	76,23,900.00	55,60,304.95	20,63,595.05
V	Grants & Contribution	12,23,43,600.00	7,59,92,709.00	4,63,50,891.00
VI	Miscellaneous	2,06,60,700.00	2,15,54,667.00	(-)8,93,967.00
VII	Extra ordinary debt	1,24,19,800.00	99,66,473.00	24,53,327.00
	Total:-	17,01,90,800.00	11,87,40,282.95	5,14,50,517.05

EXPENDITURE FOR THE YEAR- 2014-15.

Sl.No.	Head of Account	Budget estimate as per Govt. approved	Budget as per actual	Difference
I	General Administration	50,03,500.00	27,50,300.00	22,53,200.00
II	Collection Estt.	25,65,000.00	24,37,907.00	1,27,093.00
III	Public Safety	1,20,00,000.00	94,35,035.00	25,64,965.00
IV	Public Health & Sanitation	1,50,00,000.00	1,81,51,562.00	(-)31,51,562.00
V	Public works Estt.	9,90,12,100.00	6,90,39,956.00	2,99,72,144.00
VI	Public Instruction	0.00	1,13,200.00	(-)1,13,200.00
VII	Miscellaneous	1,42,42,000.00	1,55,22,860.40	(-)12,80,860.40
VIII	Extra ordinary debt	1,53,91,400.00	1,58,41,893.00	(-)4,50,493.00
	Total:-	16,32,14,000.00	13,32,92,713.40	2,99,21,286.60

It is seen from above table that there is a wide difference between budget provision and actual. Hence the Executive Officer as well as Council is requested to prepare budget estimate in a realistic manner. So that target fixed in the budget can be fulfilled.

(B) ANNUAL ACCOUNT.

The annual accounts i.e. the abstract receipts and expenditures was not maintained by this institutions as prescribed under Rule-144 and 145 of O.M.Rules-1953 inspite of objections and suggestions given in the previous and last audit reports.

However, the Executive Officer is requested to ensure the maintenance of such important register positively and produce before audit.

ASSETS AND LIABILITIES.

The position of Assets and liabilities of the Municipality as on 31.3.2015 is furnished below. (Basing on the records and registers made available to audit).

(A) ASSETS.

I)	Un-disbursed Cash in hand as per subsidiary Cash Book as on 31.3.2015.	0.00
II)	Un-remitted collection as per Cashiers Cash Book as on 31.3.2015.	Rs.2,80,985.00
III)	Closing Balance as on 31.3.2015.	Rs.7,84,54,427.71
(A)	Accountant Cash Book :-	Rs.7,84,54,427.71
	Total:-Rs.7,84,54,427.71	
IV)	Permanent Advance amount.	Rs.0.00
V)	Advance recoverable as on 31.3.2015(Para-8)	Rs.35,33,636.00
VI)	Outstanding Taxes & Rents as on 31.3.2015.	Rs.30,72,846.00
(A)	Total outstanding as per Statement	Rs.34,14,273.00
(B)	Deduct unrecoverable 10% of	

outstanding.	Rs.3,41,427.00	
(C)Amount recoverable :-	Rs.30,72,846.00	
Total:-		Rs.8,53,41,894.71

(B) LIABILITIES.

I)	Un-spent Govt. Grants as on 31.3.2015.(Para-9)	Rs.5,94,94,575.00
	(A) Govt. Grants. Rs.5,92,38,021.00	
	(B) Matching Contribution. Rs. 2,56,554.00	
	Total:-Rs.5,94,94,575.00	
II)	Deposits refundable (Para-19.3)	Rs.1,38,86,753.23
III)	Outstanding Loan for repayment as on 31.3.15(Para-19.2)	Rs.11,60,194.00
IV)	Salary bill of the Municipal staff for March 2015	10,66,595.00
V)	Salary bill of E.O. for the month of March 2015.	48,829.00
VI)	Pension contribution payable for March 2015	6,960.00
VII)	Pension & family pension for March 2015	4,45,612.00
VIII)	Hon. of Chairman/Vice-Chairman up to March 2015	37,200.00
IX)	Energy charges outstanding for payment by 31.3.2015	31,752.00
X)	Maintenance of Street Light for March 2015	35,000.00
XI)	Private Sanitation charges payable for March 2015	7,19,000.00
XII)	Outstanding Royalty, VAT, IT & Labour Cess for deposits by March 2015(Para-19.4)	Rs.2,45,964.00
XIII)	Telephone bill for March 2015	3,697.00
XIV)	Maintenance of Water supply for March 2015	15,000.00
XV)	Hire charges of Vehicle for March 2015	16,000.00
XVI)	Fuel Expenses for the Month of March 2015	54230.00
	Total:-	Rs.7,72,67,362.23
	Excess Assets over Liabilities	Rs.80,74,532.48

From the above table it was found that asset exceeds the liability by **Rs.8074532.48** which is indicate the sound financial position of the Municipality. However, necessary effective steps may be taken to rasing the collection of Taxes, Rents, Fees etc. and not to incurred any wasteful expenditure for better financial status.

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

Barbil Municipality - 2014-2015

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	As Stated		01-04-2014	73891715.02	31-03-2015	71689005.02	2202710.00	
	GRAND TOTAL			73891715.02		71689005.02	2202710.00	

Reconciliation

Para-5 Closing Balance as on 31.3.2015.

SI.No.	Name of the Bank	A/C. No.	Closing Balance as per Pass Book(In Rs)	Closing Balance as per Cash Book(In Rs)	Difference(In Rs)
1	2	3	4	5	6
1	SBI, Barbil	1192571686	16600433.22	16585568.22	14865.00
2	SBI, Barbil (LFS- Pension)	80338187141	200411.00	200411.00	0.00
3	SBI, Barbil (Non-LFS Pension)	31859393276	570942.00	570942.00	0.00
4	SBI, Barbil (13 th F.C.)	31321137645	3492417.00	1702565.00	1789852.00
5	BOB, Barbil (RD)	10830	661513.00	661513.00	0.00
6	BOB, Barbil	6791	173355.90	173355.90	0.00
7	BOB, Barbil (MBPY/ IGNOAP)	9542	148148.50	148148.50	0.00
8	BOI, Barbil	7948	0.00	0.00	0.00
9	BOI, Barbil	672738	93384.07	93384.07	0.00
10	BOI, Barbil (SJSRY)	6727	515858.46	515858.46	0.00
11	BOI, Barbil (TFC)	9421	1439490.00	1439490.00	0.00
12	Andhra Bank, Barbil	01	281678.00	281678.00	0.00
13	Andhra Bank, Barbil (Public Toilet)	1827	719349.75	719349.75	0.00
14	Andhra Bank, Barbil (NSDP)	319	48701.00	48701.00	0.00
15	Allahabad Bank, Barbil (Periphery Dev.)	3857	544623.00	544623.00	0.00
16	Allahabad Bank, Barbil (IDSMT)	3258	3279694.00	3079694.00	0.00
17	Allahabad Bank, Barbil	23392	3407076.00	3430633.00	(-23557.00)
18	BGB, Barbil (C.R.F.)	2469	139701.00	139701.00	0.00
19	BGB, Barbil (MP/ MLALAD)	1552	1061399.00	1061399.00	0.00

20	KCCB,Barbil	125	2060.00	2060.00	0.00
21	PNB, Barbil (BRGF)	2366	17103941.00	16682391.00	421550.00
22	PNB,Barbil	1808	639625.90	639625.90	0.00
23	UCO, Bank,Barbil	1509	13253.00	13253.00	0.00
24	ICICI Bank, Barbil	064005000276	86000.00	86000.00	0.00
25	Oriental Bank of Commerce, Barbil	11571131002738	1000000.00	1000000.00	0.00
26	Canara Bank, Barbil	31381110006499	220237.00	220237.00	0.00
27	IDBI, Barbil(MBPY/ NOAP)	2998	13667370.00	13667370.00	0.00
28	HDFC Bank, Barbil	0026	5070029.22	5070029.22	0.00
29	IDBI, Barbil(C.C. Road & RD)	8655	132924.00	132924.00	0.00
30	ICICI,Bank, Barbil	064001000194	2778100.00	2778100.00	0.00
		Total:-	73891715.02	71689005.02	2202710.00

Reconciliation of difference.

- i) Closing Balance as per Cash Book as on 31.3.2015. Rs.7,16,89,005.02
- ii) Add Cheque issued during the year 2014-15 but not encashed by 31.3.2015. (+) Rs. 24,51,904.00

Sl.No.	Name of the Bank with A/C.No.	Cheque No./ Dt.	Amount	Encashed on
1	SBI, Barbil, A/C.No.1686	468272/6.9.14	5000.00	Un-cleared
2	SBI, Barbil, A/C.No.1686	778509/22.3.15	4000.00	2.4.15
3	PNB, Barbil, A/C.No.2366	480296/25.3.15	421550.00	6.4.15
4	SBI, Barbil, A/C.No.1686	778529/27.3.15	45278.00	7.4.15
5	SBI, Barbil, A/C.No.1686	778531/30.3.15	2169.00	2.4.15
6	SBI, Barbil, A/C.No.7645	168422/30.3.15	773322.00	4.4.15
7	SBI, Barbil, A/C.No.7645	168423/30.3.15	111433.00	8.4.15
8	SBI, Barbil, A/C.No.7645	168425/30.3.15	790893.00	4.4.15
9	SBI, Barbil, A/C.No.7645	168426/30.3.15	114204.00	8.4.15
10	SBI, Barbil, A/C.No.1686	778536/31.3.15	184060.00	20.4.15
		Total:-	2451904.00	

iii) Less D.D. & cheques received but not realised by 31.3.2015

Sl. No.	Name of the Bank with A/C. No.	Cheque No./ Dt.	Amount	Date of Realisation
1	Allah. A/C. No.3392	D.D. No. 152228/31.3.15	10557.00	4.4.15
2	Allah. A/C. No.3392	Chq. No. 125729/24.3.15	13000.00	4.4.15
3	SBI, Barbil, A/C.No.1686	Chq. No. 168423/30.3.15	111433.00	8.4.15
4	SBI, Barbil, A/C.No.1686	Chq. No. 168426/30.3.15	114204.00	8.4.15
		Total:-	249194.00	

iv) Closing Balance as per Pass book as on 31.3.2015

Rs.7,38,91,715.02

PARA: 6 STOCK POSITION

Barbil Municipality - 2014-2015

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	G.I.Pipes 50mm Mtrs.	168	0.00	0.00	168.00	168	SRP-180
2	G.I.Pipes 25mm Mtrs.	30.65	0.00	0.00	30.65	30.65	SRP-180
3	G.I.Pipes 15mm Mtrs.	06	0.00	0.00	6.00	06	SRP-180
4	Hume Pipes 900 mm.	07	0.00	0.00	7.00	07	SRP-93 Vol-III
5	Hume Pipes 600 mm.	04	0.00	0.00	4.00	04	SRP-93 Vol-III
6	Hume Pipes 450 mm.	20	0.00	0.00	20.00	20	SRP-93 Vol-III
7	Hume Pipes 250 mm.	03	0.00	0.00	3.00	03	SRP-93 Vol-III
8	Hume Pipes 150 mm.	01	0.00	0.00	1.00	01	SRP-93 Vol-III
9	RCC Collar 600 mm.	02	0.00	0.00	2.00	02	SRP-283 Vol-III
10	RCC Collar 300 mm.	03	0.00	0.00	3.00	03	SRP-283 Vol-III
11	RCC Collar 250 mm.	08	0.00	0.00	8.00	08	SRP-283 Vol-III
12	RCC Collar150 mm.	05	0.00	0.00	5.00	05	SRP-283 Vol-III
13	A.C.Sheet and Ridges Pairs	02	0.00	0.00	2.00	02	SRP-295
14	RCC Pillar.	23	0.00	0.00	23.00	23	SRP-

Comments

The above stock position has been rolling since long. The E.O. is requested to conduct physical verification of above stock. So as to ascertain their existence and take necessary action for their utilisation and compliance reported to audit. Physical verification of stock & store should be done twice in a year as per O.M. Rules – 1953 by the E.O.

Maintenance of Dead Stock Register.

As per rule 106 of O.G.F.R,an inventory of the dead stock should be maintained in all government offices in form OGFR6 showing number received,the number deposited off (by transfer,sale,loss,etc.) and the balance in hand for each kind of article.

As per rule 106 (iii) of OGFR, the inventory should be checked by competent administrative authority once a year and a certificate of the result of check recorded.

As per rule 106(v) of OGFR,articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noted must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per rule 111 of OGFR,a physical verification of all store should be made at least once in every year by the Head of Office concerned or such other as may be specially authorised by him.

As per rule 269 of OGFR, subject to any special rules or order made by Govt. in this behalf, every Cashier Store Keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the condition under which Govt. will hold the security and may ultimately refund or appropriate it.

It is observed that none of the above rule was strictly adhered to in maintenance of stock register. The local authority is advised to follow the above rules in proper maintenance of stock registers.

PARA: 7 INVESTMENT

Barbil Municipality - 2014-2015

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	01-04-2014	0.00	0.00	0.00	0.00	31-03-2015	0.00	31-03-2015	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

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PARA: 8 ADVANCE

Barbil Municipality - 2014-2015

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	01-04-2014	Accountant Cash Book	3336636.00	897000.00	4233636.00	700000.00	31-03-2015	3533636.00	31-03-2015	3533636.00	0.00	
	GRAND TOTAL		3336636.00	897000.00	4233636.00	700000.00		3533636.00		3533636.00	0.00	

Comments :

Para-8ADVANCE.

- i) Advance outstanding as on 1.4.2014 Rs.3336636.00
- ii) Advance paid during the year 2014-15 Rs. 897000.00
- iii) Total :- Rs.4233636.00
- iv) Advance adjusted during the year 2014-15 Rs. 700000.00
- v) Advance outstanding as on 31.3.2015 Rs.3533636.00
(As per audit)
- vi) Advance outstanding as on 31.3.2015 Rs.3533636.00
(As per Cash Book.)
- vii) Difference. -Nil -

The advance ledger has not been maintained properly by this Municipality during the year 2014-15. The position of advance are furnished basing on the last audit report and books of accounts made available to audit.

It can be observed from the above position that the outstanding advances are from year to year. In spite of objections and suggestions given by previous audit, no sincere steps appear to have been taken by the local authority to adjust such huge amount of outstanding advance.

However, the Executive Officer is once again requested to look in to the matter personally and take effective steps for adjustment of outstanding advances and maintained advance ledger and outstanding advance register in accordance to Rule- 136 and 140 of O.M. Rules respectively.

Para-8.1 Year wise and category wise break up of outstanding advance.

The details of year wise and category wise breakup of the outstanding advance as on 31.3.2015 is given below basing up on the last audit report and records and registers made available to present audit.

Year	Staff	Non-Officials	Contractors	Others	Total
1	2	3	4	5	6
Up to 1999-2000	--	--	--	2271353.00	2271353.00
2000-2001	57600.00	--	--	21000.00	78600.00
2001-2002	62814.00	53000.00	--	49400.00	165214.00
2002-2003	27950.00	--	60000.00	44258.00	132208.00
2003-2004	10352.00	25000.00	117500.00	8000.00	160852.00
2004-2005	--	--	--	8500.00	8500.00
2005-2006	--	20000.00	--	10000.00	30000.00
2006-2007	39909.00	25000.00	--	--	64909.00
2007-2008	48000.00	25000.00	--	--	73000.00
2008-2009	15000.00	--	--	--	15000.00

2009-2010	10000.00	--	--	--	10000.00
2012-2013	10000.00	--	--	--	10000.00
2013-2014	24000.00	--	--	--	24000.00
2014-2015	490000.00	--	--	--	490000.00
Total:-	795625.00	148000.00	177500.00	2412511.00	3533636.00

Para-8.2: Details of outstanding advance as on 31.3.2015.

