

LOCAL FUND AUDIT, CUTTACK, ODISHA

CATEGORY : Municipality/Municipal Corporation,General	Audit Report No : 501382/AR/2019-2020-CUTTACK
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PARA: 1 TITLE SHEET

1	Name of the Institution :	Choudwar Municipality
2	Year of Accounts under Audit :	2018-2019
3	Name of the Local Authority during the year of A/Cs :	1-Sri Pranakrushna Jena, EO, 1.4.2018 to 30.11.2018 2-Dr Abinash Rout, OAS, EO ic 31.11.2018 to 14.02.2019 3-Sri Satyabrata Mantry, EO 15.02.2019 to 31.10.2019
	Name of the Local Authority at the time of Audit :	1-Sri Satyabrata Mantry, EO 15.02.2019 to 31.10.2019 2-Sri Pabitra Kumar Behera, ORS, EO, 1.11.2019 onwards
4	Duration of Audit :	10-09-2019 To 26-12-2019 (Mandays Consumed :- 66.5)
5	Name of the Auditors :	KUMUDA BIHARI LENKA - Lead Auditor(10-09-2019 to 26-12-2019) CHITTARANJAN SENAPATI - Auditor(10-09-2019 to 26-12-2019)
6	Name of the Reviewing Officer :	BISHNU CH. MOHANTY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	19-02-2020
8	Entry Conference Date :	04-09-2019
9	Exit Conference Date :	
10	Name of the District Audit Officer :	PRAMOD KUMAR ROUT
11	Date of approval of report by District Audit Officer :	30-06-2020

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand	10.09.2019	6227.00	6227.00	Subsidiary Cash Book Page No-98	Nil
2	Miscellaneous Receipt Books	10.09.2019	284	284	Page-7 of Receipt Book SR	Nil
3	ServicePostage Stamps	10.09.2019	1315.00	1315.00	Page-25 of SPS SR	Nil
4	6-Permanent Advance Cash Book	10.09.2019	100.00	100.00	PA Cash Book Page No-122	Nil
5	Measurement Books	10.09.2019	10	10	Page-61 of Office Stationery S.R	Nil
6	Holding Tax Receipt Book	10.09.2019	80	80	Page 3 of Receipt Book SR	Nil

Comments

As required under Rule 20(a) of Odisha Local Fund Audit Rules, 1951, the physical verification of hard cash, unused receipt books, unused Measurement Books, Cycle and rickshaw token and public postage stamps etc. has been conducted on the date of commencement of audit i.e. on 10.09.2019 before transaction and the result of verification has been recorded vide P.No. 79 of subsidiary cash book which is furnished as above. The result of physical verification found tallied with Cash Book and Stock Register.

As per OM Rule 1951, the retention of cash balance in hand prescribed limit is Rs. 10000.00 provided that if the head quarter is situated at a place with no Treasury or Sub-Treasury, then money can be held to a maximum of Rs.20000.00. On verifying & Checking of the Cash book, it is found that cash amounting to Rs 6227.00 is kept in hand as hard cash which is in obedience to the rule. The local authority is suggested to adhere the prescribed limit for all time to come and compliance reported to audit.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

S/no	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Nominal Muster Roll (NMR)	Rule 340	Form W-II
6	Warrant register	Rule 202	Form R
7	Stock account of Receipt Forms	Rule 196	Form L
8	Tax collector's Ledger	Rule 198	Form M
9	Tax collector's daily collection register	Rule 192	Form K
10	Demand and Collection Register	Rule 178	Form B
11	Assessment List	Rule 177	Form A
12	Stock Register of Stationery	Rule 172	Form No. XLIV
13	Stamp Account	Rule 172	Form No. XLIV
14	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
15	Register of Grants	Rule 80	Form No. XLII
16	Daily Collection Register	Rule 171	Form No. XL
17	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
18	Miscellaneous Receipts	Rule 157	Form No. XXXIV
19	Advance Ledger	Rule 136	Form No. XVIII
20	Cash Book of the municipality	Rule 125	Form No. XIV
21	Periodical Increment Certificate	Rule 99	Form No. XI
22	Permanent Advance Account	Rule 108	Form No. XII
23	Salary Bills	Rule 97	Form No. IX
24	Register of Bills	Rule 96	Form No. VII
25	Subsidiary Cash Book	Rule 128 A	Form No. V-A
26	Challan	Rule 87	Form No. VI
27	Cashier's Cash Book	Rule 81	Form No. V
28	Schedule for the Budget Estimate	Rule 77	Form No. III
29	Abstract of the Budget Estimate	Rule 74	Form No. I-A
30	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Maintained

S/no	List Records/Register	Rules	Form No
1	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
2	Progress statement of collection of taxes	Rule 200	Form N
3	Register of Interest Bearing Securities	Rule 147	Form No. XLI
4	Arrear List	Rule 170	Form No. XXXIX
5	Ledger of Lessees	Rule 170	Form No. XXXVIII
6	Jamabandi Register	Rule 170	Form No. XXXVII
7	Register of Lands	Rule 160	Form No. XXXV
8	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
9	Register of Investments	Rule 148	Form No. XXVI
10	Loan Register	Rule 149	Form No. XXVII
11	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV

12	Establishment Audit Register	Rule 146	Form No. XXV
13	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
14	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
15	Register of adjustments	Rule 132	Form No. XVII
16	Subsidiary account of special taxes	Rule 79	Form No.-IV

C : List of Records/Registers not Produced to Audit

S/no	List Records/Register	Rules	Form No
1	Contract Agreement Form	Rule 341	Form W-III
2	Contract Certificate	Rule 343	Form W-IV
3	Register of Estimates & Allotments	Rule 332	Form W-I
4	Register of Distrainted property & sales	Rule 204	Form S
5	Distraint Warrant Register	Rule 202	Form P
6	Form of inventory & Notice	Rule 203	Form Q
7	Register of writes off of demands	Rule 190	Form J
8	Arrear Demand Register	Rule 187	Form H
9	Tax Receipt Form	Rule 188	Form I
10	Register of Petitions	Rule 183	Form F
11	Mutation Register	Rule 184	Form G
12	Form of appeal petition	Rule 183	Form E
13	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
14	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
15	Stock account of License Number Plates	Rule 155	Form No. XXXII
16	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
17	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
18	Register of outstanding deposits	Rule 143	Form No. XXI
19	Deposit Ledger	Rule 142	Form No. XX
20	Register of Outstanding Advances	Rule 140	Form No. XIX
21	Abstract Register of Expenditure	Rule 129	Form No. XVI
22	Abstract Register of Receipts	Rule 129	Form No. XV
23	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
24	Absentee Statement	Rule 97	Form No. X
25	Order Book	Rule 96	Form No. VIII

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
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Comments

Maintenance of registers of Fixed Assets As per Rule 71(1) of Odisha Municipal (Accounts) Rules-2012, the NAC/Municipality shall maintain the following fixed asset registers comprising of land, buildings and all other infrastructure, immovable and movable properties which belong to the NAC/Municipality :-

- Register of Land (Form ACNT-32)
- Register of Immovable Properties (Form ACNT – 30)
- Register of Movable Properties (Form ACNT – 31)

d. Register of Public Lighting System (Form ACNT – 36)

Scrutiny of records revealed that the Municipality has not maintained the asset registers as prescribed above. Due to non-maintenance of the asset register, the true and fair picture of the assets created under various schemes could not be ensured in the periodical reporting. There was, thus, no consolidated database on assets created. It is further suggested that 1. These registers shall be maintained category wise in respect of lands, buildings, etc.

2. The infrastructure assets like roads, bridges, culverts, drains, shall be recorded in such a manner as to identify location, measurements, etc.

3. The registers shall be maintained fund wise

4. Any new asset that is capitalized, purchased or obtained by way of grant or gift shall be recorded in the register on the date the asset is capitalized, purchased or obtained.

5. An Asset Replacement Register shall also be maintained in Form ACNT-35 which shall record the history of the asset in use in the Municipality. This shall capture the usage and depreciation details of the asset. Implementation of Double Entry Accrual Based Accounting System (DEBAS) as per Odisha Municipal Accounts Rules-2012 It may be stated that adoption of modern accrual based, double entry system of accounting was first mandatory for ULB level reform set by the Govt. of India. The State Govt. in H&UD Deptt. order no.-24970/HUD,dated-07.08.2013 decided to introduce double entry system of accrual based accounting in ULBs across the state during 2007. The Odisha Municipal (Accounts) Rules, 2012 was notified in July 2012 requiring all Municipalities to maintain their Books of Account on accrual basis under the double entry system of book keeping and data based formats. Govt. in H & UD Department has instructed all the ULBs for implementation of Double Entry Accrual Based Accounting System (DEABAS) as per Odisha Municipal Accounts Rules 2012 in ULBs w.e.f. 01.10.2013. But the same has not yet been practically implemented in this Municipality.

PARA: 4 FINANCIAL POSITION

Choudwar Municipality - 2018-2019

Sino	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	Accountants Cash Book	01-04-2018	75507134.28	176013409.75	251520544.03	158971325.03	31-03-2019	92549219.009	31-03-2019	91901028.06	648190.94	-
2	OAP.ODP. NOAP	01-04-2018	5920603.00	17663174.00	23583777.00	16798700.00	31-03-2019	6785077.009	31-03-2019	6785077.00	0.00	-
3	NULM	01-04-2018	412187.00	246383.00	658570.00	0.00	31-03-2019	658570.00	31-03-2019	658570.00	0.00	-
4	SBM	01-04-2018	25080969.00	14487891.00	39568860.00	6171493.00	31-03-2019	33397367.009	31-03-2019	29669424.00	3727943.00	-
5	NFSA Cash Book	01-04-2018	3009795.52	5688607.00	8698402.52	5167381.60	31-03-2019	3531020.929	31-03-2019	3341637.00	189383.92	-
6	Biju Juba Bahini Cash Book	01-04-2018	0.00	1049527.00	1049527.00	421410.00	31-03-2019	628117.00	31-03-2019	628117.00	0.00	-
7	SJRY Cash Book	01-04-2018	4353.00	0.00	4353.00	0.00	31-03-2019	4353.00	31-03-2019	4353.00	0.00	-
8	PA Cash Book	01-04-2018	100.00	0.00	100.00	0.00	31-03-2019	100.00	31-03-2019	100.00	0.00	-
	GRAND TOTAL		10993514.180	21514899.175	32508413.355	18753030.963		13755382.392		13298830.606	4565517.86	