Year	Vr. No./Date	Name of the persons with designation.	Purpose of Advance.	Amount
1	2	3	4	5
Upto 1999-2000				2271353.00
2000-01	58/20.4.2000	B.K.Das, Advocate.	Disposal of OJC No.14424	5000.00
	384/6.7.2000	G.D.Mahanta,cashier	Repair of jeep No.-2200	7100.00
	389/11.7.2000	R.K.Kar,Advocate.	For case No.11/99	5000.00
	377/11.8.2000	B.B.Mohanta,store keeper.	Purchase of game articles.	5000.00
	378/11.8.2000	P.C.Rana,TS	Independence day.	5000.00
	459/31.10.2000	D.Lenka,Driver.	Purchase of POL.	5000.00
	480/31.10.2000	B.K.Das, Advocate.	Disposal of TS- 5243/2000.	3000.00
	485/31.10.2000	B.K.Das, Advocate.	Retainer fee for 2/10 to 9/10.	8000.00
	475/31.10.2000	R.K.Kar,Advocate.	For OJS No.294 (In case – 100)	2000.00
	516/23.11.2000	B.K.Das, Advocate.	For OJS No.-13880/99	5000.00
	528/23.11.2000	M.Sarkar,JE	Repair of pipe line.	800.00
	531/23.11.2000	B.K.Behera,Electrician	Purchase of Elec. Goods	2000.00
	587/16.12.2000	P.C.Rana,TS.	Repair of Tractor.	7000.00
	641/18.12.2000	B.K.Das, Advocate.	Case No. 315/2000.	5000.00
	689/11.1.2001	M/S Nilachal Eng. work	Maint. Of street light.	5000.00
	724/7.2.2001	P.C.Rana,TS	Purchase of sports materials.	5000.00
	804/19.3.2001	B.K.Das, Advocate.	For OJS No.14424/97	3000.00
	817/29.3.2001	P.K.Swain,Sr. Asst.	Purchase of Acq. Rolls.	700.00
			TOTAL:-	78600.00
2001-02	98/19.4.2001	P.C.Rana,TS	Repair of jeep No.-2200	9000.00
	100/1.6.2001	B.K.Das,Advocate.	Disposal of Elec. No.255/96	3000.00
	101/1.6.2001	B.K.Das,Advocate.	Disposal of OJC No.5315/95	3000.00
	169/1.6.2001	B.K.Das,Advocate.	Disposal of OJC No.4426/96	3000.00
	173/1.6.2001	P.K.Swain,Sr. Asst.	Purchase of turkees.	2400.00
	234/25.6.2001	P.C.Rana,TS.	Repair of Tractor.	4000.00
	275/2.8.2001	G.D.Mahanta,PET,Barbil High school.	Organisation of H.S. tournament.	2500.00
	325/10.8.2001	G.D.Mahanta,PET,Barbil High school.	Purchase of band set	6500.00
	395/10.8.2001	M/S Nilachal Eng. work	Supply of P.S. pipe.	46400.00
	510/7.9.2001	S.C.Giri, PET, Nalda H.S.	Zonal level tournament	300.00
	511/7.9.2001	G.D.Mahanta,PET,Barbil High school.	Zonal level tournament	600.00
	526/20.9.2001	G.D.Mahanta,PET,Barbil High school.	Dist. level athletic meet	750.00
	527/20.9.2001	S.C.Giri, PET, Nalda H.S.	Dist. level athletic meet	570.00
	614/8.10.2001	P.C.Rana,TS.	Repair of water tanker.	5000.00
	617/8.10.2001	B.P.Pradhan,Advocate.	Filling case petition.	2000.00
	708/19.10.2001	P.C.Rana,TS.	Purchase of fertilizer	300.00
	718/22.10.2001	B.B.Mohanta,cashier	Instalation of phone – 275278	4000.00
	733/22.10.2001	B.P.Pradhan,Advocate	Disposal of case No.11/99	3000.00
	778/8.11.2001	P.N.Mishra, TD.	Obtain certificate copy of OJR- 11/99.	500.00
	955/22.12.2001	Smt. J.Naik,chairperson	Hire charges of vehicle	5000.00
	1000/4.1.2002	D.Lenka,Driver	TC of sanitation equipments.	1000.00
	1012/4.1.2002	B.P.Pradhan,Advocate	Disposal of OJC No.-14438/2001	3000.00
	1082/22.1.02	P.C.Rana,TS.	Celebration of Republic day.	5000.00
	1185/4.2.2002	P.C.Rana,TS.	Purchase of medicine	14894.00
	1172/12.2.02	M.M.Behera,MPH	Purchase of medicine	500.00
	1345/23.3.02	B.P.Pradhan,Advocate	Filling of petition in High Court.	2000.00
	1358/7.3.2002	P.C.Rana,TS.	Observation of Utkal Divas.	5000.00
	1385/27.3.02	Chairman and others	For Jalachhatra.	32000.00
			TOTAL:-	165214.00
2002-03	7/20.4.2002	EE,PH.Divn.,Rourkela	SD against EC latrine connection of SulavaSouchalaya.	5758.00
	8/20.4.2002	B.K.Behuria,Electrician	Purchase of Elec. Goods	4000.00
	69/20.4.2002	B.P.Pradhan,Advocate		2000.00

	105/27.4.2002	P.N.Mishra, Jr. Asst.	Certificate copy of TS No.10/99.	300.00
	122/3.5.2002	S.C.Swain, Jr.typist.	Eviction of encroachment.	5000.00
	141/9.5.2002	P.N.Mishra, Jr. Asst.	Certificate copy of TS No.18/99.	350.00
	182/30.5.2002	M/S Kamal printing works.	Supply of forms.	10000.00
	256/12.6.2002	B.P.Pradhan,Advocate	Filling of case in High Court.	6000.00
	405/8.7.2002	B.K.Das,Advocate	Construction of waiting shed at Durbychhaka bus stand.	15000.00
	505/8.8.2002	S.C.Giri,PET,Nalda H.S.	Purchase of drum set.	6500.00
	627/7.9.2002	P.C.Rana,TS.	Dist. level football tournament.	3500.00
	674/23.9.2002	G.D.Mahanta,PET,Barbil High school.	Attend Dist. level meeting at Raisuan.	800.00
	712/3.10.2002	G.D.Mahanta,Driver.	Epic work	500.00
	712/3.10.2002	K.Lochan,Driver.	Epic work	500.00
	712/3.10.2002	M.Mohanta,Driver.	Epic work	500.00
	712/3.10.2002	A.Mohanta,Driver.	Epic work	500.00
	744/9.10.2002	M/S S.Pattanaik,Contractor.	Supply of G.I. pipe.	25000.00
	801/14.11.02	M.M.Behera,MPH.	For health camp.	1000.00
	911/25.11.02	G.D.Mahanta,PET,Barbil High school.	Block level womens sports.	1000.00
	1007/18.12.02	P.C.Rana,TS.	For science students.	1000.00
	1010/19.12.02	G.D.Mahanta,PET,Barbil High school.	Participation of Dist. level womens sports.	1000.00
	1028/24.12.02	G.D.Mahanta,PET,Barbil High school.	State level sports at Puri	1028.00
	1275/24.2.03	B.P.Pradhan,Advocate	For WP case No.5483/02	3000.00
	1275/24.2.03	B.P.Pradhan,Advocate	For WPcase No.3131/02	3000.00
	1282/24.2.03	M.K.Thakur,contractor	Comp. Of slaughter house near market.	20000.00
	1298/28.3.03	Patitapabana co-operative society,Barbil	Supply of statue	15000.00
			TOTAL:-	132208.00
2003-04	42/10.4.03	S.P.Mohanty,contractor	Repair of road from DebendraKarua house to Madhubanchhak.	25000.00
	43/10.4.03	S.P.Mohanty,contractor	Imp. Of road from Shival park to D.P.Kar house.	25000.00
	93/24.4.03	K.K.Patra, Barbil	Painting charges of Statue.	2500.00
	178/22.5.03	S.Mohanta,jeep driver	Repair of jeep No.OR-09-A-2200.	10000.00
	282/7.6.03	B.P.Pradhan,Advocate.	Filling of case WP.(c)-5208/03.	2500.00
	283/7.6.03	B.P.Pradhan,Advocate.	Filling of case WP.(c)-521/03.	2500.00
	597/20.10.03	P.N.Mishra, Jr. Asst.	Gen. Elec. Of Barbil Municipality,2003.	352.00
	615/23.10.03	S.P.Mohanty,contractor	Imp. Of road from Shival park to D.P.Kar house.	25000.00
	673/31.10.03	S.P.Mohanty,contractor	Imp. Of road from Shival park to D.P.Kar house.	25000.00
	674/1.11.03	J.K.Kevde,contractor.	Construction of toilet at staff Qtr. No.III of VikashMahal.	15000.00
	952/24.2.04	R.K.Kar,Advocate.	T.S.case No.11/99	3000.00
	1048/29.3.04	D.Naik&140 other councillors.	For Jalachhatra.	25000.00
			TOTAL:-	160852.00
2004-05	598/9.11.04	B.Mohanta,Advocate.	Filling of case No.03/07.	1500.00
	712/17.12.04	R.K.Kar,Advocate.	Filling of case No.11/08.	2000.00
	878/18.2.05	R.K.Kar,Advocate.	For appeal in T.S. case No.11/99.	5000.00
			TOTAL:-	8500.00
2005-06	8/2.4.2005	All councillors	Jalachhatra.	20000.00
	455/19.9.05	B.P.Pradhan,Advocate	For law charges.	10000.00
			TOTAL:-	30000.00
2006-07	28/26.9.06	D.Giri,ATS.	Payment of OAP/ODP	14909.00
	364/7.9.06	M.K.Mohanta,Chairman and councillors.	Jalachhatra.	25000.00
		Smt. S.R.Padhi,CO	Computer training.	20000.00
	750/29.1.07	R.C.Mohanta,Jr.Asst.	Preparation of booklet	5000.00
			TOTAL:-	64909.00
2007-08	24/2.4.2007	Smt. S.R.Padhi,C.O.	SJSRY training.	48000.00
	43/7.4.2007	M.K.Mohanta,Chairman and councillors.	Jalachhatra.	25000.00
			TOTAL:-	73000.00
2008-09	453/19.11.08	P.C.Rana,TS.	For flower plant.	15000.00
			TOTAL:-	15000.00
2009-10	51/5.5.2009	S.Karua,Sweeper.	Repair of cesspool	10000.00
			TOTAL:-	10000.00
2012-13	1009/10.1.13	KirtanMahakud,Amin	High Court case	10000.00
			TOTAL:-	10000.00
2013-14	209/3.7.2013	Bhagbanbesra,JE	Filling moorum for car festival.	12000.00
	497/8.10.13	S.Karua,Sweeper.	Festival advance	2000.00
	497/8.10.13	M.Karua,Sweeper.	Festival advance	10000.00
			TOTAL:-	24000.00
2014-15	364/24.7.14	ParvejAktar,ATS	Festival Advance	3000.00

445/14.8.14	R.Singh,,Jr.Asst.	Celebration of Independence day-14.	5000.00
489/26.8.14	Bhagbanbesra,JE	Observation of LSG day	20000.00
490/26.8.14	A.K.Biswal,SI	Observation of LSG day	25000.00
491/26.8.14	P.C.Mahanta,,JE	Observation of LSG day	20000.00
492/26.8.14	R.Singh,,Jr.Asst.	Observation of LSG day	15000.00
554/12.9.14	K.B.Mahakud,Amin	Advocate fees for case No.6764/2014.	5000.00
555/12.9.14	K.B.Mahakud,Amin	Advocate fees for case No.6764/2014.	5000.00
569/25.9.14	SankarsanMahanta	Festival Advance	6000.00
569/25.9.14	KanhuCharanGiri	Festival Advance	8000.00
569/25.9.14	Samara Karua	Festival Advance	6000.00
569/25.9.14	SadanandaKarua	Festival Advance	6000.00
569/25.9.14	BhubanKarua	Festival Advance	6000.00
569/25.9.14	RajaniKarua	Festival Advance	6000.00
569/25.9.14	AnamaKarua	Festival Advance	6000.00
569/25.9.14	BasudevMukhi	Festival Advance	6000.00
569/25.9.14	S.C.Mukhi	Festival Advance	6000.00
569/25.9.14	BidesiKarua	Festival Advance	6000.00
569/25.9.14	JasodaKarua	Festival Advance	6000.00
569/25.9.14	JeeraKarua	Festival Advance	6000.00
569/25.9.14	Hara Karua	Festival Advance	6000.00
569/25.9.14	RajaniMukhi	Festival Advance	6000.00
569/25.9.14	ChandaMukhi	Festival Advance	6000.00
569/25.9.14	NishamaniKarua	Festival Advance	6000.00
570/25.9.14	GoutamMahanta	Festival Advance	6000.00
570/25.9.14	Rajendra Singh	Festival Advance	6000.00
570/25.9.14	ChaitanPradhan	Festival Advance	6000.00
570/25.9.14	KuntyMohanty	Festival Advance	6000.00
570/25.9.14	GelheiMahanta	Festival Advance	6000.00
570/25.9.14	SudarsanSahoo	Festival Advance	6000.00
570/25.9.14	ParameswarMahakud	Festival Advance	10000.00
570/25.9.14	B.K.Behuria	Festival Advance	6000.00
570/25.9.14	SatyaRanjanPatra	Festival Advance	6000.00
570/25.9.14	K.B.Mahakud	Festival Advance	6000.00
570/25.9.14	DusmantaGiri	Festival Advance	6000.00
570/25.9.14	ChintamaniBarik	Festival Advance	6000.00
570/25.9.14	Santosh Kumar Naik	Festival Advance	6000.00
570/25.9.14	Biranchi Narayan Patra	Festival Advance	8000.00
570/25.9.14	RatiRanjanSethy	Festival Advance	6000.00
570/25.9.14	JagabandhuMahapatra	Festival Advance	6000.00
570/25.9.14	JayantiMahapatra	Festival Advance	6000.00
571/25.9.14	Dillip Kumar Samal	Festival Advance	6000.00
571/25.9.14	NaliniRanjanSahoo	Festival Advance	6000.00
579/25.9.14	Kirani Ch. Giri	Festival Advance	3000.00
579/25.9.14	Binod Kumar Roy	Festival Advance	3000.00
579/25.9.14	Kailash Ch. Mahanta	Festival Advance	3000.00
579/25.9.14	Kali Prasad Mahanta	Festival Advance	3000.00
579/25.9.14	Manoj Kumar Mahanta	Festival Advance	3000.00
579/25.9.14	SibanandaBarik	Festival Advance	3000.00
579/25.9.14	NiharRanjan Rout	Festival Advance	3000.00
579/25.9.14	Anwar Hussain	Festival Advance	3000.00
579/25.9.14	GopalGiri	Festival Advance	3000.00
579/25.9.14	DebanandaPatra	Festival Advance	3000.00
579/25.9.14	DillipKarua	Festival Advance	3000.00
579/25.9.14	ChaitanKarua	Festival Advance	5000.00
579/25.9.14	SaratKarua	Festival Advance	3000.00
579/25.9.14	Rajesh Karua	Festival Advance	3000.00
579/25.9.14	PhulchandKarua	Festival Advance	3000.00
579/25.9.14	NuturuKarua	Festival Advance	3000.00
579/25.9.14	SanatanKarua(Sonu)	Festival Advance	3000.00
579/25.9.14	BinodKarua	Festival Advance	3000.00
579/25.9.14	BishikeshanKarua	Festival Advance	3000.00
579/25.9.14	DasarathKarua	Festival Advance	3000.00
579/25.9.14	HaguruKarua	Festival Advance	3000.00
579/25.9.14	MukharjeeKarua	Festival Advance	3000.00

	579/25.9.14	JyotiRanjanSethy	Festival Advance	3000.00
	579/25.9.14	ParbatiPatra	Festival Advance	3000.00
	579/25.9.14	DebendraMahanta	Festival Advance	3000.00
	627/30.9.14	K.B.Mahakud,Amin	Advocate fees for case No.17029/14.	5000.00
	690/5.11.14	K.B.Mahakud, Amin	Advocate charges.	7000.00
	820/5.12.14	K.B.Mahakud, Amin	Advocate fees for case No.22693/14.	10000.00
	828/5.12.14	K.B.Mahakud, Amin	For filling ofcase at Hon'ble High Court vide WP(I) No.15285/14.	10000.00
	980/20.1.15	Smt.S.Bej, C.O.	Installation of stall at Mahotsav – 2014.	10000.00
	1057/7.2.15	K.B.Mahakud,Amin	Advocate fees for case No.17029/14.	5000.00
	1076/21.2.15	A.K.Biswal,SI.	Harishchandra	20000.00
	1127/11.3.15	A.K.Biswal,SI.	Harishchandra	10000.00
	1178/25.3.15	A.K.Biswal,SI.	Harishchandra	20000.00
			TOTAL	490000.00
			GRAND TOTAL	3533636.00

Para -8.3: Advance outstanding for more than one year.

A sum of Rs.3533636.00 was outstanding advance as on 31.3.2015. From the year wise break up of outstanding advances it was revealed that advance to the tune of Rs.3043636.00 was outstanding for more than one year i.e. up to 2013-14. Out of this advance to the tune of Rs.3019636.00 was suggested for recovery (Surcharged) in previous audit. Leaving a balance of Rs.24000.00 for the year 2013-14 has not adjusted by 31.3.2015. As a result the un-adjusted advance has become un-secured. Hence, as per G.O.No.2221/F dt 8.3.2002 and DLFA GO No. 15179/ DLFA dated 28.9.2013 the above outstanding advance of Rs.24000.00 are treated as loss to the Municipality. Hence, Rs.24000.00 is suggested for recovery.

Sl.No	Name	Designation	Address	Amount(Rs.)
1	Sri Prana Krushna Jena	Executive Officer	At/Po:- Barbil Municipality Dist:-Keonjhar.	12000.00
2	Sri Bhagaban Besra	Jr. Engineer	At/Po:- Barbil Municipality Dist:-Keonjhar.	6000.00
4	Sri S.Karua	Sweeper	At/Po:- Barbil Municipality Dist:-Keonjhar.	1000.00
5	Sri M. Karua	Sweeper	At/Po:- Barbil Municipality Dist:-Keonjhar.	5000.00
			Total:-	24000.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Prana Krushna Jena	E.O.	At-Po-Barbil Municipality Dist-Keonjhar	12000.00
2	Sri Bhagaban Besra	J.E	At-PO-Barbil Municipality Dist-Keonjhar	6000.00
3	Sri S.Karua	Sweeper	At-Po-Barbil Municipality Dist-Keonjhar	1000.00
4	Sri M.Karua	Sweeper	At-Po-Barbil Municipality Dist-Keonjhar	5000.00

PARA: 9 GRANTS

Barbil Municipality - 2014-2015

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	01-04-2014	80534837.00	74672554.00	155207391.00	95712816.00	31-03-2015	59494575.00	
	GRAND TOTAL	80534837.00	74672554.00	155207391.00	95712816.00		59494575.00	

Comments :

Para-9 Govt. Grants.

- i) Grants outstanding as on 1.4.2014 Rs.80534837.00
- ii) Grants received during the year under audit. Rs.7,46,72,554.00
- iii) Total :- Rs.15,52,07,391.00
- iv) Grants spent during the year under audit. Rs.9,57,12,816.00
- v) Grants unspent as on 31.3.2015 Rs.5,94,94,575.00

In spite of audit objection raised in the last and previous audit reports the register of Govt. Grants in Form No-XLII Rule-70 of O.M. Rules-1953 has not been maintained since long which is absolutely necessary to watch the proper receipts of Govt. Grants and their utilisation. The same need be maintained and compliance reported to audit.

The receipt and expenditure in respect of Govt. For the year 2014-15 has been worked out basing on the Accountant Cash Book, B.D. register, GIA bill register, P.L.A/C. and last audit report.

It would be seen from the above table that Govt. Grant to the extent of Rs.5,94,94,575.00 remain un-utilised till 31.3.2015. Early steps need be taken to utilise the unspent Govt. Grants by obtaining fresh sanctioned from competent authority and compliance reported to audit.

Statement showing the details of Different Govt. Grants received and Utilised in Respect of Barbil Municipality foer the Year 2014-15

Sl No.	Head of Account	G.O No./Date and Authority	Opening Balance as on 1.4.2014		Receipts during the year 2014-15		Total		Expenditure during the year 2014-15		Closing Balance as on 31.3.2015		Remarks
			Govt Grants	Matching Contribution	Govt Grants	Matching Contribution	Govt Grants	Matching Contribution	Govt Grants	Matching Contribution	Govt Grants	Matching Contribution	
I.	Recurring Grant		0	0	0		0						
II.	Non-Recurring Grants						0						
1	Octroi Grant	No.9296/HUD dt.02.05.14	7508919	0	8050000		15558919		31658919		14350000		
		No.14496/HUD dt.19.07.14			8050000		8050000						
		No.19504/HUD dt.25.09.14			8050000		8050000						
		No.2011/HUD dt.20.1.15			8051000.00		8051000						
		No.4349/HUD dt.10.2.15			6299000.00		6299000						
							0						
		TOTAL	7508919		38500000		46008919		31658919	0	14350000	0	
2	Road Maintenance(Normal)		1307106				1307106		1307106		0		

		TOTAL	1307106.00	0.00	0.00	0.00	1307106.00	0.00	1307106.00	0.00	0.00	
3	Road Development(Hard Case)		473897				473897		473897		0	
		TOTAL	473897.00	0.00	0.00	0.00	473897.00	0.00	473897.00	0.00	0.00	
4	Road Development	No.142/HUD dt.1.1.15	11991000	1332332	1416000	157333	14300000	1588886	11991000	1332332	2309000.00	256554.00
		No.139/HUD dt.1.1.15			382000.00	42444						
		No.136/HUD dt.1.1.15			511000.00	56777						
		TOTAL	11991000.00	1332332.00	2309000.00	256554.00	14300000.00	1588886.00	11991000.00	1332332.00	2309000.00	256554.00
5	Road & Bridges											
		No.4746/HUD dt.12.2.15	5814000	0	3500000.00	0	9314000		6566267		2747733.00	
		TOTAL	5814000	0	3500000	0	9314000	0	6566267	0	2747733	0
6	Non-Residential Building	No.1991/HUD dt.20.1.15	0		700000.00		700000				700000	
		TOTAL	0	0	700000	0	700000	0	0	0	700000	0
7	T.F.C /13th F.C Grant		6824869									
		No.7942/HUD dt.03.04.14			502000.00							
		No.14922/HUD dt.25.07.14			546000.00		20971869		11,702,869.00		9269000	
		No.6893/HUD dt.28.2.2015			692000.00							
		No.14910/HUD dt.25.7.14			4086000.00							
		No.6908/HUD dt.28.2.2015			4847000.00							
		No.7336/HUD dt.4.3.15			3474000.00							
		TOTAL	6824869	0	14147000	0	20971869	0	11702869	0	9269000	0
8	SJSRY Grant		5179133				5179133		1104288		4074845	
9	UIDSMT		20000				20000		0		20000	
10	IDSMT		619263				619263		454360		164903	
11	Toilet		1500000				1500000				1500000	
12	Park Development		1500000				1500000		631491		868509	
13	MPLAD		1056849				1056849		730198		326651	
14	MLALAD		700912				700912		700912		0	
15	NSDP		159930				159930		0		159930	
16	NFBS		350000		250000		600000		200000		400000	
17	Incentive Grant		3672000				3672000		3672000		0	
18	BRGF						0				0	
		No.4166/DRDA(K) dt.25.10.2014	20230463		7249000.00		27479463		11777013		15702450	
		TOTAL					0				0	
19	MV Tax						0				0	
		No.19595/HUD dt.25.09.2014	3006000		1326000		5659000		4332000		1327000	
		No.3824/HUD dt.6.2.2015			1327000						0	
							0				0	
20	Usha		233055				233055		233055		0	
21	Bhima Bhoi Samanta Sibira		0				0		0		0	
22	Solid Waste Management		884928				884928		884928		0	

23	BRGF Training		0			0		0		0		
24	BRGF Infrastructure		55000			55000				55000		
25	BRGF Computer		0			0		0		0		
26	Const. of C.C Road		0			0		0		0		
27	Devolution of Funds					0				0		
		No.22526/HUD dt.11.11.14	5115181		5108000		10223181		5115181		5108000	
										0		
28	Water Bodies		1000000			1000000		845000		155000		
		Sub Total	45282714	0	15260000	0	60542714	0	30680426	0	29862288	0
GRAND TOTAL			79202505.00	1332332.00	74416000.00	256554.00	153618505.00	1588886.00	94380484.00	1332332.00	59238021.00	256554.00

PARA: 10 UTILISATION CERTIFICATE

Barbil Municipality - 2014-2015

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	01-04-2014	80516006.40	95712816.00	176228822.40	89517491.00	31-03-2015	86711331.40	
	GRAND TOTAL	80516006.40	95712816.00	176228822.40	89517491.00		86711331.40	

Comments :

Para -10: Utilisation Certificate

- i) U.C. outstanding as on 1.4.2014 Rs. 8,05,16,006.40
- ii) U.C. due for submission during the year 2014-15. Rs. 5,57,12,816.00
- iii) Total :- Rs.17,62,28,822.40
- iv) U.C. submitted during the year 2014-15. Rs. 8,95,17,491.00
- v) U.C. outstanding as on 31.3.2015 Rs.8,67,11,331.40

It is noticed from the above position of pending utilisation as on 31.3.2015 is accumulating year by year. In spite of repeated audit objections and suggestions in last and previous audit no sincere steps appear to have been taken to clear up such huge pending amount.

However the Executive Officer is once again requested to submit the U.Cs to proper quarter as early as possible and compliance reported.

Para – 10.1: Year wise break up of pending UCs as on 31.3.2015.

The Year-wise break-up of pending UCs as on 31.3.2015 were furnished as per basing on the figures of last audit report and the available file for the year 2014-15.

Year	Amount
1	2
Up to 2011-12	Rs.1,28,25,560.40
2012-13	Rs. 52,27,921.00
2013-14	Rs.6,24,62,525.00
2014-15	Rs .61,95,325.00
Total:-	Rs.8,67,11,331.40

The details of UCs submitted during the year 2014-15 are given below.

Letter No./Date	Name of the Grant	Year of Grant	Amount
1	2	3	4
277/2.7.14	13 th F.C. (Spl.)	2013-14	541000.00
680/20.12.14	13 th F.C. (Spl.)	2014-15	502000.00
680/20.12.14	13 th F.C. (Spl.)	2014-15	546000.00
215/30.5.14	13 th F.C. (Gen.)	2013-14	113078.00
277/2.7.14	13 th F.C. (Gen.)	2013-14	112115.00
215/30.5.14	13 th F.C. (Gen.)	2013-14	1057001.00
277/2.7.14	13 th F.C. (Gen.)	2013-14	909946.00
479/2.9.14	13 th F.C. (Gen.)	2013-14	1219000.00
550/9.10.14	13 th F.C. (Gen.)	2013-14	719000.00

592/18.10.14	13 th F.C. (Gen.)	2013-14	93053.00
592/18.10.14	13 th F.C. (Gen.)	2014-15	1228365.00
680/20.12.14	13 th F.C. (Gen.)	2014-15	2857635.00
281/2.7.14	13 th F.C. (Gen.)	2013-14	1141062.00
281/2.7.14	13 th F.C. (Gen.)	2013-14	2385598.00
477/2.9.14	Performance based incentive	2013-14	145340.00
215/30.5.14	13 th F.C. (R&B)	2013-14	3122000.00
285/2.7.14	R.D.Grant	2013-14	862222.00
285/2.7.14	R.D.Grant	2013-14	1540476.00
285/2.7.14	R.D.Grant	2013-14	1113333.00
285/2.7.14	R.D.Grant	2013-14	914444.00
285/2.7.14	R.D.Grant	2013-14	597096.00
389/5.8.14	R.D.Grant	2013-14	110682.00
285/2.7.14	Road Development	2013-14	485172.00
389/5.8.14	Road Development	2013-14	2887050.00
389/5.8.14	Road Development	2013-14	2132222.00
389/5.8.14	Road Development	2013-14	524444.00
389/5.8.14	Road Development	2013-14	676776.00
287/2.7.14	Solid waste management	2013-14	146262.00
287/2.7.14	Solid waste management	2013-14	194686.00
287/2.7.14	Solid waste management	2013-14	543980.00
2755/27.10.14	BRGF	2013-14	3913463.00
2755/27.10.14	BRGF	2013-14	7863550.00
279/2.7.14	Motor Vehicle	2013-14	2435470.00
279/2.7.14	Motor Vehicle	2013-14	570530.00
661/5.12.14	Motor Vehicle	2014-15	1326000.00
108/26.3.15	Protection and conservation of water body.	2013-14	602000.00
108/26.3.15	Protection and conservation of water body.	2013-14	243000.00
289/2.7.14	Maint. Of road & building (Normal).	2013-14	2068732.00
387/5.8.14	Maint. Of road & building (Normal).	2013-14	623268.00
108/26.3.15	Maint. Of road & building (Normal).	2014-15	752267.00
36/30.1.15	Devolution Fund.	2013-14	1810639.00
108/26.3.15	Devolution Fund.	2013-14	1867940.00
36/30.1.15	Park development.	2013-14	31491.00
592/18.10.14	Park development.	2013-14	519594.00
36/30.1.15	Park development.	2013-14	80406.00
385/5.8.14	Octrai compensation	2013-14	7508919.00
951/9.10.14	Octrai compensation	2014-15	8050000.00
661/5.12.14	Octrai compensation	2014-15	8050000.00
108/26.3.15	Octrai compensation	2014-15	8050000.00
221/DUDA/30.5.14	Road Development	2013-14	1479524.00
217/DUDA/30.5.14	Non-residential building.	2012-13	338000.00
592/DUDA/18.10.14	IDSMT	2005-06	454360.00
1255/30.5.14	NFBS	2013-14	130000.00
2692/20.10.14	NFBS	2014-15	200000.00
790/27.3.15	Harishandra	2014-15	30000.00
459/16.2.15	Harishandra	2014-15	50000.00
239/31.1.15	Harishandra	2014-15	30000.00
		TOTAL	89517491.00

ABSTRACT.

2005-06.	454360.00
2012-13.	338000.00
2013-14.	57052864.00
2014-15.	31672267.00
Total:-	89517491.00

PARA: 11 MISAPPROPRIATION & DEFALCATION
11.1 - Less amount taken to DCR against actual collection Parking Fee OSP -29
Para.11 Misappropriation and defalcation.
Para-11.1 Less amount taken to DCR against actual collection (Parking Fee) (OSP -29)

While checking of parking fee collection with reference to collection receipt book & DCR it was noticed that a sum of Rs.450.00 has been shown less taken to DCR as well as Cashiers Cash Book which needs recovery. The details are as follows.

Sl.No.	Receipt No./Dt.	Amount collected as per Receipt.	Amount taken to DCR.	Less taken to DCR/Cashier Cash Book.	Name of the T.C.
(1)	(2)	(3)	(4)	(5)	(6)
1	41057/3.1.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
2	41069/5.1.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
3	41344/8.1.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
4	41353/8.1.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
5	42249/22.1.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
6	42306/23.1.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
7	43322/8.2.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
8	43875/17.2.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
9	45016/8.3.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
10	45803/21.3.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
11	47304/13.4.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
12	48335/29.4.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
13	48811/8.5.15	50.00	25.00	25.00	Sri Jagabandhu Mahanta
14	40343/22.12.14	50.00	25.00	25.00	Sri Jagabandhu Mahanta
15	40212/20.12.14	50.00	25.00	25.00	Sri Jagabandhu Mahanta
16	40230/20.12.14	50.00	25.00	25.00	Sri Jagabandhu Mahanta
17	40036/17.12.14	50.00	25.00	25.00	Sri Jagabandhu Mahanta
18	40112/18.12.14	50.00	25.00	25.00	Sri Jagabandhu Mahanta
Total :-		900.00	450.00	450.00	

In response to audit objection statement the local authority recovered the amount of Rs.450 vide M.R. No. 1660 Dt.08.09.2015. from Sri. Jagabandhu Mahanta, Tax Collector and recovery amount of Rs.450 credited into cashier cash book.

11.2 - Less amount taken to DCR against actual collection Grount Rent OSP-31
Para-11.2 Less amount taken to DCR against actual collection (Grount Rent) (OSP-31)

While checking of Ground Rent fee collection with reference to collection receipt book & DCR it was noticed that a sum of Rs.20.00 has been shown less taken to DCR as well as Cashiers Cash Book which needs recovery. The details are as follows.

Sl.No.	Receipt No./Dt.	Amount collected as per Receipt.	Amount taken to DCR.	Less taken to DCR/Cashier Cash Book.	Name of the T.C.
(1)	(2)	(3)	(4)	(5)	(6)
1.	0739/20.3.15	2050.00	2030.00	20.00	Sri Manoj Mohanta
Total :-				20.00	

In response to audit objection statement the local authority recovered the amount of Rs.20.00 vide M.R. No. 1661 Dt.08.09.2015. from Sri. Manoj Mohanta, Tax Collector and recovery amount of Rs.20.00 credited into cashier cash book.