Comments

4.1 Details of Cash Book-wise Closing Balances:

A Accountant Cash book								
Sl. No.	Head of Accounts	Account Number	Amount in Bank Pass Book	In Shape of BD	In Cash	In Treasury	Total	REMARKS
1	Special Treasury	CTSHUD003				42142998.27	Rs. 42,142,998.27	PL Account
2	Allahabad Bank	21220801980	5122550				5122550	MLALAD
3	Allahabad Bank	50273933443	125600.75				125600.75	MV Grant
4	Allahabad Bank	21220809480	3926903				3926903	MPLAD
5	Allahabad Bank	50166026518	173380				173380	Mun Fund
6	Allahabad Bank	21220788811	1993984.77				1993984.77	Compen. Grant
7	Axis Bank	913010034890163	0				0	MF
8	Axis Bank	915010038912948	166				166	MF
9	Bank of India	510610110012182	1374616.76				1374616.76	Cultural Fund
10	Canara Bank	3540101000969	147291				147291	Animal Birth Control Grant
11	Canara Bank	35401001001749	273568				273568	General Election

12	Canara Bank	3540101005125	1589017				1589017	CGF
13	Canara Bank	354010100132	29226				29226	Pension fund
14	HDFC Bank	5010011922577 0	4072057				4072057	Capital assets, Cons of Water Bodies, Non-Res Bldg
15	HDFC Bank	5010018105714 0	526040				526040	Dev fund
16	HDFC Bank	5010009418426 2	75481				75481	MF
17	HDFC Bank	5010022594055 7	19344189				19344189	UNNATI
18	HDFC Bank	5010019204450 3	59841				59841	MF
19	HDFC Bank	2873145000002 0	3803.04				3803.04	College Fund
20	ICICI Bank	101301000477	1662031				1662031	Public Toilet & Road Dev
21	ICICI Bank	101305003242	6124				6124	ARC
22	ICICI Bank	101305003241	252635				252635	HSY
23	Indian Bank	528703753	376423				376423	SDP
24	Indian Bank	528704496	3892612				3892612	R&B Grant(N)
25	Indian Bank	6233575629	1216144				1216144	UIDSSMT
26	Postal Account (Athagarh)	458320	3744.55				3744.55	
27	State Bank of India	10603198990	484702.22				484702.22	P.L Deduction A/C
28	UCO Bank,	8490110070222	1805.1				1805.1	Landrights Slum
29	UCO	1593	853624				853624	FDR
30	UCO Bank	8490110016015	1771636.75				1771636.75	14 th FCA
31	UCO Bank	8490100009940	248979.1				248979.1	MF
32	Cash in Hand(Subsidiary Cash Book)			0	149854.75		149854.75	
TOTAL			49608175.04	0	149854.75	42142998.27	91901028.06	
B	Day NULM							
32	UCO	8490110051498	658570					Day NULM
	Total		658570	0	0	0	658570	
C	SBM							
33	ICICI	101301000488	29669424		0	0		SBM
34	Axis,Ctc	9130100348901 63	0	0	0	0		SBM
	Total		29669424	0	0	0	29669424	
D	PDS							
35	Allahabad Bank	50426930804	3226287		0	0		PDS
36	OCB	1081	0		0	0		PDS
37	UCO	35	0		0	0		PDS
38	Indian Bank	25094	0		0	0		PDS
39	ICICI	101305003242	0		0	0		PDS
40	Cash in Hand			0	115350	0		PDS

	Total		3226287	0	115350	0	3341637	
E	Biju Yuba Vahini							
41	UCO	8490110070239	628117	0	0	0		BYV
	Total		628117	0	0	0	628117	
F	NOAP							
42	HDFC	50100224186698	64234					IGNWP
43	HDFC	50100220594149	471449					NSAP
44	HDFC	50100224186672	12458					IGNDP
45	Axis	918010099052440	2500719					NSAP
46	Axis	918010099426	0					IGNDP+NFBS
47	Axis	915010033675657	2335814					OAP
48	Axis	6773	1400403					OAP
	Total		6785077	0	0	0	6785077	
49	SJRY	Untraceable Account	4353					
	Total		4353	0	0	0	4353	
	PA Cash Book							
50	PA Cash Book		0	0	100			
	TOTAL		0	0.00	100	0	100	
	Grand TOTAL		90580003.04	0.00	265304.75	42142998.27	132988306.06	

Grand Total(Accountants Cash Book and Subsidiary Cash Books)		
	ABSTRACT	
	In Cash	265304.75
	In Bank	132723001.31
	Grand Total	132988306.06

4.2. Reconciliation of the difference between audit C.B and Cash book C.B

1	Sale Center Cash Book	C.B As per Cash Book as on 31.03.2019	3341637
	Less OB shown in cash book on 4/16		+151790.1
	Excess expenditure shown in cash book on 5/16 (97655-97813)		+158
	Less expenditure shown in cash book on 8/16 (327479.00-293686.00)		-33793
	Less expenditure shown in cash book on 9/16 (351717-350274)		-1443
	Excess CB shown in cash book on 9/16 (2036674.05-2036674.00)		-0.95
	Less expenditure shown in cash book on 11/16 (483961.00-284074.00)		-199887
	Excess expenditure shown in cash book on 12/16 (262339-269047)		+6708
	Excess expenditure shown in cash book on 1/17 (130118-328979)		+198861
	Less expenditure shown in cash book on 2/17 (271585-248678)		-22907
	Excess expenditure shown in cash book on 3/17 (271862-289724)		+17862
	Less CB shown in cash book on 9/16 (2036674-2071910)		+35236
	Less CB shown in cash book on 11/16 (2019170.95-2019172.95)		+2
	Less OB shown in cash book on 3/17(2095055.95-2095055.45)		+0.5
	Less receipt shown in cash book on 3/17 but taken in to cash book on 4/17(397785-453867)		+56082

	In Cash Book as per Audit Shown wrongly as 2801126.87 instead of Rs 2820411.60 i.e Less Shown =	-19284.73
	C.B As per Audit as on 31.3.2019	3531020.92
2	SBM CASH BOOK	C.B As per Cash Book as on 31.03.2019
	Add difference narrated in Last AR No 253088/16-17	+123213
	Last year Cash Book CB as on 31.3.18 is shown Rs 24957756.00, where as the OB as on 1.4.18 is taken as 21353026.00, which is the only balance of ICICI Account No 101301000488. The Axis Bank Balance of Rs 3341718.00 as on 31.3.18 is left out for which separate objection memo is issued.	+3604730
	C.B As per Audit as on 31.3.2019	33397367
3	Accountant Cash Book	C.B As per Cash Book as on 31.03.2019
	Less:- Difference rolling from last Audit figure	+648190.94
	C.B As per Audit as on 31.3.2019	92549219

DETAILS OF RECEIPTS RELATING TO CHOUDWAR MUNICIPALITY

Accountant cash book	Head of Accounts	Receipt During 18-19	Receipt during 17-18
	Rates & taxes		
	Holding Tax (Arrear)	156760	605953.5
	Holding Tax (Current)	1329306.5	1,518,560.00
	Latrin Tax(Arrear)	85244	149634
	Latrin Tax(Current)	334849.5	377473.75
	Water Tax(Arrear)	19899	84866
	Water Tax(Current)	481131.75	404927.5
	Light Tax(Arrear)	141051	241548
	Light Tax(Current)	680677	734562.5
	Profession tax	2432	3265
	Total	3231350.75	4120790.25
	License & other fees		
	D & O Trade u/s-290	113936	166940
	Mobile tower License	0	59125
	Mutation/NOC/Building plan approval	68189	501332
	Total	182125	727397
	Receipt under special Act		
	Lease of ponds & Tanks	0	0
	Hoarding fees	0	0
	Slaughter House	0	0
	Temporary Stall	20807	0
	Total	20807	0
	Revenue derived from Municipal Property & services		
	Rent from kalyani mandap & town hall	1759660	1278900
	Rent from market complex	1118800	75040
	Sale of old news paper	0	636
	Sale proceeds of Unserviceable articles.	30177	75676
	Service rendered under water tanker	8450	15300
	User fees sulabha souchlaya	24184	0
	Cess poll	0	17000
	Total	2941271	1462552
	Grants and contribution		
	O.C and compensation	37698000	35005000

	14th FC(BASIC)	20738000	18398000
	4th SFC Devolution	11443000	11711000
	4th SFC MV tax	3707000	3444000
	4th SFC Maintenance of cap Asst.	863000	906000
	4th SFC Creation of Cap. Asst	1856000	1898000
	Pension Arrear & basic services	17685000	15991000
	Sitting allowances of elected representatives	33300	69450
	Maintenance of Road and bridges	1562497	2320000
	Non residential building	247420	474000
	Tourism and cultural fund	0	5000000
	SDP	0	1000000
	Completion of College Hostel Building	0	5000000
	MP LAD	2225000	625000
	MLA LAD	4050000	2300000
	NFBS	200000	160000
	Harischandra Sahayata	414000	525420
	UNNATI	48000000	0
	Critical Gap Fund	2500000	
	Election	395200	264200
	Total	153617417	105091070
	Other than Grant		
	Miscellaneous Collection		
	Marriage certificate fee	27700	19000
	RTI	0	1132
	Audit Recovery	218220	273295
	Conservancy receipt from ARC	0	433566
	Sale of tender paper	2244900	2792940
	Interest received from Bank	1586298	2366114
	IT from works bill	574952	593374
	VAT	0	642562
	CESS	607194	624834
	EGB	263771	218562
	ROYALTY	1110676	1478179
	WITHELHD	1093942	2358834
	Pension contribution LFS	130320	99000
	Pension contribution NON LFS	337717	402266
	LIC Of staff	602844	609655
	PF deposit of Staff	1905050	2014972
	EPF of staff	977286	942247
	UCO Bank Loan	61994	94365
	HB Loan Of staff	11784	11784
	Profession Tax	101050	112300
	Transfer from SBM,A/C:	0	82404
	Transfer from NFSA A/C:	0	35178
	GST	54956	
	TOTAL	11910654	16088981
	Extraordinary Debts & Loans		
	Adjustment of Advance	926500	617478
	EMD/SD/ISD	3183285	3061628
	TOTAL	4109785	3679106
	Grand Total	176013409.75	131169896.25
OAP/NOAP/ODP/WP Cash			

Book1			
	Grant Received	17522000	15141600
	Interest Received	141174	185387
	TOTAL	17663174	15326987
Day-NULM			
	Grant Received	230820	1006000
	Interest Received	15563	6267
	TOTAL	246383	1012267
SBM			
	Grant Received	13335000	14285450
	State matching comp. 4th SFC	0	1176000
	Interest Received	799805	336825
	Return NEFT.	156274	197767
	SD	91026	65704
	GST	48122	65704
	CESS	18207	13140
	IT	18207	13140
	ROYALTY	18440	5720
	EGB	2810	1400
	Total	14487891	16160850
NFSA CASH BOOK			
	Sale of PDS Commodities (unclassified)	5582665	5331317
	Bank pass book interest	105942	95556
	TC of grains	0	151931
	TOTAL	5688607	5578804
Biju Yuba Vahini Cash Book			
	Grants	1045100	
	Interest	4427	
	TOTAL	1049527	
SJRY			
		0	
		0	
	TOTAL	0	
	GRAND TOTAL OF RECEIPTS	215148991.75	