11.3 - Excess payment made towards MBPY in Ward No.1OSP-45

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Para-11.3 Excess payment made towards MBPY in Ward No.1(OSP-45)

On checking of MBPY payment for the month of 5/14 with reference to acquittance rolls it is found that Rs. 300.00 was shown excess payment in Ward No.1 against voucher no. 122 dt.14.5.2014.

Disbursement shown in Acquittance roll :- Rs.7200.00
 Actual disbursement as per Acquittance roll:- Rs.6900.00
 Excess expenditure shown :- Rs. 300.00

For the above excess payment of Rs.300.00 towards MBPY, Sri Kirtanbihari Mohakud,Amin, is solely responsible` Hence excess payment of Rs.300.00 is suggested for recovery.

In response to audit objection statement the local authority recovered the amount of Rs.300.00 vide M.R. No. 1663 Dt.08.09.2015. from Sri. Kirtanbihari Mohakud,Amin and recovery amount of Rs.300.00 credited into cashier cash book.

PARA: 12 LOSS OF STOCK & STORE

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12.1 -

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Para12 Loss of stock & Store.

Verified the records & register produced to audit & found no loss of stock & store.

PARA: 13 AUDIT OF RECEIPTS

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13.1 - D.C.B.Position

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Para-13 Audit of Receipts.

Para-13.1 D.C.B.Position

The D.C.B. position of different taxes and rents for the year 23014-15 are furnished below.

Statement showing Demand, Collection & Balance of General Tax, D.O. Trade, Shop room license fee, Temporary structure etc. for the year 2014-15 of Barbil Municipality.

Sl. No.	Particulars of Taxes	Demand	Collection	Balance

		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	Holding Tax	1783019	2426760	4209779	1043634.50	1653851	2697485.50	739385	772909	1512294
2	Water Tax	375846	614679	990525	316354.25	386423	702777.25	59492	228256	287748
3	Light Tax	942339	1724127	2666466	660193.25	1170352	1830545.25	282146	553775	835921
4	Education	8439	0	8439	0	0	0.00	8439	0	8439
Total		3109643	4765566	7875209	2020182	3210626	5230808.00	1089461	1554940	2644401
5	D.O. Trade	62675	480768	543443	29950	403170	433120.00	32725	77598	110323
6	Shop room license fees	195459	836125	1031584	195459	616671	812130.00	0	219454	219454
7	Ground rent	103661	515490	619151	103661	244121	347782.00	0	271369	271369
8	Stall Rent	160126	8600	168726	0	0	0.00	160126	8600	168726
9	Market fee	0	356000	356000	0	356000	356000.00	0	0	0
10	Parking fee	0	664525	664525	0	664525	664525.00	0	0	0
Total		521921	2861508	3383429	329070	2284487	2613557.00	192851	577021	769872
Grand Total		3631564	7627074	11258638	2349252	5495113	7844365.00	1282312	2131961	3414273

NB : Advance Market fee has been collected of Rs.3,16,000.00 during the year 2013-14 vide MR No.424 dt.29.03.14

13.2 -

Para.13.2 Assessment of Taxes.

The assessment of Holding of this Municipality was done by the valuation organisation in H & U.D. Department during 2007-08. As per instructions contained in Section-146(i) of Orissa Municipal Act-1950. Unless other wise directed by the State Govt. New valuations of holdings and assessments shall ordinarily be prepared once in every 5(five) years. More than 9 years have been elapsed since last revision of annual value of holdings by which the Municipality is losing differential amount year after year.

As per council resolution holding taxes are found on the revised annual rental value during 2012-13 u/s 131,132 and 133 of Municipality Act-1950 as per following rates.

1. Holding Tax -- 5.5%
2. Water Tax -- 2%
3. Light Tax -- 4%

Total:- 11.5%

Para.13.2.1 New assessment of Holdings.

During the year 2014-15 a total 75 Nos of new buildings are found to have been assessed in different wards . Though number of cases are pending for assessment. The assessment register as required under Rule-177 of O.M.Rules-1953 was not maintained during the year under audit.

Besides, the building plan register was not maintained by the Municipality in accordance with Rule-525 & 526 of O.M.Rule-1953 in absence of which the position of building permitted for new construction, addition and alteration to the existing building for the year covered under audit could not be ascertained. Hence the Executive Officer is advised to open and operate the above register for keeping up the records for production to next audit.

13.3 - D.C.B. position of Holding Tax.

The demand collection and balance position of holding tax for the year- 2014-15 is furnished below.

Year	Particular	Effective demand	Collection	Balance	% of collection
2014-15	Holding Tax	4209779.00	2697485.50	1512294.00	64.07%
	Water Tax	990525.00	702777.25	287748.00	70.94%
	Light Tax	2666466.00	1830545.25	835921.00	68.65%
	Total.	7866770.00	5230808.00	2635963.00	

13.4 -

Para.13.4 Other Taxes.

Para.13.4.1 Octroi Tax.

No Octroi Tax has been collected during- 2014-15 as the same has been discontinued by the Govt. H & U D. Department vide notification No.41895/22.11.1999.

Para.13.4.2 Education Tax

No Education Tax was collected during 2014-15. It is found from the above that a sum Rs.8439.00 is outstanding towards education tax since long which has not been collected during 2014-15. However, effective steps need be taken to collect the arrear amount of Rs.8439.00 and compliance reported to audit.

13.5 -

Para13.5 License fees,Rents,fixed demand etc.

Para.13.5.1License fees U/S- 290

During the year 2014-15, it is seen that out of total demand a sum of Rs.433120.00 has been collected consisting of arrear Rs.29950.00 and Current Rs.403170.00 leaving a balance of Rs. 110323.00 (Arrear Rs.32725.00 + Current Rs.77598.00) as on 31.3.2015 which needs to be collected.

1. D.C.B. figure. Rs.4,33,120`00
2. Accountant figure. Rs.4,33,120`00
3. Different. Rs. - Nil -

Para.13.5.2 Shop Room.

It is seen that out of total demand a sum of Rs.8,12,130.00 (Arr.Rs.1,95,459.00+ Current Rs.6,16,671.00) has been collected towards shop room rent during the year 2014-15 leaving a balance amount of Rs.2,19,454.00(Arr. Rs. Nil + Current Rs.2,19,454.00) as on 31.3.2015 which needs to be collected.

1.	D.C.B. figure.	Rs.8,12,130.00
2.	Accountant figure.	Rs.8,12,130`00
3.	Different.	Rs. – Nil -

Para.13.5.3 Ground Rent.

It is seen that out of total demand a sum of Rs.3,47,782.00 (Arr. Rs.1,03,661.00 + Current Rs.2,44,121`00) has been collected towards ground rent during the year 2014-15 leaving a balance amount of Rs.2,71,369.00 (Arrear Rs.0.00 + Current Rs.2,71,369.00) as on 31.3.2015 which needs to be collected. Effective steps need to be taken to collect the balance amount and compliance reported to audit.

1.	D.C.B. figure.	Rs.3,47,782.00
2.	Accountant figure.	Rs.3,47,782.00
3.	Different.	Rs. –Nil -

Para.13.5.4 Stall rent.

No stall rent was collected during the year 2014-15. It is found from the above that a sum of Rs.1,68,726.00 (Arr. Ra.1,60,126.00 + Current Rs.8,600.00) is outstanding towards stall rent which has not been collected during the year 2014-15. However effective steps need to be taken to collect the outstanding amount of Rs.1,68,726.00 (Arr. Rs.1,60,726.00 + Current Rs.8,600.00) and compliance reported to audit.

Para.13.5.5Market rent.

It is seen that a sum of Rs.3,56,000.00 has been collected towards Current Market Lease fees during the year 2014-15. There was no outstanding balance as on 31.3.2015.

1.	D.C.B.figure.	Rs.3,56,000.00
2.	Accountant figure.	Rs.3,56,000.00
3.	Difference.	Rs. – Nil -

Para.13.5.6 Parking fee.

It is seen that a sum of Rs. 6,64,525.00 has been collected towards Current parking fee during the year 2014-15. There was no outstanding balance as on 31.3.2015.

1.	D.C.B. figure.	Rs.6,64,525.oo
2.	Accountant figure.	Rs.6,64,525.00
3.	Different.	Rs. – Nil -

13.6 -

Para.13.6 Year wise break up of outstanding taxes and taxes barred by limitation.

The year wise break up of outstanding taxes as on 31.3.2015 could not be furnished due to non availability of said figures in previous audit report.

13.7 -

Para.13.7 Building Plan.

As per record made available in files the position of received and approved building plan for the year 2014-15 is furnished below. Steps need be taken to approve the balance building plan & compliance reported.

- i) Building plan pending for approval as on 1.4.2014 1 No.
- ii) Building plan received during the year 2014-15. 12 Nos.
- iii) **Total :- 13 Nos.**
- iv) Building plan approved during the year 2014-15. 10 Nos.
- v) Building plan pending for approval as on 31.3.2015 3 Nos.

13.8 -

Para.13.8 Compost Account.

Despite repeated audit objection and suggestion in the last and previous audit, the local authority has failed to produce the compost account for the year 2014-15 even though huge amount were spent for sanitation purpose i.e. clearing and collection of garbage's in the Urban area. The local authority should have taken steps to prepare compost from garbage's which will be an income for the Municipality.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

Para.14.1 Irregular payment of security deposit(O.S.P-49)

On scrutiny of the paid vouchers with reference to cash book it was noticed that a sum Rs.1,98,201.00 has been shown expenditure towards refund of Security deposit during the year 2014-15. In support of the above the S.D. ledger along with concerned case records and files could not available in audit. It chances to refund double time without S.D. ledger. The details are furnished below.

Vr.No./Dt.	Amount.	To whom paid.
110/7.5.14	5521.00	Sri Subrat Das, Contractor
116/7.5.14	39856.00	Sri Bhubananda Jena, Contractor
154/24.5.14	21835.00	Sri Subrat Das, Contractor
228/9.6.14	25438.00	Sri Subrat Das, Contractor
241/9.6.14	10333.00	Sri Subrat Das, Contractor
458/21.8.14	16617.00	Sri R.C.Mohanty.Contractor
471/18.6.14	2139.00	Sri R.C.Mohanty.Contractor
624/29.9.14	2000.00	Sri Subrat Das, Contractor
755/21.11.14	9322.00	Sri R.K.Panda, Contractor
757/21.11.14	9013.00	Sri R.K.Panda, Contractor

761/21.11.14	19123.00	Sri R.K.Panda, Contractor
763/21.11.14	9065.00	Sri R.K.Panda, Contractor
865/18.12.14	10000.00	Sri I.C.Samal, Contractor
1060/13.2.15	17939.00	Sri R.C.Mohanty, Contractor
Total :-	198201.00	

In response to audit objection statement the local authority reply, "Produced". But actually Rs.1,98,201.00 of case records has not produced to audit for checking. However steps need be taken to maintained S.D.ledger in upto date and shown to next audit. Till than Rs.1,98,201.00 is held under objection.

14.2 - Irregular & Inadmissible payment towards e-Tendering.

On scrutiny of paid Voucher with reference to Accountant Cash Book it is noticed that during the year 2014-15 a sum of Rs.18,750/- was paid to M/S Auro Solutions, Bhubaneswar for uploading /downloading charges of e-Tender.

It is noticed that this Municipality has two Nos. of Computer Professionals i.e. One MIS Computer Programmer (Management Information System) and one hand Holding supporting Officer (TCS) for smooth running of Computer section. The computer section has all facilities like systems, internet facility etc. As such it is not justified in out sourcing the e-Tender system thereby causing loss to Municipal fund.

As such amounting to Rs.18750.00 Paid towards uploading/downloading of e-Tender is considered as irregular and thus inadmissible in audit as genuine expenditure which could have been done by computer section i.e. by MIS the details of such payment is as follows:

Vr No./Date	Detail of Payment	Amount
596/26.9.14	M/S Auro Solutions, Bhubaneswar	18,750.00

On being pointed out above such irregularity through issue of audit objection memo, the Executive Officer replied that since the computer programmer was not trained for e-tendering process, one cyber cafe was engaged for early execution of work as well as timely submission of UC. Hence the objection amount of Rs.18750 may be dropped.

Being satisfied with the reply of local authority, the para is dropped.

14.3 - Loss of fuelOSP-46

While checking the POL log book with reference to purchase vouchers it is revealed that a unit of 42 ltrs. Of HSD amounting to Rs.2588.00 was shown purchased against difference vehicle. But the same has not been taken to log book on that day. As such Rs.2588.00 needs recovery from the person responsible. The details are as follows.

Vr.No./dt.	Bill No./dt.	Name of the Vehicle	Quantity of HSD/	Rate	Amount	Name of the person responsible	Purchase d on
557/25.9.14	383/14.15 31.8.14	Tata JD	20 Ltrs.	64.17	1283.40	Debendra Ku.Mahanta, Driver	22.8.14
557/25.9.14	382/14-15 31.8.14	Office DG	2 Ltrs.	72.09	144.18	Bijay Ku.Behuria(Elect. Section)	16.8.14
846/12.12.14	RFC/905/ 936/946/ 992/ 14-15 30.11.14	Bolero(OR-02-B K- 2199)	10 Ltrs.	58.85	588.50	Dibakar Lenka, Driver	8.11.14

1075/19.2.15	RFC/1136/ 1164/1166/ 1188/14-15 31.1.15	Mahindra Tractor (OD-09-A-0073)	10 Ltrs.	57.21	572.10	Satrugna Karua, Driver	3.1.15
		Total:-	42 Ltrs.		2588.18 or say:- Rs.2588/-		

In response to audit objection the local authority reply, "The recovery amount suggested by audit will be recovered and shown to audit at the time of review". Hence steps need to be taken to recover the above amount of Rs.2588.00 from the following responsible person. Till than Rs.2588.00 is stands for recovery.

Rs.1283.00 recovered Vide M.R.No.1839/dt.19.12.2015 from Sri Debendra Mohanta,Driver. Rs.144/- recovered Vide M.R.No.1840/19.12.15 from sri Bijay Ketan Behuria, Rs.588/- recovered Vide M.R..No.1841/19.12.15 from Sri Dibakar Lenka Rs.572/- recovered Vide M.R.No.1842/19.12.15 from Sri Satrugnan Karua.Hence Para dropped.

14.4 - Loss of POL by way of less OB taken in log book than actual.OSP-47

While checking the vehicle log book, it is noticed that a sum of Rs.130.23 or say Rs.130/- was loss to Municipal fund by taking less OB/than CB.

As such Rs.130.00 needs recovery from the above responsible person . The details are as follows.

Name of the Vehicle/Machine	Page No. & date of Log Book	Actual OB/CB	OB/CB taken in Log Book	Less taken	Rate	Amount	Person responsible
Shaktiman(Tractor) for 4/14	02/18.4.14	03	02	01	59.98	59.98	Haguru Karua
Tiffa Machine for 8/14	20/7.10.14	01	00	01	70.25	70.25	Dasaratha Karua
Total:-					130.23	130.23 Or say Rs.130/-	

In response to audit objection the local authority recovered Rs.130.00 vide M.R.No.1652 dt.3.9.15 & M.R.No.1653 dt.3.9.15 from the responsible person & taken to cashier cash book.

14.5 - Audit of Establishment.OSP-32

Sl.No.	Name of the Post.	Number of sanctioned post.	Men in Position	Vacant/Excess`
1.	Executive Officer	1	1	0
2	Asst.Engineer	1	1	0
3	Asst.Engineer(BRGF)	1	0	1
4	Jr.Engineer	2	2	0
5	Jr.Engineer(BRGF)	1	1	0
6	Head Clerk	1	1	0
7	Sr.Assistant	6	0	6
8	Jr.Asst.	4	2	2
9	Community Organiser	2	1	1
10	Accountant	1	1	0

11	MIS Computer Programmer	1	1	0
12	Stenographer	1	0	1
13	Amin	1	1	0
14	Tax Sarkar	16	0	16
15	Asst. Tax Sarkar	1	1	0
16	Electrician	1	1	0
17	Tractor Driver	1	1	0
18	Jeep Driver	1	1	0
19	Roller Driver	1	1	0
20	Pump Operator	1	0	1
21	Peon	23	10	13
22	Mali-cum-Watchman	1	1	0
23	Sanitary Zamadar	2	1	1
24	Sweeper/Sweepress	44	18	26
	TOTAL:-	115	47	68

14.6 - Engagement of DLRs/NMRs.

As per circular No.MIS-129/2000/36051/H&UD Department dt.15.12.2000, DLRs/NMRs engaged after 19.5.1997 may be disengaged forthwith. As per provision contained in Section-73(1) of the O.M.Act-1950, every Municipality, with the previous sanction of the State Government and as per provision of section-73(2) of the Act, may in case of emergency make provisions for temporary employment of employees for a period not exceeding 44 days.

The details of DLRs of this Municipality is furnished below :-

Sl.No.	Name of the DLR.	Date of Engagement	Post Held
1	Sri Rajendra Ku.Das.	1.2.1994	Steno
2	Kirini Charan Giri	1.5.1992	TS
3	Binod Ku.Ray	1.5.1992	TS
4	Manoj Ku.Mohanta	1.2.1994	TS
5	Nihar Ranjan Rout	1.2.1994	TS
6	Sibananda Barik	1.2.1994	TS
7	Kailash Ch.Mohanta	1.2.1994	TS
8	Jagabandhu Mahanta	1.2.1994	TS
9	Kali Prasad Mohanta	1.2.1994	TS
10	Sanata Ku.Apat	1.2.1994	TS
11	Annawar Husan	5.9.1996	ATS
12	Parbej Akhtar	1.2.1994	Mali
13	Debananda Patra	1.5.1994	Mali
14	Gopal Giri	1.10.1994	Sweeper
15	Dasrath Karua	4.4.1994	Sweeper
16	Mukharjee Karua	15.9.1994	Peon
17	Patbati Patra	20.12.1994	Peon
18	Jati Ranjan Sethy	1.10.1995	Sweeper
19	Haguru Karua	8.10.1994	Sweeper
20	Bisikeshan Karua	21.6.1994	Sweeper
21	Sarat Karua	1.5.1992	Sweeper
22	Dillip Karua	1.5.1992	Sweeper
23	Rajesh Karua	1.5.1992	Sweeper
24	Fulchand Karua	1.5.1992	Sweeper
25	Nuturu Karua	1.5.1992	Sweeper
26	Sanatan Karua	1.2.1994	Sweeper
27	Debendra Mahanta	11.1.2005	JD Driver

14.7 - Non taken to collection amount to DCR OSP-30

On scrutiny of the collection amount w/r. to Misc. collection receipt book & D.C.R. it is noticed that a sum of Rs.2000.00 has been collected towards Contractor licence for the year 2015-16 but not taken to DCR as well as Municipal fund till commencement of audit i.e. 23.05.2015. The details are furnished below.

Sl.No.	Receipt No/Date	Book No	Amount collected	Amount taken to DCR	Less/Not taken	Name of the Tax collector
1	2	3	4	5	6	7
1.	1194/24.3.15	12	1000.00	00	1000.00	Sri Gautam Mohanta, Cashier
2.	1195/24.3.15	12	1000.00	00	1000.00	Sri Gautam Mohanta, Cashier
Total:-					2000.00	

In response to audit objection memo the local authority reply, "The records will be shown to audit at the time of review". Now the local authority recovered Rs.2000/- Vide M.R.No.1465/27.6.15 from Sri Goutam Mahanta,Cashier,Hence Para dropped.

14.8 - Acknowledgement towards deposit of Royalty along with Vr. wanting. OSP-33

On scrutiny of the paid vouchers w/r. to Cash Book it is noticed that a sum of Rs. 1255638.00 has been shown expenditure towards Royalty deposit during the year 2014-15. In support of royalty deposit the vouchers along with acknowledgement may be produce to audit for checking. The details are furnished below.

Vr. No./Date	Amount	Chq. No./Date	Purpose	To whom paid
1	2	3	4	5
480/26.8.14	226694.00	5646/26.8.14	Royalty deposit for 25.3.14 to 30.6.14.	Tahasildar, Barbil
629/12.10.14	341653.00	005665/12.10.14	Royalty deposit for 7/14 to 9/14.	Tahasildar, Barbil
798/25.11.14	278145.00	5889/25.11.14	Royalty deposit for 10/14.	Tahasildar, Barbil
949/2.1.15	223558.00	681027/7.2.15	Royalty deposit for 11/14 to 12/14.	Tahasildar, Barbil
1180/25.3.15	185588.00	778520/25.3.15	Royalty deposit for 1/15 to 3/15.	Tahasildar, Barbil
TOTAL	1255638.00			

In response to audit objection the local authority reply, "Produced". But actually not produce. The local authority advice to produce the acknowledgement for verification. Till verification Rs.1255638.00 is held under objection.The local authority produce the acknowledgement at the time of exit conference on 30.12.2015 for verification.Hence para dropped.

PARA: 15 AUDIT ON WORKS

15.1 - Irregularities noticed in work bill.

On scrutiny of works case records with reference to the concerned MBs the following irregularities are noticed during the course of audit which need be rectified in future.

- The estimate of the work is to be counter signed by the Chairperson and be laid before the Municipal Council to accord administrative approval as required under rule-332 of OM Rules.
- As required under Rule-333 of OM Rule-1953 the particulars allotment of fund for a work shall be approved by the council and allotment sanctioned should not be exceeded without further proper sanction of the council. The said procedure was not observed by the Municipality in some cases payment were made beyond the

estimate amount without approval of the council.

3. As per OPWD code Para No.3.4.1 technical report is not being submitted in details statement of measurement. Quantity of materials with their rates adopted the period of rates and lead statements etc. But the estimates were approved in this Municipality which is highly irregular in absence of the above required documents & information's.

4. In some cases Analysis of rate allowed in different items of the Projects were not attached in the work case records to check the genuineness of payment of the work bill.

5. Completion certificate of the Projects were not kept in the works case records before final payment made. This should be kept in the case record duly certified by the JE and ME as required under Rule-344 of OM Rules-1953.

6. While preparing the estimate the Pre-Measurement of the existing Pre-Measurement of the materials collected were not recorded in the MB as well as estimate as per the standard of specification of ORWS Code-Vol-I which need be ensured and compliance reported.

15.2 - Construction of road at Sandil hutting in Ward No.1

Estimated Cost:- Rs:- Rs.5,94,142.00 (C/R. No.55/2014-15)

Agreement Value:- Rs.6,44,644.00

Name of the Contractor:- Sri Sachikanta Nayak

Name of the JE:- Bhagaban Besra,JE

Vr.No.559/dt:-24.9.2014 Amount:- Rs.6,44,644.00

MB.No.259 Page:-48 to 57

(j) Excess payment in C.C.(1:3:6) work using 40mm size C.B.h.g. Metal due to wrong calculation in M.B.

Due to wrong calculation in M.B. there occurred excess payment towards C.C.(1:3:6) work as calculated below.

<u>Page:-51 Last line.</u>	<u>Shown in M.B.</u>	<u>Actual.</u>	<u>Excess.</u>
$781.58 \times (0.075 + 0.05) / 2$	= 50.80 cum	48.84	1.96 Cum.

Excess paid = 1.96 X 4560.36/Cum = 8938.30 Say :- Rs.8938.00

(Rate allowed in the bill.)

Hence excess payment of Rs.8938.00 has been paid to Contractor which suggested for recovery.

In response to audit objection statement the local authority agreed to this recovery and reply that the suggested amount of Rs.8938.00 will be recovered from S.D. & shown to audit at the time of review. Steps need be taken to recover the above suggested amount from Contractor & compliance reported to audit.

Now, Rs.8938/- recovered Vide Vr.No.926/dt.15.12.2015, hence para dropped.

15.3 - Improvement of Post Office road in Ward No.4Balance work

Estimated Cost:- Rs:- 9,86,000.00 (C/R. No.3(9)/31.5.14)

Head of A/c :- Road Development Grant)

Agreement Value:- Rs.10,69,786.00 (1st & final)

Name of the Contractor:- Sri Chittaranjan Mohanty.

Name of the JE:- Sri Purna Ch. Mohanta,JE.

Vr.No.597/dt.26.9.2014. Amount:- Rs.10,54,217.00

MB.No.263 Page:- 1 to 18

(i) Excess payment in removing of excavated materials by mechanical means with in 5 KM lead.

In the approved estimate there was provision for removal of 106.46 Cum excavated material by mechanical means with in 5 KM lead for which cost was allowed @ 136/Cum without deducting the loading cost as per S.R. 2013. As per measurement recorded in M.B. at page-10, 105.71 cum excavated earth have been shown removed by mechanical means and payment was made accordingly.

Due to non deduction of loading cost from the rate allowed for removal of excavated earth there occurred excess payment as calculated below.

Loading cost to be deducted per cum of removal of excavated earth = $2/3^{\text{rd}}$ of Rs.79.00>Loading & unloading cost as per S.R.2013)

$2/3^{\text{rd}}$ X 79.00 = Rs.52.66

Excess paid per cum of removal of excavated earth = Rs.52.66

Excess paid for removal of 105.71 cum excavated earth = 105.71 X 52.66 = Rs.5566.68

Say Rs.5567.00

Hence a sum of Rs.5567.00 has been paid excess to the contractor which needs recovery.

In response to audit objection Statement the local authority agreed to this recovery and stated that the suggested amount will be recovered and shown to audit at the time of review. Steps need be taken to recover the above suggested amount of Rs.5567.00 from the contractor and compliance reported to audit.

Now, Rs.5567/- recovered Vide Vrs.No.924/dt.15.12.2015, hence para dropped.

15.4 - Construction of road at Hirakud Colony in Ward No.1 Balance Work

Estimated Cost:- Rs:- 4,48,637.00 (C/R. No.109/14-15)

Head of A/C :- Road Development Grant.

Agreement Value:- Rs.4,89,014.00 (1st & final)

Name of the Contractor:- Sri Tuntun Prasad Gupta.

Name of the JE:- Sri Bhagaban Besra, JE.

Vr.No.137/dt.21.5.2014. Amount:- Rs.4,89,014.00

MB.No.244 Page:- 125 to 132

(i) Delay in execution of work.

As per terms and condition imposed in stamp agreement form executed on 7.2.2014 if the Contractor failed to complete the work in time penalty must be imposed against the contractor @ 1 % of the estimated cost per month or as desired by the department. The work order was issued to the contractor vide letter No.204 dt.1.2.14 giving direction to complete the work within 30 days from the date of the issue of work order. As such the work was expected to be completed latest by 1st March 2014.

In the stamped agreement paper also the stipulated date of completion of date is mention as 1.3.2014.

As per testing report certificate available in the case record it was disclosed that sample was received by the laboratory on 28.4.2014 & testing was completed on 3.5.2014 from the report. It was proved that the work was executed in the 1st week of May 2014. As such one month has been crossed from the schedule date of

completion of work. As per terms and condition of the agreement 1% of estimated cost need be realized as penalty from the contractor.

Penalty to be realized :- 1% of estimated cost = 1% of Rs.4,48,637.00 = Rs.4486.37 or say Rs.4486.00 . But no penalty was realized from the contractor while making the final bill.

Hence excess payment of Rs.4486.00 paid to the contractor is suggested for recovery.

In response to audit objection statement the local authority agreed to this recovery and stated that,"The recovery amount suggested by audit will be recovered and shown to audit at the time of review". Steps need be taken to recover the above suggested amount from the contractor and compliance reported to audit.

Rs.4486/- recovered Vide Vrs.No.925/dt.15.12.2015,hence para dropped.

15.5 - Improvement of Post Office road in Ward No.4

Estimated Cost:- Rs:- 9,87,100.00 (C/R. No.01/14-15)

Head of A/C :- Road Development Grant.

Agreement Value:- Rs.10,75,925.00 (1st & final)

Name of the Contractor:- Sri Chittaranjan Mohanty.

Name of the JE:- Sri Purna Ch. Mohanta, JE.

Vr.No.140/dt.21.5.2014. Amount:- Rs.10,75,925.00

MB.No.250 Page:-143 to 169

(i) Excess payment in removing of excavated materials by mechanical means with in 5 KM lead.

In the approved estimate there was provision for removal of 93.24 Cum excavated material by mechanical means with in 5 KM lead for which cost was allowed @ 136/cum without deducting the loading cost as per S.R. 2013. As per measurement recorded in M.B.No.250 at page-158, 98.50 cum excavated earth have been shown removed by mechanical means and payment was made accordingly.

Due to non deduction of loading cost from the rate allowed for removal of excavated earth there occurred excess payment as calculated below.

Loading cost to be deducted per cum of removal of excavated earth = $2/3^{rd}$ of Rs.79.00>Loading & unloading cost as per S.R.2013)

$2/3^{rd} \times 79.00 = Rs.52.66$

Excess paid per cum of removal of excavated earth = Rs.52.66

Excess paid for removal of 98.50 cum excavated earth = $98.50 \times 52.66 = Rs.5187.01$

Say Rs.5187.00

Hence a sum of Rs.5187.00 has been paid excess to the Contractor which needs recover.

In response to audit objection statement the local authority agreed to this recovery and reply that,"The recovery amount suggested by audit will be recovered and shown to audit at the time of review". Steps need be taken to recover the above suggested amount of Rs.5187.00 from the Contractor & compliance reported to audit.

Rs.5187/- recovered Vide Vrs.No.923/dt.15.12.2015,hence para dropped.

15.6 - Constn.of drain with cover slab near back side of Hanuman Mandir at Daily Market in Ward No.9

Estimated Cost:- Rs:- 6,89,300.00 (C/R. No.08(13)/6.7.14)

Head of A/c:- Municipal Fund.

Agreement Value:- Rs.7,32,712.00 (1st R.A.bill.)

Name of the Contractor:- Sri Narayan Hembrum.

Name of the JE:- Sri Bhagaban Besra,JE.

Vr.No.995/dt.20.01.2015. Amount:- Rs.2,68,705.00

MB.No.265 Page:-60 to 69

(i) Excess payment in removing of excavated materials by mechanical means with in 5 KM lead.

In the approved estimate there was provision for removal of 173.28 cum excavated material by mechanical means with in 5 KM lead for which cost was allowed @ 136/cum without deducting the loading cost as per S.R. 2013. As per measurement recorded in M.B.No.265, at page-68, 88.79 cum excavated earth have been shown removed by mechanical means and payment was made accordingly.

Due to non deduction of loading cost from the rate allowed for removal of excavated earth there occurred excess payment as calculated below.

Loading cost to be deducted per cum of removal of excavated earth = $\frac{2}{3}$ rd of Rs.79.00>Loading & unloading cost as per S.R.2013)

$\frac{2}{3}$ rd X 79.00 = Rs.52.66

Excess paid per cum of removal of excavated earth = Rs.52.66

Excess paid for removal of 98.50 cum excavated earth = 88.79 X 52.66 = Rs.4675.68 (Say Rs.4676.00)

Hence Rs.4676.00 has been paid excess to the Contractor is suggested for recovery.

On issue of objection statement the local authority agreed to this recovery and stated that," The recovery amount will be recovered and shown to audit at the time of review".Steps need be taken to recover the above suggested amount from Contractor and compliance reported to audit.

Rs.4676/- recovered Vide Vr.No.929/dt.15.12.2015,hence para dropped.

15.7 - Construction of road & culvert from Srikanta Giri house to Sri Biju Karmakar house in Ward No.8

Estimated Cost:- Rs:- 4,75,800.00 (C/R. No.3(27)/31.05.14)

Head of A/c: - 13th F.C.(GABG)

Agreement Value:- Rs.5,16,187.00 (1st & final)Name of the Contractor:- Sri Chhataranjan Mohanty.

Name of the JE:- Sri Bhagaban Besra, JE.

Vr.No.830/dt.6.12.2014. Amount:- Rs.5,16,044.00

MB.No.259 Page:- 67 to 79 & MB.No.251 P- 178 to 179

(i) Delay in execution of work.

As per terms and condition imposed in stamp agreement form executed on 30.7.2014 if the Contractor failed to complete the work in time penalty must be imposed against the contractor @ 1 % of the estimated cost per month or as desired by the department. The work order was issued to the contractor vide letter No.1850 dt.26.7.2014 giving direction to complete the work within 30 days from the date of the issue of work order. As such the work was expected to be completed latest by 8.9.2014.

In the stamped agreement paper also the stipulated date of completion of date is mention as 8.9.2014.