Statement showing the details of Expenditure

Accountant cash book	Head of Accounts	Expenditure During 18-19
	General Admin	
	Pay	6005267
	DA	1874585
	Contingent	126684
	TA	87236
	HRA & Others	104620
	Hon to CP/VCP	18900
	Leave salary & pension contribution	508410
	Maintenance & repairs of vehicle	753471
	Total	9479173
	Collection Tax Esstt.	
	Pay	1299312
	DA	666933
	Contingent	0
	TA	6765
	HRA & Others	39967

	Total	2012977
	Sale centre Section	
	Pay	1529584
	DA	444689
	Contingent	0
	TA	0
	HRA & Others	26740
	Total	6026967
	Public Health and sanitary Esst.	
	Pay	1846461
	DA	794307
	HRA & Others	54800
	Other sanitary arrangement	514426
	Total	3209994
	Public works & Esst.	
	Pay	952456
	DA	627920
	HRA & Others	11937
	Maintenance of Public well & Tanks	0
	Public Toilet	0
	Drain repair	0
	Plantation	0
	road original	0
	Road repair	4516160
	Building Original	0
	Building repair	1814308
	Total	7922781
	Public Saftey	
	Pay	0
	DA	0
	HRA & Others	0
	Purchase of electrical goods & energy charges	3744942
	Total	3744942
	Grants and contribution	
	14th FC(BASIC)	9173115
	4th SFC Devolution	12842041
	4th SFC MV tax	2656417
	4th SFC Maintenance of cap Asst.	1057617
	4th SFC Creation of Cap. Asst	3391658
	Pension Arrear & basic services	23475826
	Sitting allowances of elected representatives	23400
	Maintenance of Road and bridges	169174
	Non residential building	867810
	Tourism and cultural fund	2517684
	SDP/CRITICAL GAP	999242
	Completion of College Hostel Building	1751304
	MP LAD	658601
	MLA LAD	2520834
	14TH FC PBI	1981009
	RD	859775
	NFBS	20000
	Harischandra sahayata	513000

	Election	284670
	UNNATI	28707416
	MJBY	
	TOTAL	94470593
	Miscellaneous	
	Relief/Jalachhatra	172600
	Law charges	71200
	Printing stationary	627710
	Maintenance of AAHAR kendra	20977
	IT from works bill	586932
	VAT	0
	CESS	741306
	ROYALTY	1447907
	Pension of Non LFS staff	14533950
	Pension of LFS staff	3606830
	Pension Contribution of LFS Staff	130320
	Pension Contribution of Non LFS Staff	337717
	LIC of staff	602844
	PF Deposit of staff	1905050
	EPF Deposit of staff	977286
	Bank Loan deposit	61994
	HB Loan	11784
	P.Tax	101050
	Bank Charges	3953.03
	GST	6000
	Land Revenue Charges	28844
	Miscellaneous Expenses	3544858
	TOTAL	29521112.03
	Extraordinary Debts & Loans	
	Repayment of IDSMT loan	0
	Payment of Advance	988251
	EMD/SD/ISD	1594535
	TOTAL	2582786
	Grand Total	158971325.03
OAP/ODP/NOAP Cash book		
	IGNOAP/MBPY/ODP etc.	16798700
	NFBS	0
	Transfer to Account Cash Book	0
	Total	16798700
Day-NULM		
	Revolving Fund	0
	Bank charges	0
	TOTAL	0
SBM		
	IHHL	3641022
	Community Toilet	1889378
	Awareness Programme/Publicity	211544
	Capacity Building& Infrastructure Dev.	264120
	Transfer to Harischandra Account	0
	Transfer to Accountant cash book	165429
	Total	6171493

NFSA		
	Purchase of Rice	261928.2
	Purchase of K.Oil	4374036.5
	Purchase of Wheat	178906.8
	Renewal fee	25500
	TC of grains	132453
	House Rent Sale Centers from 2/18 to 8/18	49000
	Awareness Programme/Publicity	3200
	S.D Refund	0
	Contingent	0
	Transfer to Accountant cash book	0
	Bank Charges	0
	TC of Kerosine Oil	38794.1
	Purchase of 3Nos Weight Machine	22479
	Purchase of Kerosine Barel 40Nos	41064
	Net Pack of POS Machine	7720
	Distribution of Ration Card by the MLA	20650
	8 Nos Weight Machine Renewal	11650
	TOTAL	5167381.6
Biju Juba Bahini	Transfer of Grant to Biju Juba Bahini Accounts	300000
	Bank Charges	80
	Transportation of T Shirts	980
	TA,DA & Fooding of Beneficiaries	120350
	TOTAL	421410
SJRY		0
		0
	TOTAL	0
	GRAND TOTAL OF EXPENDITURE	187530309.63

The financial statements of a municipality show how it spends its money, where its revenue comes from, its assets and the state of those assets, how much it owes creditors, how much is owed to the municipality, and whether it is expected that the money owed will be received. It also provides crucial information on how the budget was adhered to, the unauthorized, irregular, fruitless and wasteful expenditure incurred as well as the overall financial position of the municipality –whether its operations are financially sustainable. The financial statements are used by the municipal council to call the Executive officer to account and to make decisions on the financial management of the municipality. It is also used by creditors, banks and rating agencies to determine the level of risk in extending debt to a municipality and by the public to know how well the municipality is using the rates and taxes they pay to provide services. But it was revealed that the overall quality of the financial statements regress, the financial statements provided for auditing were even worse than in previous years with material misstatements. This is a poor reflection on the financial management and capabilities of the municipality. Audit had to identify the misstatements for the financial statement of the municipality to make it credible for public use.

Budget :- Under Section-104 OM Rule 1953 at least two months before the close of year, the Chairperson shall present before the Municipality a complete account of its probable receipts and expenditure for the following financial year together with the actual of the current year and under Section-107 OM Rules 1953, after expiry of 14 days(since presentation before the Municipality) the Municipality shall sanction the estimate and submit forthwith to the State Government. Further Section-109 provides for approval of the budget estimate by the State Government. But on scrutiny of the Budget Estimate the following are noticed. The annual budget estimate for 2017-18 was approved by the Council vide Resolution No 02/15.4.17 and has been submitted to ADM, Cuttack vide Municipality Letter No.1504 dtd.27.04.2017 in duplicate for recommendation and onward transmission to Govt. in H & U.D. , Odisha for approval. The H & UD Deptt , Bhubaneswar finally approved the budget vide order no 19392/24.8.17 which was communicated to This Municipality .

Preparation of unrealistic Budget Estimate:- As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper. Further as per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper. Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates. Further Rule 78 of the Odisha Municipal Rules, 1953 states that in preparing the budget, provision shall be made for a minimum closing balance. The

amount shall not ordinarily be less than one-sixth of the aggregate on account of establishment and fixed monthly charges for the whole year. But on scrutiny of the Budget Estimate for the year 2017-18 the following budgetary provision and actual of receipt and expenditure are noticed.

Revenue Income Budget Estimates						
ULB Name: Choudwar Municipality				Budget for the Year: 2018-19		
Revenue Income						
Major Account Head [Indicative Heads]	Acc.Code	Revised Estimates for 2017-2018	Actual for 2017-2018	Budget Estimates for 2018-2019	Revised Budget Estimates 2018-2019	
Rates and Tax Revenue		7843492	4088547	9566500	9585000	
Assigned Revenues & Compensation		53000000	54292000	78600000	78600000	
Rental Income from Municipal Properties		1310000	1310000	1311000	1311000	
Fees & User Charges		854200	417296	734800	784800	
Sale & Hire Charges		2340000	2372620	2862000	2862000	
Revenue Grants, Contribution and Subsidies		0	0	0	0	
Income from Investments		577006	577006	577006	577006	
Other Income		1500000	374046	1500000	1500000	
Interest Earned		3000000	2364246	3000000	2200000	
Total - Revenue Income		70424698	65795761	98151306	97419806	
Capital Receipts Budget Estimates						
ULB Name: Choudwar Municipality				Budget for the Year: 2018-19		
Capital Receipts						
Major Account Head [Indicative Heads]	Acc.Code	Revised Estimates for 2017-2018	Actual for 2017-2018	Budget Estimates for 2018-2019	Revised Budget Estimates 2018-2019	Remarks
Grants, Contribution for specific purposes		36533900	36283900	123244600	101801400	
Deposits Received		2010000	2010000	2170000	2470000	
Deposit works		550000	600000	1900000	3370447	
Secured Loans		0	0	0	0	
Unsecured Loans		0	0	0	0	
Total- Capital Receipts		39093900	38893900	127314600	107641847	
Detailed Capital Expenditure Budget Estimates						
ULB Name: Choudwar Municipality				Budget for the Year: 2018-19		
Capital Expenditure						
Major Account Head [Indicative Heads]	Acc.Code	Revised Estimates for	Actual for 2017-2018	Budget Estimates for	Revised Budget Estimates	Remarks

	2017-2018		2018-2019	2018-2019	
Fixed Assets	33555000	34369000	61539985	44538985	
Capital Work -in - progress	0	0	0	0	
Loans, Advances and Deposits	950000	950000	1000000	1000000	
Other Assets	0	0	0	0	
Miscellaneous Expenditure	0	0	0	0	
Investments -General Fund	0	0	0	0	
Investments -Other Funds	0	0	0	0	
Stocks/Inventory	0	0	0	0	
Total - Capital Expenditure	34505000	35319000	62539985	45538985	

Asset & Liability : From the table of assets and liability it is seen that the assets of this Municipality is excess over a tune of Rs .6806871.00 which speaks that the financial position of this Municipality is sound. However the local authority is advised to increase its own revenue through collection of outstanding taxes by taking suitable step. If the financial status of this Municipality would increase it can provide better service to the urban people.

Deviations from OMAR-2012:- As per rule- 5(4) of OMAR-2012 the EO should examine the entries & the closing balance in the cash book & affix his signature in token of his having done so. The balance in cash book should be certified by EO. But while verifying the cash book, maintained by cashier no such rule is found to be followed.

As per rule-6(5) of OMAR-2012 the bank book should be closed daily, the totals for the end of the day struck & the closing balance should be worked out. But while verifying the bank book it is observed that such rule is not followed. As per rule-10(2) of OMAR-2012 there should be receipt, payment, contra & journal for different types of transaction in the format of ACNT-4,5,6 & 7. But while observing the vouchers it is observed that no such voucher is prepared. Only payment voucher is prepared by the ULB but it is not as per ACNT-5. As per rule-10(3) of OMAR-2012, all the vouchers shall be prepared by the accountant & it should be kept by the accountant. But while checking the vouchers it is observed that some vouchers are not kept by accountant. Those vouchers are kept with cashier although cheque is issued by the accountant. As per rule-10(4)& 14 of OMAR-2012 voucher shall be numbered for each type & shall be distinctly coded for each fund. But while observing the vouchers it is found that different vouchers are not maintained for different types of fund. Rather payment is made from a single bank account irrespective of different types of fund & voucher no is serially made without considering any fund. As per rule-6(6)& 97(3)(a) of OMAR-2012 the bank reconciliation statement should be prepared for each bank account at the end of every month. While observing the BRS it is found that BRS is prepared in e-municipality software only. The print out of BRS is not taken & nobody has certified it. As per rule-4(3) of OMAR-2012 Wherever the Books of Accounts are maintained manually, the Books of Accounts, Registers, Receipts, Bill books and other Accounting Records and Registers shall be affixed with the Seal of the Municipality and each of the pages of the aforesaid records shall be serially numbered. The number of pages of each Book or Register shall be certified in writing on the last page, after actual verification, by the EO or any other person duly authorized by him. While observing the manual records it is observed that this rule is not followed neither by cashier nor Accountant. As per rule-23(1) of OMAR-2012 if a cheque is dishonored, then the party has to make payment in cash on demand only along with the amount of bank charges. But while checking the cheque collection register it is observed that when cheque is bounced the same cheque or a new cheque is again deposited without collection of any charges. As per rule-23(1) of OMAR-2012 if a cheque is dishonored, the dishonored cheque shall be retained by the accountant & it shall not be handed to anyone till the amount is remitted by the party. But while checking it came to our notice that the bounced cheques are handed to respective section rather keeping by the accountant. Also no step is taken by EO for collection of fees for bounced cheques. As per rule-36(4) of OMAR-2012, all payment to employees shall be made through direct transfer to the bank account of employees. But while scrutinizing the vouchers we observed that, some officers are paid their salary through cheque. Some DLR/CLR employees are paid their salary through cash. The reimbursements of telephone bill to officers are paid through cash. As per rule-97(3)(e) of OMAR-2012 the details of closing stock for recording the consumption of stores at the end of each month in Form-ST. While making the audit it is observed that no such stock statement is given by store keeper. As per rule-88 of OMAR-2012 deposits remaining unclaimed for three consecutive financial years after refunds have fallen due shall be lapsed. But while performing the audit it is observed that no lapse deposits are maintained rather they are been paid. **Parking of Municipal Fund in ineligible banks-** During the year under audit it was found that 18 no of Bank Accounts as per the details furnished below have been operated in different schemes in ineligible Banks disobeying Finance Deptt Letter no-15984/ F dt 30.05.2016. The EO is therefore suggested to close the said accounts in the above ineligible Banks as per the instruction of Finance Deptt & compliance reported.

General Irregularities - During the year under audit it would be noticed that all the cash books have been maintained in a very haphazard manner . No OB and CB of all the cash books have been worked out by the Accountant. No reconciliation has been worked out and furnished in all the cash books. Besides above, details of closing balance have not been furnished at the end of each month during the year under audit. Despite of objections raised in last and previous audit reports no effective steps have yet been taken by the local authority in this regard. Hence, the EO is suggested to take effective steps to maintain all the cash books, accounts & registers as per the OMAR -2012 and compliance reported .

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

Choudwar Municipality - 2018-2019

Sino	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	Bank Of India	510610110012182	01-04-2018	1374616.76	31-03-2019	1374616.76	0.00	Cultural Fund
2	SJRY	-	01-04-2018	0.00	31-03-2019	4353.00	-4353.00	Pass Book not Traceable
3	Special Treasury,PL Account	003	01-04-2018	42142998.27	31-03-2019	42142998.27	0.00	
4	Allahabad Bank	21220801980	01-04-2018	5122550.00	31-03-2019	5122550.00	0.00	MLA LAD
5	Allahabad Bank	21220809480	01-04-2018	3926903.00	31-03-2019	3926903.00	0.00	MP LAD
6	Allahabad Bank	50273933443	01-04-2018	125600.75	31-03-2019	125600.75	0.00	MV Grant
7	Allahabad Bank	50166026518	01-04-2018	173380.00	31-03-2019	173380.00	0.00	Municipal Fund
8	Allahabad Bank	21220788811	01-04-2018	1993984.77	31-03-2019	1993984.77	0.00	Compensation Grant
9	Axis Bank	913010034890163	01-04-2018	12747.50	31-03-2019	0.00	12747.50	SBM
10	Axis Bank	915010038912948	01-04-2018	166.00	31-03-2019	166.00	0.00	MF
11	Canara Bank	3540101000969	01-04-2018	147291.00	31-03-2019	147291.00	0.00	Animal Birth Control Grant
12	Canara Bank	35401001001749	01-04-2018	273568.00	31-03-2019	273568.00	0.00	General Election
13	Canara Bank	3540101005125	01-04-2018	1589017.00	31-03-2019	1589017.00	0.00	Critical Gap Fund,New Account
14	Canara Bank	354010100132	01-04-2018	29226.00	31-03-2019	29226.00	0.00	Pension of Retd Employees
15	HDFC Bank	50100119225770	01-04-2018	4072057.00	31-03-2019	4072057.00	0.00	Creation of Capital Assets,Protection,Conservation of Water Bodies,Non residential Building
16	HDFC Bank	50100181057140	01-04-2018	526040.00	31-03-2019	526040.00	0.00	Devolution Fund
17	HDFC Bank	50100094184262	01-04-2018	75481.00	31-03-2019	75481.00	0.00	MF
18	HDFC Bank	50100225940557	01-04-2018	19344189.00	31-03-2019	19344189.00	0.00	UNNATI,New Account
19	HDFC Bank	50100192044503	01-04-2018	59841.00	31-03-2019	59841.00	0.00	MF
20	HDFC Bank	28731450000020	01-04-2018	3803.04	31-03-2019	3803.04	0.00	College Fund
21	ICICI Bank	101301000477	01-04-2018	1662031.00	31-03-2019	1662031.00	0.00	Public Toilet,Road Development
22	ICICI Bank	101305003242	01-04-2018	6124.00	31-03-2019	6124.00	0.00	ARC

23	ICICI Bank	101305003241	01-04-2018	252635.00	31-03-2019	252635.00	0.00	Hasrischandra Sahayata Yojana
24	Indian Bank	528703753	01-04-2018	376423.00	31-03-2019	376423.00	0.00	SDP
25	Indian Bank	528704496	01-04-2018	3892612.00	31-03-2019	3892612.00	0.00	Roads Bridges Grant Normal
26	Indian Bank	6233575629	01-04-2018	1216144.00	31-03-2019	1216144.00	0.00	UIDSSMT
27	Postal Office Athagada	458320	01-04-2018	3744.55	31-03-2019	3744.55	0.00	-
28	State Bank of India	10603198990	01-04-2018	484702.22	31-03-2019	484702.22	0.00	PL Deduction Account
29	UCO Bank	8490110070222	01-04-2018	1805.10	31-03-2019	1805.10	0.00	Landrights Slum
30	FDR UCO	1593	01-04-2018	853624.00	31-03-2019	853624.00	0.00	FDR
31	UCO Bank	8490110016015	01-04-2018	1771636.75	31-03-2019	1771636.75	0.00	14th Finance Commission
32	UCO Bank	8490100009940	01-04-2018	248979.10	31-03-2019	248979.10	0.00	MF
33	UCO Bank	8490110051498	01-04-2018	658570.00	31-03-2019	658570.00	0.00	Day NULM
34	ICICI Bank	101301000488	01-04-2018	29669424.00	31-03-2019	29669424.00	0.00	SBM
35	Allahabad Bank	50426930804	01-04-2018	3226287.00	31-03-2019	3226287.00	0.00	PDS
36	OCB	1081	01-04-2018	0.00	31-03-2019	0.00	0.00	PDS
37	Indian Bank	25094	01-04-2018	0.00	31-03-2019	0.00	0.00	PDS
38	UCO Bank	35	01-04-2018	0.00	31-03-2019	0.00	0.00	PDS
39	ICICI Bank	101305003242	01-04-2018	0.00	31-03-2019	0.00	0.00	PDS
40	UCO Bank	8490110070239	01-04-2018	628117.00	31-03-2019	628117.00	0.00	Biju Juba Bahini
41	HDFC Bank	50100224186698	01-04-2018	64234.00	31-03-2019	64234.00	0.00	IGNWP
42	HDFC Bank	50100220594149	01-04-2018	471449.00	31-03-2019	471449.00	0.00	NSAP
43	HDFC Bank	50100224186672	01-04-2018	12458.00	31-03-2019	12458.00	0.00	IGNDP
44	Axis Bank	918010099052440	01-04-2018	2500719.00	31-03-2019	2500719.00	0.00	NSAP
45	Axis Bank	918010099426	01-04-2018	0.00	31-03-2019	0.00	0.00	Pass Book Not available IGNDP and NFBS
46	Axis Bank	915010033675657	01-04-2018	2335814.00	31-03-2019	2335814.00	0.00	OAP
47	Axis Bank	6773	01-04-2018	1400403.00	31-03-2019	1400403.00	0.00	OAP
48	HDFC Bank	50100220668095	01-04-2018	201573.00	31-03-2019	0.00	201573.00	NFBS
	GRAND TOTAL			132932968.81		132723001.31	209967.50	

Reconciliation

SL No	Reconciliation	
1	SJRY - Account not traced /produced to Audit	
	Balance as per Cash Book as on 31.3.2019(Cash Book Not Produced to Audit).But as per Last Audit e DAR the balance is taken as such	4353
	Deduct unclassified balance	-4353
	Balance as per Pass Book as on 31.3.2019 (As Pass Book not traced/produced,the balance is taken as Zero.	0

2	SBM – AXIS BANK - A/C NO 913010034890163	
	Balance as per Cash Book as on 31.3.2019,as the previous balance is completely left out from SBM Cash Book balance as on 1.4.2018	0
	Add Reconciliation difference	12747.50
	Balance as per Pass Book as on 31.3.2019	12747.50
3	NFBS – HDFC BANK - A/C NO 50100220668095	
	Balance as per Cash Book as on 31.3.2019,as this amount and the account are left away from the fold of Accountants Cash Book	0
	Add - NFBS Grants etc are deposited in Pass Book,but not reflected in the Accountant's Cash Book	201573
	Balance as per Pass Book as on 31.3.2013	201573