As per testing report certificate available in the case record it was disclosed that sample was received by the laboratory on 15.10.2014 & testing was completed on 23.10.2014 from the report. It was proved that the work was executed in the 3rd week of October 2014. As such one month has been crossed from the schedule date of completion of work. As per terms and condition of the agreement 1% of estimated cost need be realized as penalty from the contractor.

Penalty to be realized :- 1% of estimated cost = 1% of Rs.4,75,800.00 = Rs.4758.00 . But no penalty was realized from the contractor while making the final bill.

Hence Rs.4758.00 has been paid excess to the Contractor which needs recovery.

In response to audit objection statement the local authority agreed to this recovery and stated that,"The recovery amount suggested by audit will be recovered and shown to audit at the time of review". Steps need be taken to recover the above suggested amount from the Contractor & compliance reported to audit.

Rs.4758/- recovered Vide Vrs.No.922/dt.15.12.2015,hence para dropped.

15.8 - Improvement of Road from Rabi Jaya's house to River, Tapanm Hutting in Ward No.14.

Estimated Cost:- Rs:- 2,90,000 (C/R. No.3(2)/31.05.14)

Head of A/c: - Road & Bridges.

Agreement Value:- Rs.3,14,647.00 (1st & final bill)

Name of the Contractor:- Sri Sidheswar Panda.

Name of the JE:- Sri Purna Ch.Mohanta,JE.

Vr.No.840/dt.12.12.2014. Amount:- Rs.3,14,602.00

MB.No.263 Page:- 38 to 49

(i) Delay in execution of work.

As per terms and condition imposed in stamp agreement form executed on 24.07.2014 if the Contractor failed to complete the work in time penalty must be imposed against the contractor @ 1 % of the estimated cost per month or as desired by the department. The work order was issued to the contractor vide letter No.1799 dt.22.07.2014 giving direction to complete the work within 30 days from the date of the issue of work order. As such the work was expected to be completed latest by 21.8. 2014.

In the stamped agreement paper also the stipulated date of completion of date is mention as 21.8.2014.

As per testing report certificate available in the case record it was disclosed that sample was received by the laboratory on 14.09.2014 & testing was completed on 22.09.2014 from the report. It was proved that the work was executed in the 3rd week of September 2014. As such one month has been crossed from the schedule date of completion of work. As per terms and condition of the agreement 1% of estimated cost need be realized as penalty from the contractor.

Penalty to be realized :- 1% of estimated cost = 1% of Rs.2,90,000.00 = Rs.2900.00 . But no penalty was realized from the contractor while making the final bill.

Hence a sum of Rs.2900.00 has been paid excess to the Contractor needs recovery.

In response to audit objection statement the local authority agreed to this recovery and stated that,"The suggested amount suggested by audit will be recovered and shown to audit at the time of review". Steps need be taken to recover the above suggested amount & compliance reported to audit.

Rs2900/- recovered Vide Vrs.No.930/dt.15.12.2015,hence para dropped.

15.9 - Repair of road C.C. at Sedding Basti in Ward No.3

Estimated Cost:- Rs:- 9,50,000.00 (C/R. No.17/14-15)

Head of A/c:- B.R.G.F. Grant.

Agreement Value:- Rs.10,34,725.00 (1st & final.bill.)

Name of the Contractor:- Sri Rasmi Ranjan Jena.

Name of the JE:- Sri Manas Kumar Majhi,JE.

Vr.No.655/dt.22.10.2014. Amount:- Rs.10,32,758.00

MB.No.258 Page:- 98 to 109

(i) Excess payment in removing of excavated materials by mechanical means with

in 5 KM lead.

In the approved estimate there was provision for removal of 90.80 cum excavated material by mechanical means with in 5 KM lead for which cost was allowed @ 136/cum without deducting the loading cost as per S.R. 2013. As per measurement recorded in M.B.No.258, at page-105, 90.65 cum excavated earth have been shown removed by mechanical means and payment was made accordingly.

Due to non deduction of loading cost from the rate allowed for removal of excavated earth there occurred excess payment as calculated below.

Loading cost to be deducted per cum of removal of excavated earth = $2/3^{\text{rd}}$ of Rs.79.00>Loading & unloading cost as per S.R.2013)

$2/3^{\text{rd}} \times 79.00 = \text{Rs.}52.66$

Excess paid per cum of removal of excavated earth = Rs.52.66

Excess paid for removal of 90.65 cum excavated earth = $90.65 \times 52.66 = \text{Rs.}4763.62$

Say Rs.4764.00

Hence a sum of Rs.4764.00 has been paid excess to the contractor which needs recovery.

In response to audit objection statement the local authority agreed to this recovery and reply that, "The recovery amount suggested by audit will be recovered and shown to audit at the time of review"

Rs.4764/- recovered Vide Vrs.No.928/dt.15.12.2015,hence para dropped.

15.10 - Repair & renovation of drain C.C. at Chatei hutting in Ward No-12 Balance work

Estimated Cost:- Rs:- 7,62,640.00 (C/R. No.5/2014-15)

Head of A/c: - BRGF Grant.

Agreement Value:- Rs.7,62,640.00 (1st & final bill)

Name of the Contractor:- Sri Trilochan Nayak.

Name of the JE:- Sri Manas Kumar Majhi,JE.

Vr.No.652/dt.22.10.2014. Amount:- Rs.7,58,307.00

MB.No.224 Page:- 176 to 180 & MB.No.258 Page:- 29 to 45

(i) Delay in execution of work.

As per terms and condition imposed in stamp agreement form executed on 6.01.2014 if the Contractor failed to complete the work in time penalty must be imposed against the contractor @ 1 % of the estimated cost per month or as desired by the department. The work order was issued to the contractor vide letter No.27 dt.2.01.2014 giving direction to complete the work within 30 days from the date of the issue of work order. As such the work was expected to be completed latest by 2.2.2014.

In the stamped agreement paper also the stipulated date of completion of date is mention as 2.2.2014.

As per testing report certificate available in the case record it was disclosed that sample was received by the laboratory on 25.02.2014 & testing was completed on 3.3.2014 from the report. It was proved that the work was executed in the 1st week of March 2014. As such one month has been crossed from the schedule date of completion of work. As per terms and condition of the agreement 1% of estimated cost need be realized as penalty from the contractor.

Penalty to be realized :- 1% of estimated cost = 1% of Rs.7,62,640.00 = Rs.7,626.40 or say Rs.7,626.00 . But no penalty was realized from the contractor while making the final bill.

Hence Rs.7626 needs recovery..

(ii) Excess payment in removing of excavated materials by mechanical means with in 5 KM lead.

In the approved estimate there was provision for removal of 189.72 cum excavated material by mechanical means with in 5 KM lead for which cost was allowed @ 136.00/cum without deducting the loading cost as per S.R. 2013. As per measurement recorded in M.B.No.258, at page-44, 185.58 cum excavated earth have been shown removed by mechanical means and payment was made accordingly.

Due to non deduction of loading cost from the rate allowed for removal of excavated earth there occurred excess payment as calculated below.

Loading cost to be deducted per cum of removal of excavated earth = $2/3^{\text{rd}}$ of Rs.79.00 (Loading & unloading cost as per S.R.2013)

$$2/3^{\text{rd}} \times 79.00 = \text{Rs.52.66}$$

Excess paid per cum of removal of excavated earth = Rs.52.66

Excess paid for removal of 185.58 cum.excavated earth = $185.58 \times 52.66 = \text{Rs.9,772.64}$

Say Rs.9,773.00 needs recovery.

Hence total a sum of Rs.17,399/-(Rs.7626 + Rs.9773) has been paid excess to the contractor is suggested for recovery.

In response to audit objection statement the local authority agreed to this recovery and the suggested amount will be recovered from the contractor & shown to audit at the time of review. Steps need be taken to recover the above suggested from the contractor& compliance reported to audit..

Rs17399/- recovered Vide Vrs.No.931/dt.15.12.2015,hence para dropped.

15.11 - Improvement of Road from Barbil Basti towards Bhola Garage in Ward No.6

Estimated Cost:- Rs:- 9,81,000.00 (C/R. No.8/2014-15)

Head of A/c: - Road Development Grant.

Agreement Value:- Rs.10,69,100.00 (1st & final bill)

Name of the Contractor:- Sri Iswar Ch. Samal.

Name of the JE:- Sri Purna Ch. Mohanta,JE.

Vr.No.136/dt.21.5.2014. Amount:- Rs.10,69,100.00

MB.No.257 Page:- 60 to 84

(i) Excess payment in removing of excavated materials by mechanical means with

in 5 KM lead.

In the approved estimate there was provision for removal of 101.76 cum excavated material by mechanical means with in 5 KM lead for which cost was allowed @ 136.00/cum without deducting the loading cost as per S.R. 2013. As per measurement recorded in M.B.No.257, at page-82, 98.50 cum excavated earth have been shown removed by mechanical means and payment was made accordingly.

Due to non deduction of loading cost from the rate allowed for removal of excavated earth there occurred excess payment as calculated below.

Loading cost to be deducted per cum of removal of excavated earth = $2/3^{\text{rd}}$ of Rs.79.00 (Loading & unloading cost as per S.R.2013)

$$2/3^{\text{rd}} \times 79.00 = \text{Rs.52.66}$$

Excess paid per cum of removal of excavated earth = Rs.52.66

Excess paid for removal of 98.50 cum. excavated earth = $98.50 \times 52.66 = \text{Rs.}5,187.01$

Say Rs.5,187.00

Hence excess amount of Rs.5187.00 needs recovery.

In response to audit objection statement the local authority agreed to recovery the above amount and stated that the recovery amount will be recovered and shown to audit at the time of review. Steps need to be taken to recover the above suggested amount of Rs.5187.00 from the contractor & compliance to audit.

Rs.5187/- recovered Vide Vrs.No.926/dt.15.12.2015,hence para dropped.

15.12 - Improvement of Road alongwith drain from singaria Building to Sri Bidyadhar Palai's house in Ward No.15

Estimated Cost:- Rs:- 7,00,500.00 (C/R. No.26/2014-15)

Head of A/c: - Road Development Grant.

Agreement Value:- Rs.7,63,544.00 (1st & final bill)

Name of the Contractor:- Sri Ranjan Kumar Panda.

Name of the JE:- Sri Bhagaban Besra,JE.

Vr.No.333/dt.16.7.2014. Amount:- Rs.7,11,153.00

MB.No.251 Page:- 117 to 131 & MB No,243 Page- 94 to 95

(i) Excess payment due to less realization of royalty.

As per material statement made available in case record, it would be seen that less royalty has been realized then that of actual due which resulted loss of Govt. revenue as calculated below.

Materials	Consumed	Royalty due	Royalty realized	Less
1	2	3	4	5
Chips/Metal	117.32 cum	$117.32 \times 98.78/\text{cum}$	Rs.10623.00	Rs.966.00
	(As per material statement.)	= 11588.86 or say Rs.11589.00		

Hence excess amount of Rs.966/- needs recovery.

(ii) Excess payment in removing of excavated materials by mechanical means with

in 5 KM lead.

In the approved estimate there was provision for removal of 124.78 cum excavated material by mechanical means with in 5 KM lead for which cost was allowed @ 136.00/cum without deducting the loading cost as per S.R. 2013. As per measurement recorded in M.B.No.251, at page-130, 117.68 cum excavated earth have been shown removed by mechanical means and payment was made accordingly.

Due to non deduction of loading cost from the rate allowed for removal of excavated earth there occurred excess payment as calculated below.

Loading cost to be deducted per cum of removal of excavated earth = $2/3^{\text{rd}}$ of Rs.79.00 (Loading & unloading cost as per S.R.2013)

$2/3^{\text{rd}} \times 79.00 = \text{Rs.}52.66$

Excess paid per cum of removal of excavated earth = Rs.52.66

Excess paid for removal of 117.68 cum. excavated earth = $117.68 \times 52.66 = \text{Rs.}6,197.02$

Say Rs.6,197.00

Hence excess payment of Rs.6,197.00 needs recovery.

(iii) Delay in execution of work.

As per terms and condition imposed in stamp agreement form executed on 5th day of 2014 if the Contractor failed to complete the work in time penalty must be imposed against the contractor @ 1 % of the estimated cost per month or as desired by the department. The work order was issued to the contractor vide letter No.198 dt.1.02.2014 giving direction to complete the work within 30 days from the date of the issue of work order. As such the work was expected to be completed latest by 1.03.2014.

In the stamped agreement paper also the stipulated date of completion of date is mention as 1.03.2014.

As per testing report certificate available in the case record it was disclosed that sample was received by the laboratory on 14.06.2014 & testing was completed on 22.06.2014 from the report. It was proved that the work was executed in the 3rd week of June 2014. As such three month & above has been crossed from the schedule date of completion of work. As per terms and condition of the agreement 1% of estimated cost need be realized as penalty from the contractor.

Penalty to be realized :- 3% of estimated cost = 3% of Rs.7,00,500.00 = Rs.21,015 or. But no penalty was realized from the contractor while making the final bill.

Hence excess payment amounting to Rs.21,015.00 is suggested for recovery.

(Total amount suggested for recovery Rs.966.00 + Rs.6,197.00 + Rs.21,015.00=Rs.28178.00)

In response to audit objection statement the local authority agreed to this recovery and stated that the suggested amount will be recovered and shown to audit at the time of review. Steps need to be taken to recover the above suggested amount from the Contractor & compliance reported to audit.

Rs28178/- recovered Vide Vrs.No.933/dt.15.12.2015,hence para dropped.

15.13 - Repair of road C.C. from Nalda Shiva Mandir to Sanju Sardar house in Ward No.1

Estimated Cost:- Rs:- 9,50,000.00 (C/R. No.12/2014-15)

Head of A/c:- BRGF Grant.

Agreement Value:- Rs.10,34,725.00 (1st & final bill)

Name of the Contractor:- Sri Rasmi Ranjan Jena.

Name of the JE:- Sri Manas Majhi,JE.

Vr.No.660/dt.22.10.2014. Amount:- Rs.10,26,294.00

MB.No.258 Page:- 110 to 121

(i) Excess payment in removing of excavated materials by mechanical means with in 5 KM lead.

In the approved estimate there was provision for removal of 90.80cum excavated material by mechanical means with in 5 KM lead for which cost was allowed @ 136.00/cum without deducting the loading cost as per S.R. 2013. As per measurement recorded in M.B.No.258, at page-120, 90.10cum excavated earth have been shown removed by mechanical means and payment was made accordingly.

Due to non deduction of loading cost from the rate allowed for removal of excavated earth there occurred excess payment as calculated below.

Loading cost to be deducted per cum of removal of excavated earth = 2/3rd of Rs.79.00 (Loading & unloading cost as per S.R.2013)

2/3rd X 79.00 = Rs.52.66

Excess paid per cum of removal of excavated earth = Rs.52.66

Excess paid for removal of 90.108 cum. excavated earth = 90.10 X 52.66 = Rs.4,744.66

Say Rs.4,745.00

Hence excess payment of Rs.4745.00 needs recovery.

In response to audit objection statement the local authority agreed to this recovery and stated that the suggested amount of Rs.4745.00 will be recovered &

shown to audit at the time of review. Steps need be taken to recover the above suggested amount from the Contractor & compliance reported to audit.

Rs.4745/- recovered Vide Vrs.No.927/dt.15.12.2015,hence para dropped.

15.14 - Construction of road from Subash Chhak towards M.D.Butu house in Ward No.1

Estimated Cost:- Rs:- 9,94,421.00 (C/R. No.3(10)/2014-15)

Head of A/c: - 13th F.C.Road & Bridge Grant.

Agreement Value:- Rs.10,78,977.00 (1st & final bill)

Name of the Contractor:- Sri Sachikant Nayak.

Name of the JE:- Sri Bhagaban Besra,JE.

Vr.No.837/dt.6.12.2014. Amount:- Rs.10,78,977.00

MB.No.265 Page:- 48 to 57 & MB No.251 P-180 to 184

i) Delay in execution of work.

As per terms and condition imposed in stamp agreement form executed on 30.7.2014 if the Contractor failed to complete the work in time penalty must be imposed against the contractor @ 1 % of the estimated cost per month or as desired by the department. The work order was issued to the contractor vide letter No.1803 dt.22.7.2014 giving direction to complete the work within 45 days from the date of the issue of work order. As such the work was expected to be completed latest by 15th September 2014.

In the stamped agreement paper also the stipulated date of completion of date is mention as 15.09.2014.