As required under Rule 128 of O.M. Rules, 1953, the cash book shall be balanced at the close of every month and signed by the Executive Officer in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures and shall be agreed with the balance shown in the pass book of the Municipality. As per Letter No.15847/F., dtd. 27-04-13 of Finance Department, the DDO shall maintain a Register for reconciliation of receipts and disbursements of scheme funds. But no such reconciliation has been done either at the end of each month or end of the financial year. G.O. No.690/F., XIV-AUD-1/2003,dtd.21-01-2009: speaks that the officers who are statutorily assigned with the task of reconciliation of discrepancies in bank accounts and analyzing closing balance, should perform their statutory responsibilities without leaving the Local Body accounts in a mess giving scope for diversion of Govt. Grants, misutilisation and misappropriation of public funds etc. Also warned the erring officers in charge of accounts need be brought to book. As per letter No.15847/F, dtd. 27-04-13 of Finance Department, the DDO shall maintain a register of reconciliation of receipts and disbursements of scheme funds. During the course of audit, it was revealed that bank reconciliation statement was not prepared and register of reconciliation was not maintained by the Accountant. The Executive Officer has not exercised any supervision over the duty entrusted to the Accountant for reconciliation of bank pass book with Cash Book. Due to non-reconciliation of bank pass book with Cash Book , the exact difference between the bank pass book and Cash Book could not be ascertained. Further, non-reconciliation of bank pass book with Cash Book may lead to mis-utilization, misappropriation and embezzlement of funds. In response to audit objection statement the local authority has stated steps will be taken for reconciliation. The local authority is once again suggested to prepare and produce the bank reconciliation statement as on 31-03-18 to next audit for verification. It would be seen wrt the Para-4 & Para -5 that there lies a difference of Rs.211806.50 between the balance as per cash book and pass book balance as on 31.03.18 .As per Letter No.15847/F.dtd.27.4.13 of Finance Department,the DDO shall maintain a Register for reconciliation of receipts and disbursements of scheme funds. But no such register of reconciliation was found to have been maintained by the local authority. Nor any reconciliation statement was provided to audit. Hence the discrepancy to the tune of Rs .211806.50 as noted above is held under objection till the reconciliation between the balance as per cash book and the balance as per actual bank position along with the Cash Book position is prepared and produced to Audit. PARA 5.2 Non-maintenance of Flexi Accounts for parking of funds of centrally sponsored schemes : As per letter no.- 35425/F,dtd.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the Central share & State share or only Central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. It is advised to ULB authorities to maintain Flexi account to earn the higher amount of interest. Although audit has advised this suggestion in our previous two reports no step is taken by the finance officer in this regard. PARA 5.3 Regularisation of Dormant Postal Account : Postal account bearing no.458320 has not been operated since 5.10.94. So steps need be taken to regularise the account before close of audit and compliance reported. PARA 5.4 Non maintenance of One Scheme One Account : As per guideline, "Only one account shall be maintained per one scheme funds by the District Authority and implementing Agencies in the State". So steps need be taken to maintain one account by closing the rest account and compliance reported to audit. Details of such cases are given below. A) SBM I) ICICI A/C NO.488 II) AXIS A/C NO.163 B) MUNICIPAL FUND I) ALLAHABAD A/C NO.26518 II) AXIS BANK A/C NO.12948 C) HDFC A/C NO.20 D) HDFC A/C NO.262 E) INDIAN BANK.3753 F) UCO . 9940 G) PDS CASH BOOK

PARA 5.1 :- Operation of joint account instead of separate account : During checking of Accountant Cash book with reference to bank pass books it was seen that in one account funds of more than one scheme is deposited and expenditure have been made during the year under audit. Reason needs clarification and regularise the same by opening separate account for separate scheme. Details are given below.

- i) NFBS & OAP = ICICI A/C NO.375 OWN SOURCE
- ii) HSY ,MUNICIPAL ELECTION & CENSUS =CANADA BANK A/C NO
- iii) MJBY & OWN FUND=ICICI BANK A/C NO.3241
- iv) PUBLIC TOILET.ABC & RD=CANADA BANK A/C NO.969
- v) NRB , WATER BODIES &CREATIVE CAPITAL ASSETS=HDFC A/C NO. 770

PARA 5.2 :- Transaction not made through P/L Account : As per Rule 85(1) of the OM Rules, 1953 all moneys received on account of the Municipality should be remitted intact to the Treasury immediately. But during the year under audit it is seen that funds collected through receipt books are directly deposited in bank account other than the PL account deviating provision. The local authority is suggested to deposit all money received on behalf of Municipality in P.L. account in accordance with the above Municipal Rules.

PARA: 6 STOCK POSITION

Choudwar Municipality - 2018-2019

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Small Fogging Machine	2	0	0	2.00	2	SR Page No-46
2	Spray Machine	3	0	0	3.00	3	SR Page No-45
3	Computer	8	0	0	8.00	8	SR Page No-11
4	Laptop	1	0	0	1.00	1	SBM Section
5	Printer	8	0	0	8.00	8	SR page No.12 and one in SBM section.
6	Xerox and Fax Machine	1	0	0	1.00	1	SR Page-13
7	Videocon LED	1	0	0	1.00	1	SR Page-14
8	Voltas AC	10	0	0	10.00	10	SR Page-19
9	Table Top	2	0	0	2.00	2	SR Page-7
10	Bench	2	0	0	2.00	2	SR Page-6
11	Almirah	40	0	0	40.00	40	SR Page No-5
12	Table	55	0	0	55.00	55	SR Page No-1
13	Table Glass	4	0	0	4.00	4	SR Page No-8
14	Stool	2	0	0	2.00	2	SR Page No-10
15	Chair	123	0	0	123.00	123	SR Page No-3
16	Wall Fan	29	0	0	29.00	29	SR Page No-2012
17	Ceiling Fan	42	0	0	42.00	42	SR Page No-210
18	Wheel Barrow	40	0	0	40.00	40	SR Page No-50
19	Dustbin	51	0	0	51.00	51	SR Page No-21
20	36-40Wt Tube Light	275	0	0	275.00	275	SR Page No.5
21	36-40 wt Tubelight starter	0	0	0	0.00	0	SR Page No-12
22	36-40 Tubelight holder	548	0	0	548.00	548	SR Page No-20
23	30-40wt Tube light choke	0	0	0	0.00	0	SR Page No- 32 and 33
24	36-40wt Electronic Choke	133	0	0	133.00	133	SR Page No-35
25	Ordinary Bulb	30	0	0	30.00	30	SR Page NO-42
26	100wt ordinary Holder	87	0	0	87.00	87	SR Page No-44
27	PVC 4mm wire	1505	0	0	1505.00	1505	SR Page No-46
28	8mm PVC wire	300	0	0	300.00	300	SR Page No-51
29	Flexible Wire	946	0	0	946.00	946	SR Page No-56
30	40wt clamp	6	0	0	6.00	6	SR Page No-63
31	70-150 Braket pipe	26	0	0	26.00	26	SR page No-65
32	70-150wt clamp	1	0	0	1.00	1	SR Page No-69
33	150wt sv lamp	49	0	0	49.00	49	SR Page No-79
34	150wt SV-MH choke	36	0	0	36.00	36	SR Page No-80
35	400wt SV Lamp	48	0	0	48.00	48	SR Page No-87

36	400wt SV-MH choke	6	0	0	6.00	6	SR Page No-89
37	150-400 SV Holder	40	0	0	40.00	40	SR Page No-92
38	2.5 amp Finolex wire	2	0	0	2.00	2	SR Page No-94
39	400wt MH Tubuler Lamp	48	0	0	48.00	48	SR Page No-97
40	100 amp kitkat	53	0	0	53.00	53	SR Page No-103
41	200amp kitkat	4	0	0	4.00	4	SR Page No-105
42	10mfd capacitor	52	0	0	52.00	52	SR Page No-112
43	15amp switch	16	0	0	16.00	16	SR Page No-114
44	5 amp switch	37	0	0	37.00	37	SR Page No-116
45	2x24wt T5 lamp	127	0	0	127.00	127	SR Page No-128
46	2x24wt T5 Electronic choke	65	0	0	65.00	65	SR Page No-138
47	Ignetor, Short distance	116	0	0	116.00	116	SR Page No-153
48	36wt CFL lamp	8	0	0	8.00	8	SR Page No-162
49	Bed switch	92	0	0	92.00	92	SR Page No-184
50	32amp DP switch	13	0	0	13.00	13	SR Page No-194
51	G.I Wire	44	0	0	44.00	44	SR Page No-200
52	Analog time for High mxed	4	0	0	4.00	4	SR Page No-208
53	60wt LED fitting	3	0	0	3.00	3	SR Page No-214
54	100wt LED Semi Highmast	0	0	0	0.00	0	SR Page No-220
55	120wt LED flood light fitting	5	0	0	5.00	5	SR Page No-245
56	63 amp MCB	2	0	0	2.00	2	SR Page No-247
57	63amp 4 pole contractor for High mast	2	0	0	2.00	2	SR Page No-262
58	PHH Rice	590.55	6458.92	7049.47	0.00	0	SR Page No-14
59	AAY Rice	195.65	1371.48	1567.13	0.00	0	SR Page No-88
60	State Rice	0	900.54	900.54	0.00	0	SR Page No-10
61	PHH Wheat	235.65	5963.56	6199.21	0.00	0	SR Page No-16
62	Kerosine Oil	13.44	168670	168674.17	9.27	9.270	SR Page No-10

Comments

As instructed vide the L. No.4225/DLFA Dated 16.05.2015, audit is required to furnish the position of major non-perishable costly materials. It is important to mention here that as these products are durable assets in nature, their balance cannot be zero. On this basis, the position of major non-perishable costly materials, as could be ascertained from the stock registers of the General Store section is furnished above.

PARA-6					
PHH RICE					
Ward No	OB	Receipt	Total	Sale	C.B
1	1.37	476.06	477.43	462.27	15.16
2/3	110.95	961.83	1072.78	1046.29	26.49
4	0.00	339.54	339.54	336	3.54
5	0.25	296.29	296.54	296.54	0.00
6	0.00	251.98	251.98	251.01	0.97
7	3.22	326.41	329.63	322.48	7.15
8	6.84	557.09	563.93	546.63	16.51

					(Less CB Shown 0.79)
9	17.37	393.21	410.58	408.45	2.13
10	6.01	533.28	539.29	528.23	11.06
11	2.61	275.74	278.35	271.87	6.48
12	0.42	244.93	245.35	245.16	0.19
13	10.19	433.63	443.82	443.72	0.10
14	0.00	274.82	274.82	274.41	0.41
15	0.83	552.89	553.72	553.72	0.00
16	0.50	332.03	332.53	331.87	0.66
17/18	2.33	788.13	790.46	790.46	0.00

AAY RICE

Ward No	OB	Receipt	Total	Sale	C.B
1	0.70	70.00	70.70	70.70	0.00
2/3	46.90	180.60	227.50	213.50	14.00
4	0.35	103.94	104.29	104.29	0.00
5	0.00	113.05	113.05	113.05	0.00
6	0.00	95.20	95.20	95.20	0.00
7	0.70	103.95	104.65	103.95	0.70
8	0.00	118.30	118.30	117.60	0.70
9	11.90	73.15	85.05	85.05	0.00
10	0.00	76.30	76.30	76.30	0.00
11	0.35	65.15	65.50	65.06	0.44
12	0.00	86.45	86.45	86.45	0.00
13	0.00	79.24	79.24	79.21	0.03
14	1.40	104.30	105.70	104.30	1.40
15	0.00	104.65	104.65	104.65	0.00
16	0.00	102.55	102.55	102.55	0.00
17/18	2.10	90.30	92.40	92.40	0.00

STATE RICE

Ward No	OB	Receipt	Total	Sale	C.B
1	0.00	49.65	49.65	48.90	0.75
2/3	0.00	140.20	140.20	136.75	3.45
4	0.00	56.05	56.05	56.05	0.00
5	0.00	36.40	36.40	36.40	0.00
6	0.00	14.50	14.50	13.85	0.65
7	0.00	34.60	34.60	31.50	3.10
8	0.00	76.12	76.12	74.12	2.00
9	0.00	27.05	27.05	27.05	0.00
10	0.00	56.45	56.45	52.70	3.75
11	0.00	20.39	20.39	19.79	0.60
12	0.00	46.22	46.22	46.00	0.22
13	0.00	75.76	75.76	74.23	1.53
14	0.00	23.35	23.35	23.15	0.20
15	0.00	65.30	65.30	65.00	0.30
16	0.00	38.50	38.50	38.50	0.00
17/18	0.00	120.15	120.15	102.35	17.80

PHH WHEAT

Ward No	OB	Receipt	Total	Sale	C.B
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1	0.65	491.15	491.80	481.19	10.61
2/3	17.97	822.68	840.65	813.57	27.08
4	1.23	381.57	382.80	382.80	0.00
5	0.06	284.09	284.15	284.15	0.00
6	0.00	371.14	371.14	369.44	1.70
7	0.81	312.18	312.99	309.31	3.68
8	9.38	428.25	437.63	426.87	10.76
9	43.47	227.12	270.59	269.63	0.96
10	2.80	528.13	530.93	508.83	22.10
11	7.97	285.02	292.99	280.59	12.40
12	56.29	318.91	375.20	375.20	0.00
13	2.96	195.90	198.86	198.74	0.12
14	0.67	183.33	184.00	183.04	0.96
15	0.04	391.60	391.64	391.64	0.00
16	0.50	297.30	297.80	297.36	0.44
17/18	14.13	680.54	694.67	693.58	1.09

K. OIL

Ward No	OB	Receipt	Total	Sale	C.B
1	7.370	11704.300	11711.670	10158.600	1553.070
2/3	203.880	23928.080	24131.960	21664.620	2467.340
4	10.160	9303.470	9313.630	8481.510	832.120
5	6.360	8027.650	8034.010	7366.810	667.200
6	0.000	7632.430	7632.430	6871.876	760.554
7	187.860	8105.840	8293.700	7256.880	1036.820
8	319.178	12857.900	13177.078	10867.000	2310.078
9	40.000	8798.860	8838.860	8041.620	797.240
10	0.000	12805.100	12805.100	11707.700	1097.400
11	0.540	6712.390	6712.930	6085.000	627.930
12	10.000	7451.950	7461.950	7461.950	0.000
13	219.932	7147.640	7367.572	6795.772	571.800
14	4.660	6310.680	6315.340	5662.000	653.340
15	11.020	11591.410	11602.430	11286.230	316.200
16	10.000	8020.900	8030.900	8015.900	15.000
17/18	259.604	18311.30	18570.904	17118.60	1452.300

6.1 -Non – Production of Sale centre records –

The Central Stock register regarding wheat for the period from 4/2016 to 11/2016 and stock register of ward no.6,7,8,9,10&19,11,17&18 were not produced to audit for verification .The Local Authority impressed upon to produce the relevant stock register to next audit further verification.Since this is a matter of utmost significance , attention of higher authority is hereby drawn for non availability of records to audit .

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of(by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per rule 106(iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be proper investigated and brought to account immediately so that the inventory may represent the true account.

Rule 111 of the Odisha General Financial Rules,1959 stipulates for physical verification of all stores by the Head of Office or any other officer as authorised by him twice a year.

As per rule 97 (3) (e) of the OMR,2012, the storekeeper should prepare the stock statement in the form ST. But it was observed that no such record had been maintained.

Rule 97 of the Odisha General Financial Rules, 1959 prescribes that care should be taken not to purchase stores much in advance of actual requirement.

Economy should be observed in the procurement of stocks. It was observed that stocks had been procured before exhaustion of huge stocks. As per Rule 206 of O.G.F.R., subject to any special Rules or order made by Government 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 Government will hold the security and may ultimately refund or appropriate it.

6.2 .General Comments - During the year under audit it would be noticed that the PDS article stock register have not at all been maintained properly .Neither the month or annual statement has been prepared /maintained in respect of PDS articles during the year under audit .The Executive Officer is therefore suggested to ensure for maintenance of the same and shown to next audit.

PARA: 7 INVESTMENT

Choudwar Municipality - 2018-2019

Sino	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	01-04-2018	799141.00	0.00	799141.00	54483.00	31-03-2019	853624.00	31-03-2019	853624.00	0.00	Reinvested.
	GRAND TOTAL	799141.00	0.00	799141.00	54483.00		853624.00		853624.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

The position of investment of this Municipality for the year 2018-19 is furnished above. The register of investment need be maintained in Form No-XXVI as per rule-148 of O.M. Rules 1953. The details of F.D.R. as on 31.03.2019 is furnished below –

FDR No/Date	Name of the Bank	Invested Amount	Rate of interest	Date of maturity	Maturity value	Remarks
552594 / 10.8.2017	UCO Bank,Chdr	853624.00	6.65%	10/8/2019	910390.00	Re-invested on 10.8.18

Investment Register is not maintained properly. As per Rule-85(8) of Odisha Municipal(Accounts) Rule,2012, a register of investment needs to be maintained in Form-16 of Annexure-II showing all investments belonging to the ULB. The purpose for which each investment is made should be stated in the column provided and the orders of Govt. should be quoted. Further, in sub Rule-9 of the said Rule,it has clearly stated that the Register of Investment should indicate interest due and interest received from time to time so as to ensure that the amounts due are realized on due dates. In respect of interest accrued but not received at the end of the year and accrual entry shall be made in the books of accounts.Though the Local Authority has maintained a Register of Investment,but not properly as per the instruction laid down in the said Rule. Necessary steps need to be taken to maintain the Register properly so as to ascertain any discrepancy in the book of accounts. Besides,it is also suggested that the xerox copy of Fixed Deposit Receipt should also be kept after encasement for verification by the audit .The purpose and source from which the amount is invested may be recorded in future in the investment register. However the local authority stated that the said investment has been made since long from own source.

PARA: 8 ADVANCE

Choudwar Municipality - 2018-2019

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	ADVANCE REGISTER	1448256.18	988251.00	2436507.18	941500.00	31-03-2019	1495007.18	31-03-2019	1112475.88	382531.30	
GRAND TOTAL			1448256.18	988251.00	2436507.18	941500.00		1495007.18		1112475.88	382531.30	

Comments :

8.1 : Reconciliation :-

Advance outstanding as on 31.3.19 as per Cash Book = Rs 11,12,475.88
 Add- discrepancy pointed out in Audit Report for 10-11 not reconciled yet (+) Rs 3,82,531.30
 Advance outstanding as on 31.3.19 as per audit = Rs 14,95,007.18

8.2 : Year wise break up of outstanding advance as on 31.3.19 as per audit :-

Year	Amount
2000 to 2001	3,67,758.18
01-02	22,714.00
02-03	55,095.00
03-04	42,850.00
04-05	2,11,050.00
05-06	84,195.00
06-07	35,000.00
07-08	15,714.00
08-09	2,500.00
09-10	9,280.00
10-11	13,000.00
11-12	30,000.00
12-13	10,000.00
13-14	2,02,000.00
14-15	10,000.00
15-16	1,50,100.00
16-17	2,000.00
17-18	0.00
18-19	2,31,751.00
Total	14,95,007.18

8.3 : Details of Advance adjusted during the year 2018-19 :-

SI No	Name of the Advancee	Adjustment Voucher No/Date	Amount adjusted	Purpose of Advance	Year of Advance Payment
1	Niranjan panda, Advocate	105/21.4.18	5000	Legal Fees	2017-18
2	Kailash Das, I/C FI	121/25.4.18	30000	POL for Fogging Machine	2017-18
3	S.K.Rajuddin, JA	1472/1.3.19	200000	PEETHA	2018-19
4	S.K.Rajuddin, JA	1458/11.2.19	400000	PEETHA	2018-19
5	S.K.Rajuddin, JA	Salary Deduction	20000	Vr 175/19.5.2016 for Numbering of Electric Poles	2016-17
6	Basanti Sahoo, CO	462/16.7.18	80000	Capacity Building Training for SHG - Vr No-708/9.8.2017	2017-18
7	Kailash Das, I/C FI	121/25.4.18	30000	Operation of the Fogging Machine -Vr No-1434/13.3.2018	2017-18
8	Gangadhar Behera, SI	796/11.9.18	30000	POL for Fogging Machine	2018-19
9	Asit Kumar Das, SI	1207/26.11.18	5500	First Aid Camp	2018-19
10	Asit Kumar Das, SI	1207/26.11.18	15000	First Aid Camp	2018-19
11	Tapan Kumar Sahoo,Zamadar	1523/30.3.19	10000	Republi Day Expenses	2018-19
12	Sarojini Mishra, Zamadar	320/28.6.18	5000	Postage Stamp	2015-16
13	Basanti Sahoo, CO	1158/26.11.18	15000	Odisha Land Rights to Slum Dwellers - on 5.5.2018	2018-19
14	Bimal Mohanty	00/28.6.2018	1000	22.6.2018	2018-19
15	Jhulendra Kumar Nayak, I/C SBM	202/19.5.2018	80000	ODF Programme on 23.5.2018	2018-19
16	Tapan Kumar Sahoo, Zamadar	1073/16.11.2018	15000	Jalachhatra -Vr No-1019/31.03.2018	2017-18
		Total	941500		

8.4 : List of outstanding advances paid during the year 2018-19 :-

SI No	Name of the Staff	Voucher No/Date	Amount	Purpose of Advance
1	S.K.Rajuddin,JA	613/.8.18	50000	Celebration of 15th August
	-do-	670/23.8.18	50000	Celebration of LSG Day
	-do-	684/30.8.18	50000	Celebration of LSG Day
	-do-	852/25.9.18	43751	Observation of Independence Day
2	Debashis Mohapatra,JA	981/29.10.2018	20000	BBSS
3	Tapan Kumar Sahoo,Zamadar	539/19.7.18	10000	Trophy For different Competition
4	Chandan Kumar Das,I/C Election	1398/9.1.19	5000	EVM Demo Expenses
	-do-	1496/7.3.19	3000	Election Expenses
		Total	231751	

As per Rule 136 to 140 of OM Rule, 1953 and instructions (December 1985, September 1994 and January 2006) of the Finance Department, advance granted to contractors and individuals for departmental and allied purpose were required to be promptly adjusted within one month from the date of disbursement of advances by submitting detailed accounts and refunding balances, if any. An advance ledger is to be maintained in each ULB recording person wise separate accounts of such advances as the same is to be balanced and signed by the Executive Officer on quarterly basis. The DDO is responsible for any deviation of the same. According to the Govt. instructions (December 1985), each item of outstanding advances as appearing in the cash book of the DDO need to be analysed and got adjusted within one month as delayed in rendering detailed accounts could lead to misappropriation of funds. No sincere steps have been taken by the local authority to adjust the long and old outstanding advances. The present EO is suggested to take a special drive to adjust the above outstanding advances either by way of cash recovery or by voucher adjustment in order to reduce the financial burden of the Municipality. The present EO is suggested to strictly follow the rules 136-140 of O.M.Rules 1953 read with Lr.No-10406/DLFA.Dt-05.09.2014 in case of payment and adjustment of advances henceforth.