As per testing report certificate available in the case record it was disclosed that sample was received by the laboratory on 6.11.2014 & testing was completed on 14.11.2014 from the report. It was proved that the work was executed in the 1st half of November 2014. Besides the JE recorded the measurement in M.B. on 19.11.2014. Accordingly two months have been crossed for completion of work from the expected date of completion. As per terms & condition of the agreement 2% of estimated cost need be realized as penalty from the Contractor.

Penalty to be realized :- 2% of estimated cost = 2% of Rs.9,94,421.00 = Rs.19,888.00.But no penalty was realized from the contractor while making the final bill.

Hence a sum of Rs.19888.00 has been paid excess to the Contractor which needs recovery.

In response to audit objection statement the local authority agreed to this recovery and stated that the suggested amount will be recovered from the Contractor & shown to audit at the time of review. Steps need be taken to recover the above suggested amount of Rs.19,888.00 from the concerned Contractor and compliance reported to audit.

Rs.19888/- recovered Vide Vrs.No.925/dt.15.12.2015,hence para dropped.

15.15 - Repair of Road from Rawal David's house to Dillip Bej's house,Belkundi Road in Ward No- 7

Estimated Cost:- Rs:- 8,90,400.00 (C/R. No.21/2014-15)

Head of A/c: -Road & Bridge Grant.

Agreement Value:- Rs.9,70,500.00 (1st & final bill)

Name of the Contractor:- Sri Bhubananda Jena.

Name of the JE:- Sri Purna Ch.Mohanta,JE.

Vr.No.335/dt.16.7.2014. Amount:- Rs.8,49,990.00

MB.No.247 Page:- 136 to 151

i) Excess payment in removing of excavated materials by mechanical means with

in 5 KM lead.

In the approved estimate there was provision for removal of 60.20 cum excavated material by mechanical means with in 5 KM lead for which cost was allowed @ 136.00/cum without deducting the loading cost as per S.R. 2013. As per measurement recorded in M.B.No.247, at page-149, 55.25 cum excavated earth have been shown removed by mechanical means and payment was made accordingly.

Due to non deduction of loading cost from the rate allowed for removal of excavated earth there occurred excess payment as calculated below.

Loading cost to be deducted per cum of removal of excavated earth = 2/3rd of Rs.79.00 (Loading & unloading cost as per S.R.2013)

$$2/3^{\text{rd}} \times 79.00 = \text{Rs.}52.66$$

Excess paid per cum of removal of excavated earth = Rs.52.66

Excess paid for removal of 55.25 cum. excavated earth = 55.25 X 52.66 = Rs.2909.46

Say Rs.2909.00

Hence the excess payment of Rs.2,909.00 is suggested for recovery.

ii) Delay in execution of work.

As per terms and condition imposed in stamp agreement form executed on 22.02.2014 if the Contractor failed to complete the work in time penalty must be imposed against the contractor @ 1 % of the estimated cost per month or as desired by the department. The work order was issued to the contractor vide letter No.347 dt.11.02.2014 giving direction to complete the work within 30 days from the date of the issue of work order. As such the work was expected to be completed latest by 11th March 2014.

In the stamped agreement paper also the stipulated date of completion of date is mention as 11th March 2014.

As per testing report certificate available in the case record it was disclosed that sample was received by the laboratory on 19.06.2014 & testing was completed on 25.06.2014 from the report. It was proved that the work was executed in the last week of June 2014. As such three months have been crossed from the schedule date of completion of work. As per terms & condition of the agreement 3% of estimated cost need be realized as penalty from the Contractor.

Penalty to be realized :- 3% of estimated cost = 3% of Rs.8,90,400.00 = Rs.26,712.00. But no penalty was realized from the contractor while making the final bill.

Hence the excess payment amounting to Rs.26,712.00 is suggested for recovery.

Hence total a sum of Rs.29,621.00 (Rs.2909.00 + Rs.26,712.00) has been paid excess to the Contractor which needs recovery.

In response to audit objection statement the local authority agreed to this recovery and stated that the suggested amount will be recovered from the concerned Contractor & shown to audit at the time of review. Steps need be taken to recovered the above suggested amount from the Contractor & compliance reported to audit.

Rs.29621/- recovered Vide Vrs.No.934/dt.15.12.2015,hence para dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -	
-- No comments --	

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Status of BRGF as on 31.3.2015.

Sl.No.	Year	Project sanction	Project taken up	Project completed	Project on progress	Total amount sanctioned(In Lakhs)	Amount spent(In Lakhs)	Amount spent(In Lakhs)	Balance(In Lakhs)
1	2	3	4	5	6	7	8	9	10
1	2007-08	30	30	30	0	151.63	151.63	151.63	Nil
2	2008-09	09	09	09	0	116.68	104.50	104.50	Nil
3	2009-10	24	07	07	0	221.30	59.24	59.24	Nil
4	2010-11	32	06	06	0	221.29	56.00	56.00	Nil
5	2011-12	28	16	16	0	209.29	163.49	163.49	Nil
6	2012-13	34	23	23	0	241.50	161.71	161.71	Nil
7	2013-14	25	22	22	0	241.50	163.17	163.17	Nil
8	2014-15	28	10	10	0	257.84	72.49	72.49	Nil
	Total:-	210	123	123	Nil	1661.03	932.23	932.23	Nil

17.2 -

Status of C.C.Road as on 31.3.2015.

Sl.No.	Year	Project sanction	Project taken up	Project completed	Project on progress	Total amount sanctioned(In Lakhs)	Amount spent(In Lakhs)	Amount spent (in Lakhs)	Balance(In Lakhs)
1		3	4	5	6	7	8	9	10
1	2012-13	34	32	32	0	158.64	90.20	0	90.20
2	2013-14	0	0	0	0	0	0	0	0
3	2014-15	0	0	0	0	0	0	0	0
	Total:-					158.64	158.64	158.64	0

PARA: 18 MISCELLANEOUS

18.1 - Receipts and Expenditures for the year 2014-15.

Para.18 MISCELLANEOUS			
Receipt for 2014-15			
Sl. No.	Particulars	For the year 2013-14	For the year 2014-15
1	2	3	4
I	Rent and Taxes		
1	Holding Tax	2,388,506.00	2,697,485.50
2	Water Tax	589,467.00	702,777.25
3	Light Tax	1,742,280.00	1,830,545.25
	Total:-	4,720,253.00	5,230,808.00
II	License and other fees		
1	D & O Trade (U/s- 290)	741,544.00	433,121.00
2	Mike & Fire work (U/s-255 & 316)	1,000.00	
3	User Fees	-	2,200.00
	Total:-	742,544.00	435,321.00
III	Receipt under Spl. Act		
IV	Revenue from Municipal properties		
1	Parking Fees	683,775.00	664,525.00
2	Ground Rent	208,017.00	347,782.00
3	Shop room Rent	496,709.00	812,130.00
4	Rent from water supply & water tanker	24,100.00	24,400.00
5	Hire charges of Cess pool	215,900.00	206,200.00
6	Sale proceeds of Un-serviceable articles	9,610.00	1,400.00
7	Market License fee	624,550.00	356,000.00
8	Road cutting fees	-	4,000.00
9	Hire charges of PRR/Excavation/Ambulance	-	
10	House rent from staff quarters	144,810.00	33,850.00
11	Interest of S.B. A/c.	2,339,577.03	2,793,795.95
12	Hire charges of JD	21,900.00	2,200.00
13	Hire charges of Vikas Mahal	10,500.00	41,500.00
14	Hire charges of Souchalaya	6,450.00	
15	Hire charges of Kalyan Mandap	15,000.00	18,000.00
16	Hire charges of loader	28,200.00	30,427.00
17	Hire charges of Tractor	165,000.00	210,095.00
18	Rent of Hooding	1,000.00	
19	Hire charges of Mahotsab Padia	-	14,000.00
	Total:-	4,995,098.03	5,560,304.95
V	Grants and Contribution		
1	Road maintenance (Normal)	-	
2	Road Development	11,991,000.00	2,309,000.00

3	Octroi compensation	29,280,000.00	38,500,000.00
4	13 th FCA	9,875,000.00	14,147,000.00
5	SJSRY	1,232,127.00	605,750.00
6	MP/MLALAD	900,000.00	-
7	BRGF	24,159,000.00	7,249,000.00
8	Periphery Dev. Grant	-	-
9	NFBS	920,000.00	250,000.00
10	Constn. Of Town Hall Mandap/ Toilet	-	-
11	Dev. Of Park and Greenery	1,000,000.00	-
12	Office building & staff quarter	-	-
13	Election/Census	332,680.00	163,959.00
14	Plantation	-	-
15	Devolution fund (For machine and pight)	5,115,181.00	5,108,000.00
16	C.C.Road	6,844,000.00	-
17	Remuneration to BLOs	113,131.00	-
18	Pension of Retired Employees	1,125,000.00	500,000.00
19	Survey of Manual Scavenger	15,000.00	-
20	Harish Chandra Yojana	100,000.00	130,000.00
21	Salary of Accountant & MIS	611,600.00	121,500.00
22	Solid waste Management	884,928.00	-
23	M.V.Tax	3,006,000.00	2,653,000.00
24	Road & Bridges	5,814,000.00	3,500,000.00
25	Protection and conservation of water bodies	1,000,000.00	-
26	Performance Based Incentive	3,672,000.00	-
27	NFS Grant (Food Security)	-	55,500.00
28	Non-Residential Building	-	700,000.00
	Tota:-	107,990,647.00	75,992,709.00
VI	Miscellaneous		
1	Audit Recovery	86,344.00	109,857.00
2	Sale proceeds of forms (RTI)	1,286.00	629.00
3	Cost of tender papers	1,228,740.00	796,086.00
4	Building plan approval & scrutiny fees	963,546.00	507,700.00
5	SOAP/WP/NOAP/ODP/MBPY	17,670,200.00	17,436,913.00
6	Cost of materials of Development work	-	
7	Donation & contribution	-	
8	DRM planning egg supply withheld amount	-	
9	Mutation fees	-	
10	Cost of empty drum	600.00	3,000.00
11	Cost of electoral roll	6,293.00	-
12	Restoration charges	157,235.00	-
13	Red cross	10,000.00	10,000.00

14	Voters day	7,800.00	-
15	GPF of staff	1,604,940.00	1,187,900.00
16	LIC of staff	518,868.00	573,374.00
17	I.T. of staff	2,000.00	-
18	P.T. of staff	68,350.00	68,425.00
19	BGB loan of staff	26,028.00	26,028.00
20	EPF of Staff	229,499.00	431,570.00
21	GIS of Staff	5,250.00	2,250.00
22	Cost of POL	24,376.00	29,910.00
23	Cost of Tricycle		6,660.00
24	Cost of Malaria Oil	3,000.00	-
25	Cost of EGB	263,189.00	194,991.00
26	Withheld	220,707.00	82,554.00
27	Contractor Licence fees	21,000.00	81,000.00
28	Fine	-	5,820.00
	Total:-	23,119,251.00	21,554,667.00
VII	Extra Ordinary debt.		
1	SD/EMD	4,781,729.00	4,139,290.00
2	IT Cess etc.	-	-
3	Royalty	988,112.00	1,274,653.00
4	Recovery of Bank Loan	-	
5	Other receipts	2,170,969.00	191,272.00
6	Advance	584,097.00	487,500.00
7	I.T.	695,943.00	645,629.00
8	VAT	2,692,063.00	2,582,500.00
9	L.Cess	682,869.00	645,629.00
	Total:-	12,595,782.00	9,966,473.00
	Total Receipts:-	154,163,575.03	118,740,282.95
	Add Opening Balance	-	93,006,858.16
	Grand Total:-	154,163,575.03	211,747,141.11

Expenditure for the year 2014-15

Sl. No.	Particulars	For the year 2013-14	For the year 2014-15
1	2	3	4
I	General Administration		
1	Pay & DA	1,980,000.00	2,341,413.00
2	HRA	40,434.00	37,547.00
3	CA	720.00	720.00
4	PC and L.S. of EO.	126,558.00	83,520.00
5	Salary of Account & MIS	202,990.00	287,100.00
	Total:-	2,350,702.00	2,750,300.00
II	Collection & Octroi Estt.		
1	Pay & D.A.	1,448,479.00	1,573,573.00
2	HRA	41,328.00	41,061.00
3	Wages of DLR Employees	856,135.00	823,273.00
	Total:-	2,345,942.00	2,437,907.00

III	Public Safety		
1	Street Light energy charges	3,482,329.00	2,709,733.00
2	Energy charges of Municipality building	-	42,788.00
3	Cost of Electrical Goods & R/M charges	5,782,071.00	4,264,435.00
4	Water supply & P.H. materials	238,652.00	165,000.00
5	USB Establishment	-	-
6	Repair & Maintenance of Street Light	420,000.00	420,000.00
7	Extension of Street Lights		1,833,079.00
	Total:-	9,923,052.00	9,435,035.00
IV	Public Health & Sanitation		-
A	Establishment Charges		-
1	Pay & DA	4,547,919.00	5,065,660.00
2	HRA of Staff	223,168.00	218,022.00
3	Wages of DLR Employees	791,993.00	814,325.00
4	C.A. of Staff	360.00	360.00
	Total:-	5,563,440.00	6,098,367.00
B	Sanitation Charges		
1	Purchase of sanitary equipments / Materials	1,913,350.00	2,031,862.00
2	Fuel of Vehicle	785,443.00	762,633.00
3	Repair/Maintence of vehicle	157,301.00	44,910.00
4	Cost of Tractor Auto, Tipper, Mahindra Max etc..	-	401,391.00
5	Tax & Insurance of vehicle	94,385.00	91,995.00
6	Misc. Expenditure	-	-
7	Cost of Cess Poll	440,000.00	-
8	Private sanitation arrangement	8,910,945.00	8,720,404.00
	Total:-	12,301,424.00	12,053,195.00
	Grand Total(A+B)	17,864,864.00	18,151,562.00
V	Public works		
A	Establishment charges		
1	Pay & DA	2,316,318.00	2,395,744.00
2	HRA of Staff	82,866.00	88,723.00
3	CA of staff	7,020.00	6,720.00
4	Wages of DLR Employees	193,025.00	108,900.00
	Total:-	2,599,229.00	2,600,087.00
B	Public Works		
1	Road Maintenance (Normal)	-	-
2	Road Development	14,173,327.00	13,152,616.00
3	Road Development (Hard case)	-	-
4	TFC Grant	13,016,723.00	10,206,502.00
5	SJSRY	1,343,591.00	991,088.00
6	MP LAD	-	-
7	Incentive Grant	1,839,606.00	3,672,000.00

8	BRGF	6,860,406.00	15,708,626.00
9	MLALAD	293,329.00	1,431,110.00
10	Advance to Contractor	-	-
11	Road & Bridge	5,973,551.00	7,125,383.00
12	Contn. Of boundary wall	700,958.00	187,132.00
13	Kalyan Mandap	851,703.00	89,935.00
14	IDSMT	2,317,274.00	454,360.00
15	MV Tax	5,142,082.00	4,332,000.00
16	Construction of C.C.Road	16,017,958.00	
17	Const./ Repair of Non-residential Building	373,139.00	48,868.00
18	Development of Children park	557,653.00	631,491.00
19	Soil Test Works	-	232,585.00
20	Swachha Bharat Mission		34,386.00
21	Tree Guard		104,586.00
22	Bikash Mahal		1,060,694.00
23	Drain & Culvert		1,679,679.00
24	Well		805,935.00
25	Const. of Slaughter House		436,761.00
26	Const. of Shop Room		1,081,372.00
27	Other Developmental works		2,972,760.00
	Total:-	69,461,300.00	66,439,869.00
	Grand Total (A+B)	72,060,529.00	69,039,956.00
VI	Public Instruction		-
1	Pay of C.O.	87,067.00	110,700.00
2	C.A. of C.O	4,000.00	2,500.00
	Total:-	91,067.00	113,200.00
VII	Miscellaneous.		-
1	Stationary & Printing charges	173,039.00	394,962.00
2	POL of Municipality vehicle & hire charges	-	-
3	Legal fee & Law charges	22,750.00	31,350.00
4	Telephone bill	54,453.00	45,862.00
5	Advertisement charges	210,249.00	295,503.00
6	Allowance to CM/VCM	16,200.00	45,900.00
7	Sitting Allowance of Councillors	10,200.00	29,100.00
8	Purchase/Repair of Furniture	217,309.00	-
9	Sports materials	75,600.00	-
10	Uniform Hot Weather materials and Liveries	84,326.00	77,559.00
11	Refund of withheld amount	209,586.00	50,000.00
12	Land Revenue	1,119.00	1,119.00
13	GIA to clubs & voluntary Organisation	-	-
14	SOAP/NOAP/ODP/MBPY	9,248,000.00	11,146,100.00