8.5 : ADVANCE OUTSTANDING FOR MORE THAN ONE YEAR :-

No advance is outstanding till 31.3.19 which were paid during 2017-18. Hence nothing to be comment upon.

8.6 : PENSION ADVANCE Ex LFS & Non LFS Employees-

On scrutiny of the pension register it was revealed that the following retired person holders were taken pension advance from the year 2016-17 but till date i.e as on 31.03.2019 ,the advances have not been adjusted .Again these amounts are neither incorporated in the Advance Ledger as Advances outstanding nor in the e DAR as Advances outstanding .

Sl No	LFS	Year	Amount	Vr No/Date
1	Madan Mohan Behera	2016-17	50000	158/18.5.16
2	Sabita Rout	2016-17	50000	158/18.5.16
3	Gadadhar Balia	2016-17	50000	158/18.5.16
4	Rudracharan Mohanty	2016-17	180000	158/18.5.16
Non LFS				
5	Arati Ghosh	2016-17	50000	159/18.5.16
6	Rabindranath Sasmal	2016-17	50000	159/18.5.16
7	Kulamani Sahoo	2016-17	50000	159/18.5.16
8	Chittaranjan Barik	2016-17	50000	159/18.5.16
9	Niranjan Satapathy	2016-17	100000	159/18.5.16
10	Bhubananda Sahoo	2016-17	50000	159/18.5.16
11	MP Gochhayat	2016-17	50000	159/18.5.16
12	Kailash Chandra Kar	2016-17	50000	159/18.5.16
13	Nila Naik	2016-17	50000	159/18.5.16
14	Dharanidhara Maharana	2016-17	50000	159/18.5.16
15	Gobinda Chandra Behera	2016-17	50000	159/18.5.16
16	Niranjan Rout	2016-17	50000	159/18.5.16
17	MD Zahid	2016-17	50000	159/18.5.16
18	Prabhakar Pati	2016-17	50000	159/18.5.16
19	Maheswar Sethi	2016-17	50000	159/18.5.16
20	Brahmananda Mohanty	2016-17	50000	159/18.5.16
21	Sibaprasad Sahoo	2016-17	50000	159/18.5.16
22	Bidyadhar Samal	2016-17	50000	159/18.5.16
23	Suresh Chandra Behera	2016-17	50000	159/18.5.16
24	Babaji Charan Das	2016-17	50000	159/18.5.16
25	Keshab Chandra Parida	2016-17	50000	159/18.5.16
26	Ramesh Chandra Beura	2016-17	50000	159/18.5.16
27	Rabindra Kumar Sahoo	2016-17	50000	159/18.5.16
28	Arati Nayak	2016-17	50000	159/18.5.16
29	Gobinda Chandra Parida	2016-17	50000	159/18.5.16
30	Alia Naik	2016-17	50000	159/18.5.16
31	Chita Samal	2016-17	50000	159/18.5.16
32	Bishnu Charan Sahoo	2016-17	50000	159/18.5.16
33	Madhab Jena	2016-17	50000	159/18.5.16
34	Paramananda Sahoo	2016-17	50000	483/19.7.2016
Total			1880000.00	

These advances were sanctioned during 2016-17 by Ex E.O,Sri Srikanta Dash,Ex E.O ,Now Dy. Director,Regional Institute of Applied Economics & Statistics,A-65,Nayapalli, Bhubaneswar .(Incumbency Period from 1.4.2016-to 2.9.2016). This was not included in the Advance Position of the Choudwar Municipality for the Financial Year 2016-17.Hence It is remaining beyond the fold of Advance Outstanding Position of the Choudwar Municipality as on 31.03.2019. However this huge advance remaining outstanding for years together has been dealt separately vide Para 14-17 of this e DAR.

PARA: 9 GRANTS

Choudwar Municipality - 2018-2019

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	137867512.50	184705237.00	322572749.50	152921986.00	31-03-2019	169650763.50	-
	GRAND TOTAL	137867512.50	184705237.00	322572749.50	152921986.00		169650763.50	

Comments :

The Grant in Aid Register contains only grants received though PL Account without any opening balance, utilization and unspent grant at the end of the year. However a Grant Statement for 17-18 is prepared basing upon the Head of Account posted in the Accountant Cash Book and Work Bills and produced by the local authority which is furnished below.

STATEMENT SHOWING THE DETAILS OF GRANT RECEIVED AND UTILIZED DURING THE YEAR 2018-19

SI No	Head of Accounts	OB as on 1.4.2018	Grants received during 2018-19	Total	Grants utilized during 2018-19	C.B as on 31.03.2019
1	Octroi Compensation	0	37698000	37698000	37698000	0
2	Performance based Incentive(PBI)	-1646337	0	-1646337	1981009	-3627346
3	Drain	12306	0	12306	0	12306
4	Construction of Bus Stand	331139	0	331139	0	331139
5	FDR	743022	0	743022	0	743022
6	FDR Sanitation & Dewatering	500000	0	500000	0	500000
7	Untied Fund	235926	0	235926	0	235926
8	DSFC	26494	0	26494	0	26494
9	MLALAD	3029863	4050000	7079863	2520834	4559029
10	MPLAD	1225000	2225000	3450000	658601	2791399
11	Las Contraction	48260	0	48260	0	48260
12	IDSMT	-23122	0	-23122	0	-23122
13	BSY	9000	0	9000	0	9000
14	Construction of School Building	146086	0	146086	0	146086
15	NFBS	0	200000	200000	20000	180000
16	Construction of Public Toilet	1415420	0	1415420	0	1415420
17	UIDSSMT Grant for Water Supply	37731409	0	37731409	0	37731409
18	Road Development	-2639101	0	-2639101	859775	-3498876
19	State Matching Share on Entry Tax	119000	0	119000		119000
20	SJSRY	0.5	0	0.5		0.5
21	Animal Birth Control	1000000	0	1000000		1000000
22	Motor Vehicle Tax	-314500	3707000	3392500	2656417	736083
23	Public Toilet	1848000	0	1848000		1848000
24	Maintenance of NRB	1468293	247420	1715713	867810	847903

		Online	9423000
		Total	37698000
2	14th FC Basic Grant	20957/30.7.2018	10369000
		30110/22.11.2018	10369000
		Total	20738000
3	Honorarium/SF/TA/DA	23859/27.8.2018	33300
		Total	33300
4	Motor Vehicle Tax	17393/3.7.2018	1854000
		29896/19.11.2018	1853000
		Total	3707000
5	4th SFC Maintenance of Capital Assets	3 rd SFC	431000
		30059/22.11.2018	432000
		Total	863000
6	SDP		0
		Total	0
7	Completion of Womens Hostel		0
		Total	0
8	Cultural Programme		0
		Total	0
9	Creation of Capital Assets	16752/28.6.2018	928000
		1602/22.1.2019	928000
		Total	1856000
10	NULM		230820
		Total	230820
11	Pension Arrear/Basic Pension	17022/30.6.2018	8842000
		30069/22.11.2018	8843000
		Total	17685000
12	SBM		13335000
		Total	13335000
13	HSY		414000
		Total	414000
14	NFBS		200000
		Total	200000
15	BLO Salary		0
		Total	0
16	Non Residential Building	22310/4.8.2018	247420
		Total	247420
17	Maintenance of Roads & Bridges(Normal)	22315/4.4.2018	1562497

		Total	1562497
18	MLALAD		500000
			1550000
			1800000
			200000
		Total	4050000
19	MPLAD	Online 24.5.2018	300000
		Online 12.03.2019	1925000
		Total	2225000
20	NOAP		17522000
		Total	17522000
21	UNNATI	On Line	47500000
		On Line	500000
		Total	48000000
22	Critical gap Fund		2500000
		Total	2500000
23	4th SFC Devolution	17969/7.7.2018	5721000
		28874/3.11.2018	5722000
		Total	11443000
24	Election	30.7.18	3700
		31.7.18	259000
		10.12.18	3000
		21.3.19	129500
		Total	395200
		Grand Total	184705237

Year wise break up of unspent grants :-

The year wise break and scheme wise breakup of unspent grant could not be workout due to inadequate maintenance of grant-in-aid register. Therefore the E.O. is suggested to maintain the grant-in-aid register properly and compliance shown to next audit. However based on the grant position in the last audit report and the grants received by the municipality during 2018-19 and the utilization of grants in 2018-19 the year wise break up of unspent grant upto 31.03.2019 is furnished below.