15	LS & PC of LFS & NLFS	-	-
16	NFBS	920,000.00	200,000.00
17	Hire charges of Vehicle	221,036.00	192,000.00
18	Water cess to state water pollution board	-	-
19	Development of website computer	329,219.00	-
20	Refund of GIS	22,160.00	27,290.00
21	News paper	4,830.00	11,120.00
22	Bank commission	1,591.70	3,289.40
23	LIC of E.O	2,992.00	544.00
24	IT of E.O.	2,000.00	10,140.00
25	Bank loan of E.O.	26,028.00	26,028.00
26	LIC of staff	515,634.00	571,462.00
27	GPF of staff	1,307,760.00	1,184,430.00
28	Hon. To BLOs	108,500.00	128,000.00
29	Excess interest deducted	1,765.00	-
30	Observation day	220,000.00	-
31	Winter Assistance	510,000.00	-
32	Umbrella Allowance	208,500.00	-
33	Election	348,455.00	86,088.00
34	Harish Chandra Yojana	100,000.00	-
35	BRGF Training Programme	20,100.00	-
36	Hon. To Office Asst.	20,800.00	-
37	SJSRY Training	15,774.00	233,824.00
38	Red cross	20,000.00	-
39	Bh?ma Bhoi Samarthya Sivira	27,650.00	-
40	Obsequies money	10,000.00	-
41	EPF of Staff	898,397.00	517,819.00
42	Security Guard Charges	-	106,590.00
43	Refund of Reservation of Bikas Mahal	-	2,000.00
44	Demolition Charges		6,800.00
	Other Expenses		97,981.00
	Total:	16,186,022.70	15,522,860.40
VIII	Extra Ordinary Debt.		
1	Re-payment of Loan (Principal & interest)	99,460.00	99,460.00
2	Gratuity & Unutilised Leave Salary of Retired Employees	572,750.00	1,223,434.00
3	Pension of Retired Employees	2,906,360.00	4,272,336.00
4	Refund of SD/EMD	1,583,687.00	4,192,496.00
5	Income Tax	730,804.00	596,448.00
6	VAT	2,835,513.00	2,532,035.00
7	Royalty	979,809.00	1,255,638.00
8	Other contribution of staff	-	-
9	CPF/EPF of Staff	-	-

10	LIC	-	
11	Advance (Festival/Medical/General)	871,097.00	897,000.00
12	Deposit of P.T.	68,350.00	68,300.00
13	Bank loan of Staff	-	-
14	Labour Cess	691,406.00	605,286.00
15	CA Firm Appointment	-	-
16	NSDP Loan Deposit	-	99,460.00
	Total:-	11,339,236.00	15,841,893.00
	Total Expenditure:-	132,161,414.70	133,292,713.40
	Add. Closing Balance:-	-	78,454,427.71
	Grand Total:-	154,163,575.03	211,747,141.11

18.2 - Details of Loan position for the year 2014-2015.

Para.18.2 Statement showing the details of loan position for the year 2014-15 in respect of Barbil Municipality.

Sl. No.	G.O. No. & Date	Loan sanctioned	Opening Balance as on 1.4. 2014			Loan receipt during 2014-15	Interest due for payment
			Principal	Interest	Total		
1	2	3	4	5	6	7	8
1	NSDP loan 14% interest per annum on principal for 2001-02 G.No.35535/HUD dt.19.9.2001.	840000.00	656194.00	0.00	656194.00	0.00	11960.00
2	NSDP loan 14% interest per annum on Principal for 2003-04 G.O.No.13562/HUD dt.11.3.2003.	210000.00	168000.00	0.00	168000.00	0.00	23500.00
3	NSDP loan 14% interest per annum on Principal for 2005-06 G.O.No.15010/HUD dt.22.06.2005.	420000.00	346500.00	0.00	346500.00	0.00	53500.00
	Total:-	1470000.00	1170694.00	0.00	1170694.00	0.00	88960.00

Total due for payment			Loan repaid during 2014-15			Outstanding Balance as on 31.3.2015		
Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
9	10	11	12	13	14	15	16	17
656194.00	11960.00	668154.00	0.00	11960.00	11960.00	656194.00	0.00	656194.00
168000.00	23500.00	191500.00	0.00	23500.00	23500.00	168000.00	0.00	168000.00
346500.00	53500.00	400000.00	10500.00	53500.00	64000.00	336000.00	0.00	336000.00
1170694.00	88960.00	1259654.00	10500.00	88960.00	99460.00	1160194.00	0.00	1160194.00

18.3 - Non/Less collection of quarter rentHouse rentOSP-43 & 44

On checking of quarter rent file with reference to previous audit report it is noticed that a sum of Rs.56380.00 has not been collected towards quarter rent for the year 2014-15 which needs collected. The details are furnished below.

Sl.No	Name of the staff	Period	Total amount	Rate of quarter	Total amount due	Amount collected	Less collected
1	2	3	4	5	6	7	8
1	Sri Pradyunna Ku.Swain, Rtd.Sr.Assist.	4/14 to 3/15	12 Months	@ 1400/-	16800.00	00	16800.00
2	Sri Balakrushna Panda,Ex-JE	4/14 to 3/15	12 Months	@ 1400/-	16800.00	00	16800.00
3	Smt. Sanju Mohapatra,Ex-Asst. Tr.	4/14 to 8/14 (Quarter vacant on 20.8.14)	05 Months	@ 1400/-	7000.00	00	7000.00
4	Sri Laxmidhar Barik,T.S.Rtd.	4/14 & 5/14	02 Months	@ 1400/-	2800.00	00	2800.00
5	Sri Akshya Ku. Biswal, Clerk	4/14 to 3/15	12 Months	@ 140/-	1680.00	00	1680.00
6	Sri Pratap Ch.Rana, Ex- T.S.	4/14 & 5/14 (Quarter vacant on 21.05.14)	02 Months	@ 1400/-	2800.00	00	2800.00
7	Sri Manas Ku. Majhi, BRGF,JE	4/14 to 3/15	12 Months	@ 300/-	3600.00	00	3600.00
8	Sri Abhiram Satapathy,Rtd. Peon	4/14 to 3/15	10 Months	4/14 & 5/14(Paid 6/14 to 9/14 @100/- 10/14 to 11/14 @200/- 12/14 to 3/15 @ 1000/-	200.00 400.00 400.00 <u>4000.00</u> <u>5000.00</u>	200.00	4800.00
9	D.Lenka,Driver	4/14 to 2/15	11 Months	@100/-	1100.00	1000.00	100.00
				Total:-	57580.00	1200.00	56380.00

In response to audit objection statement the local authority agreed to this recovery and stated that, Out of total recovery amount of Rs.56480.00, Rs.1680.00 has been recovered from Sri Akshya Kumar Biswal, Clerk (Sl.No.5) vide M.R.No.1650 dt.3.9.2015 and credited in to cashier cash book and balance of Rs.54800.00 will be recovered from the responsible person & shown to audit at the time of review.

Steps need be taken to recover the balance amount of Rs.54,800.00 from the concerned employees & compliance reported to audit. Till

than Rs.54,800.00 stands for recovery.Rs.16800/- recovered Vide M.R.1844/dt.21.12.2015 from Sri Pradumna Kumar Swain,Retired Sr.Assistant.,Rs.3600/- recovered Vide MR No.1847/22.12.2015 from Sri Manas Kumar Majhi,J.E,Rs.200/- recovered Vide MR No.1845/21.12.2015 balancee of Rs.34200/- will be recovered from the responsible persons.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Balakrushna Panda	Ex-JE	At/Po- Barbil Municipality Dist-Keonjhar.	16800.00
2	Smt. Sanju Mahapatra	Ex- Assitstant Teacher	At/Po- Barbil Municipality Dist-Keonjhar.	7000.00
3	Sri Laxmidhar Barik	T.S Rtd.	At/Po- Barbil Municipality Dist-Keonjhar.	2800.00
4	Sri Pratap Ch. Rana	Ex- TS	At/Po- Barbil Municipality Dist-Keonjhar.	2800.00
5	Sri Abhiram Satpaty	Retired Peon	At/Po- Barbil Municipality Dist-Keonjhar.	4800.00

18.4 - Audit Paragraphs pending for settlement.

Sl.No.	Year of A/c.	Audit Report No.	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store.		Paragraphs pending for settlement other than misappropriation & defalcation		Total	
			No. of paragraphs	Amount	No. of paragraphs	Amount	No.of paragraph	Amount
1	2	3	4	5	6	7	8	9
	2000-01	13/01-02	7	142171.00	31	3100861	38	32430332
	2001-02	28/02-03	0	0.00	35	4431313	35	4431313
	2002-03	10/03-04	4	846.00	66	6300628	70	6301474
	2003-04	11/04-05	0	0.00	34	1656442	34	1656442
	2004-05	29/05-06	0	0.00	22	900651	22	900651
	2005-06	37/06-07	1	300.00	25	3517066.29	26	3517366.29
	2006-07	23/07-08	3	777.00	29	19088316	32	19089093
	2007-08	13/08-09	1	6000.00	19	1187787	20	1193787
	2008-09	22/09-10	3	318604.00	17	1154966	20	1473570
	2009-10	12/10-11	1	92260.00	13	351106	14	443366
	2010-11	16/11-12	0	0.00	8	162120	8	162120
	2011-12	3534/12-13	0	0.00	10	195110	10	195110
	2012-13	26954/13-14	5	2825.00	9	410734	14	413559
	2013-14	66260/14-15	0	0.00	4	309262.00	4	309262.00

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

19.1 - E.P.F. of staff.

During the year 2014-15 the C.P.F. position of staffs are as follows.

i)	EPF outstanding for deposit as on 1.4.2014	Rs. 86249.00
ii)	EPF received during 2014-15.	Rs.431570.00.
iii)	T o t a l :-	Rs.517819.00
iv)	EPF deposit during 2014-15.	Rs.517819.00
v)	EPF outstanding for deposit as on 31.3.2015.	Rs. -Nil-

19.2 - Position of Loan.

The loan ledger and loan appropriation register for the year 2014-15 could not be made available to audit for checking and ascertain the actual position of loan. However, the loan position is worked out the previous audit reports and concerned files made available to audit.

The detail position of loan statement for the year 2014-15 is given in para.18.2 of this audit report. The abstract position of loan for the year 2014-15 are furnished below.

i)	Loan outstanding as on 1.4.2014.	Rs.11,70,694.00
ii)	Loan receipt during 2014-15.	Rs. -Nil-
iii)	Interest due for payment during 2014-15.	Rs 88,960.00.
iv)	T o t a l :-	Rs.12,59,654.00
v)	Loan repaid during 2014-15.	Rs. 99,460.00
	Principal :-	Rs.10,500.00
	Interest :-	Rs.88,960.00
	Total :-	Rs.99,460.00
vi)	Loan outstanding as on 31.3.2015.	Rs.11,60,194.00

It can be observed from the above table that a sum of Rs11,60,194.00 towards Principal was outstanding as on 31.3.2015. No appreciable steps have been taken for repayment of such outstanding loan.

However, the local authority is suggested to take sincere steps to prepare the loan ledger to ascertain the actual loan position and repay the outstanding loan as soon as possible and compliance reported to audit.

19.3 - Deposits SD/EMD

The position of deposits of SD/ EMD for the year 2014-15 is furnished below.

i)	Opening balance as on 1.4.2014.	Rs.1,39,39,959.23
ii)	Receipt during the year 2014-15.	Rs. 40,99,290.00
iii)	T o t a l :-	Rs.1,80,39,249.00

i)	Opening balance as on 1.4.2014.	Rs.1,39,39,959.23
ii)	Receipt during the year 2014-15.	Rs. 40,99,290.00
iii)	T o t a l :-	Rs.1,80,39,249.00
iv)	Refund during the year 2014-15.	Rs. 41,52,496.00
v)	Closing balance as on 31.3.2015.	Rs.1,38,86,753.23

Despite of repeated objection raised in last and previous audit reports the deposit ledger and register of outstanding deposit is required under Rule-1951 could not be obtained. At the time of Exit conference verified the record and para dropped.

19.4 - Position of Royalty, VAT, IT and Labour Cess.

The abstract position of Royalty, VAT, IT and Labour Cess collected and deposited during the year 2014-15 are furnished below.

Sl.No.	Particulars	Royalty	VAT	IT	Labour Cess	Total
1	2	3	4	5	6	7
i)	Balance outstanding as on 1.4.2014.	62814.00	0.00	1001.00	23145.00	86960.00
ii)	Receipt during the year 2014-15.	1274653.00	2582500.00	645629.00	645629.00	5148411.00
iii)	T o t a l :-	1337467.00	2582500.00	645630.00	668774.00	5235371.00
iv)	Deposit during the year 2014-15.	1255638.00	2532035.00	596448.00	605286.00	4989407.00
v)	Balance outstanding to be deposited as on 31.3.2015.	81829.00	50465.00	50182.00	63488.00	245964.00

It is seen from the above table that a sum of Rs.245964.00 is outstanding for deposit to proper head of Account towards Royalty, VAT, IT & Labour cess as on 31.3.2015. Hence, steps need be taken to deposit the above balance amount in proper head and compliance reported to audit. Till then Rs.245964.00 (Royalty Rs.81829.00 + VAT Rs.50465.00 + IT Rs.50182.00 + Labour cess Rs.63488.00) is held under objection.

At the time of Exit conference verified the record and para dropped.

PARA: 20 RESULT OF AUDIT

20.1 -

Para.20 General Remarks.

In view of the remarks given in foregoing paragraphs the maintenance of accounts records and registers needs much improvement.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	24000.00	24000.00	24000.00	0.00	0.00	
2	14.1	0.00	198201.00	0.00	0.00	0.00	
3	18.3	34200.00	34200.00	34200.00	0.00	0.00	
Total		58200.00	256401.00	58200.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Barbil Municipality for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Para 14-3/Page-46	1939,1840,1841 & 1842	2015-12-19	2588	Ssri Debendra Mahanta,Bijay Ketan Behuria,Diakar Lenka and Satrugan Karua
2	Para 14.4/Page No.47	1652 & 1653	2015-09-03	130	Dasratha Karua & Huguru Karua, Sweeper
3	Para 11.3/Page No.45	1663	2015-09-08	300	Sri Kirtan Bihari Mohakud, Amin.
4	Para 11.2/Page No.31	1661	2015-09-08	20	Sri Manoj Mohanta, T.S.
5	Para 18.3/Page No.43 & 44	1650	2015-09-03	1680	Sri Akshya Kumar Biswal, Clerk
6	Para 11.1/Page No. 28 & 29	1660	2015-09-08	450	Sri Jagabandhu Mohanta,TS.
7	Para 14-7/Page- 30	1465	2015-06-27	2000	Goutam Mahanta,Cashier
8	Para 15-2	926	2015-12-15	8938	Sri Sachikanta Nayak
9	Para 15-3	924	2015-12-15	5567	Sri Chittaranjan Mohanty
10	Para 15-4	925	2015-12-15	4486	Tutun Prasad Gupta
11	Para 15-5	923	2015-12-15	5187	Chittarnjan Mohanty
12	Para 15-6	929	2015-12-15	4676	Narayan Hemrum
13	Para 15-7	922	2015-12-15	4758	Chittaranjan Mohanty
14	Para 15-8	930	2015-12-15	2900	Sidheswar Panda
15	Para 15-9	928	2015-12-15	4764	Rashmiranajan Jena
16	Para 15-10	931	2015-12-15	17399	Trilochan Naik
17	Para 15-11	932	2015-12-15	5187	Isvar Chandra Samal
18	Para 15-12	933	2015-12-15	28178	Ranjan Kumar Panda
19	Para 15-13	927	2015-12-15	4745	Rashmi Ranjan Jena
20	Para 15-14	925	2015-12-15	19888	Sachikanta Naayak
21	Para 15-15	934	2015-12-15	29621	Bhubananaanda Jena
22	Para 18-3	1844,1847& 1845	2015-12-21	20600	Pradumna Swain,Manas Ku.Majhi & D.Lenka
Total				174062	