Year	Amount of Balance Grant Outstanding as on 31.03.2019	As per Last e DAR Outstanding as on 31.03.2018
Upto 2015-16	58484931.50	61325715.5
2016-17	16999230	22136028
2017-18	25020985	54405769
2018-19	69145617	0
Total	169650763.50	137867512.50

Low spending of grants :-

Rule 171 (3) of O.G.F.R, Vol-I provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent grant of the previous year is either to be surrendered to Govt. or it has to be taken into accounts in subsequent years grants with prior approval of the sanctioning authority. It would be seen that there was unspent grant of Rs.137867512.50 on the beginning of the year i.e. 01.04.2018. During the year under audit total sum of Rs.184705237.00 was received grant under different schemes. The total grant available for utilization was Rs.322572749.50. During the year under audit only

Rs.145093417.00 was utilized leaving unspent balance Rs.177479332.50. The percentage of utilization of grant is only 45% which is very low in comparison with the grant available for utilization. This indicates that the Govt. Money released to this Municipality have not been utilized for the intended purposes in time. Due to delay in implementation of Developmental programs and utilization grants for bonafide purposes, the very purpose of Govt. behind sanctioning grants under different schemes is being defeated. Further ,delay in implementation of development programmes not only defeats the very purpose of the scheme but also involves the rising cost of the projects. The less utilization of funds has been mainly attributed to the receipt of grants at the fag end of the financial year, inadequate monitoring and planning for execution of the schemes. Non utilization of grants in due time could jeopardize the prospect of release of future grants. Therefore the E.O. is suggested to utilized unspent grants by obtaining fresh sanction from the authority competent and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Choudwar Municipality - 2018-2019

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	206415680.99	145093417.00	351509097.99	62567773.00	31-03-2019	288941324.99	-
	GRAND TOTAL	206415680.99	145093417.00	351509097.99	62567773.00		288941324.99	

Comments :

Para : 10.1 :- Non Submission of U.C. in due time :-

As per Rule 170, 171 and 173 of O.G.F.R. Vol-I grants received should be utilized within the same financial year in which it was received and UCs should be submitted by 30th June of the subsequent year to the funding agency as well as Principal Accountant General(A&E) Odisha. The F.D. Letter No.29539/dtd. 20-10-14 gives emphasis upon submission of UCs to proper quarter by 30th June of the succeeding year. As timely submission of UC is relative to receipt of subsequent Grants from GOI and cut is imposed on the grant amount accordingly on its non-submission/delay in submission. Hence timely non-submission and huge pendency of submission of utilization certificate is a detrimental factor. Non-submission of U.C. to a tune of Rs.206415680.99 as on 31-03-18 defeats the very purpose of Govt. policy & planning and speaks about the improper management of man power in Municipality level during 2017-18 and lack of supervision of local authority. Therefore the Local authority is suggested to look into the matter personally to clear up all old pending utilization certificates as soon as possible observing all formalities as required under Rule-173 of OGFR Volume-I.

Para- 10.2 : Statement showing details of UC submitted during the year 2018-19 :-

Sl	Particulars of Grant	GO No/Date of Receipt of Grant	Year of Receipt of Grant	Letter No/Date of Submission of UC	Amount of UC submitted
1	Pension Arrear & Basic Services-17-18	20539/7.9.2017	2017-18	1028/12.3.2018	9298186
2	14th CFC Basic Grant-17-18	30505/26.12.2017,Online	2017-18	131/29.5.2018	2586537
3	14th CFC Basic Grant-17-18	30505/26.12.2017,Online	2017-18	181/21.6.2018	1975906
4	14CFC Performance Grant-16-17	6950/24.3.2017,Online	2016-17	183/21.6.2018	731886
5	14th CFC Basic Grant-16-17	30190/26.12.2016,Online	2016-17	183/21.6.2018	2219030
6	Devolution Fund-16-17	2600/3.2.2017	2016-17	185/21.6.2018	818575
7	UNNATI-17-18	30853/29.12.2017	2017-18	179/21.6.2018	1961919
8	Devolution Fund-16-17	2600/3.2.2017	2016-17	462/6.10.2018	5396537
9	Devolution Fund-17-18	3435/5.2.2018,Online	2017-18	462/6.10.2018	2036813
10	Devolution Fund 18-19	17969/7.7.2018,Online	2018-19	462/6.10.2018	1407553
11	14CFC Basic Grant 17-18	30505/26.12.2017	2017-18	466/6.10.2018	2533736
12	MV Grant 17-18	3415/5.2.2018	2017-18	460/6.10.2018	22152
13	MV Grant 18-19	17393/3.7.2018	2018-19	460/6.10.2018	1147786
14	Creation of Capital Assets for Revenue Generation 16-17	2779/6.2.2017	2016-17	468/6.10.2018	179011
15	Creation of Capital Assets for Revenue Generation 17-18	20278/4.9.2017	2017-18	468/6.10.2018	390448

16	Creation of Capital Assets for Revenue Generation 17-18	5562/26.2.2018	2017-18	468/6.10.2018	949000
17	Community Organiser Remuneration/NULM	16420/21.7.2017	2017-18	4500/28.9.2018	86065
18	SM&ID	16420/21.7.2017	2017-18	4500/28.9.2018	14400
19	SM&ID	16416/21.7.2017	2017-18	4500/28.9.2018	57600
20	SM&ID	16416/21.7.2017	2017-18	4500/28.9.2018	24000
21	Remuneration of Contractual UCDNCO	13288/28.05.2018	2018-19	3268/14.11.2018	196695
22	Creation of Capital Assets 17-18	20278/4.9.2017	2017-18	2193/29.5.2018	558552
23	MV Tax 17-18	18979/19.8.2017	2017-18	139/29.5.2018	1722000
24	MV Tax 17-18	3415/5.2.2018	2017-18	2197/29.5.2018	1699848
25	14th CFC Basic Grant 17-18	30505/26.12.2017	2017-18	181/21.6.2018	1975906
26	14th CFC Basic Grant 17-18	18473/16.8.2017	2017-18	132/29.5.2018	9249000
27	Devolution Grant 18-19	17969/7.7.2018	2018-19	462/6.10.2018	1407553
28	Devolution Grant 17-18	18503/16.8.2017	2017-18	137/29.5.2018	4580747
29	Devolution Grant 17-18	3435/5.2.2018	2017-18	137/29.5.2018	3818187
30	SF/Hon/TA/DA-17-18	17435/1.8.2017	2017-18	2203/29.5.2018	39450
31	Maintenance of Roads & Bridges -17-18	3488/6.2.2018	2017-18	149/29.5.2018	2320000
32	Day-NULM	1981/13.9.2017	2017-18	5136/18.11.2017	21935
33	Day-NULM	1982/13.9.2017	2017-18	5136/18.11.2017	162000
34	Day-NULM	2416/30.10.2017	2017-18	5413/28.11.2017	240000
35	Day-NULM	2419/30.10.2017	2017-18	5413/28.11.2017	360000
36	Day-NULM	10602/10.5.2017	2017-18	463/6.10.2018	57600
37	Day-NULM	10602/10.5.2017	2017-18	463/6.10.2018	14400
38	Day-NULM	16416/21.7.2017	2017-18	463/6.10.2018	24000
39	Day-NULM	16420/21.7.2017&20397/5.9.2017	2017-18	463/6.10.2018	86065
40	Day-NULM	13288/28.5.2018	2018-19	110/29.1.2019	196695
			Total		62567773

Year wise break up of pending UCs as on 31.3.19 :-

Year	Amount
Upto 2015-16	70725519.99
2016-17	17566133
2017-18	59912537
2018-19	140737135
Total	288941325

Year wise break up of UCs submitted during 2018-19 :-

Up to 2015-16	2016-17	2017-18	2018-19	G.Total
0	93,45,039.00	4,88,66,452.00	43,56,282.00	6,25,67,773.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Collected holding amount not taken to DCR & Cashiers Cash Book for 2018-19-

On checking of the MR Books with reference to the DCR and Cashiers Cash Book ,It was seen that Holding amount collected by MRs ,but the said amounts were not taken to the DCRs or the Cashiers Cash Book ,which is highly irregular. The details are given below.

MR No/date	Nature of the Collected amount	Actual amount Collected	Taken to DCR / Cashiers Cash Book	Less Taken	Name of the Tax Collector
73584/16.3.19	Holding Tax	173.00	0.00	173.00	Laxmidhar Swain
73147/26.2.19	Holding Tax	276.00	0.00	276.00	Prafulla Kumara Sahoo
74981/26.2.19	U/S 290	250.00	200.00	50.00	Harisisya Behera
67756/26.2.19	Holding Tax	1928.00	0.00	1928.00	Saroj Kumar Rout,TD
67757/26.2.19	Holding Tax	1071.00	0.00	1071.00	Saroj Kumar Rout,TD
		Total		3498.00	

In compliance to the POM 43/2.11.2019 raised on the score It was replied that Rs 276.00 is deposited vide MR No77205 Dated 9.12.2019 by collecting the same from Sri Prafulla Kumar Sahoo. But in respect of others no compliance was furnished.

Hence the respective officials as detailed below are solely held responsible for loss of Rs 3222.00

Person(s) Responsible for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Harisisya Behera	Sweeper, In Charge T.C	C.O-E.O,Choudwar Municipality,Choudwar	50
2	Sri Saroj Kumar Rout	Ex S.C,Incharge T.D	C.O-E.O,Dhenkanal Municipality,Dhenkanal	2999
3	Sri Laxmidhar Swain	Peon ,in Charge TC	C.O-E.O Choudwar Municipality,Choudwar	173

11.2 - Holding Tax amount collected through MR and taken to DCR but less taken to Cashiers Cash Book-

On checking of the DCR wrt Cashiers Cash Book ,It was seen that in ward No 1,2,3,4 the holding Tax collected through MR on 30.3.2019 & 31.03.2019 ,a total amount of Rs 8601.00, but taken to Cashiers Cash Book Rs 5191.50. Rest amount of Rs 3409.50 (8601.00-5191.50) has not been taken to Cashiers Cash Book till 31.03.2019.

In compliance to the POM 44/15.11.2019 raised on the score the Local authority replied that Rs 3416.50 has been deposited on 8.4.2019 for the year 2019-20 in the DCR. Hence the para is dropped.

11.3 - Excess payment shown to Beneficiaries towards payment of OAP/ODP- POM- 46/15.11.19

On checking of the OAP/ODP Acquittance Roll wrt Cash Book ,It was noticed that a total sum of Rs 1200.00 was excess booked to Beneficiaries instead of actual amount .Such excess and irregular payment can not be admitted in audit. The details are furnished below-

Ward No	Head	Month of Arrear/Current	Nature of Payment	Paid On	SI No	Reason of Excess Payment	Excess amount
2	MBPY SOAP	4/18	Arrear Payment	15.5.18	134	SI No 134 not absent for the month of 4/18	300.00
4	MBPY SOAP	4/18	Arrear Payment	15.6.18	26	SI No 26 not absent for the month of 4/18	300.00

4	MBPY SOAP	5/18	Arrear Payment	15.7.18	22	SI No 22 not absent for the month of 5/18	300.00
10	MBPY SOAP	8/18	Excess Payment	15.8.18	--	Due - 143 - 31 = 112 X 300 = Rs 33900.00 but paid Rs 33900.00 So Excess paid=Rs 300.00	300.00
Total							1200.00

In compliance to the objection Memo It was stated that Rs 600.00 is deposited vide MR No75197 Dated 18.01.2020 by collecting the same from Sri Laxmidhar Swain,Peon, Rs 300.00 is deposited vide MR No 77230 Dated 24.12.2019 by collecting the same from Debashis Mohapatra, JA and Rs 300.00 is deposited vide MR No 77229 Dated 24.12.2019 by collecting the same from Sri Prafulla Kumar Sahoo, Zamadar. Hence the para is dropped.

11.4 - Less undisbursed amount shown in W.N-17

On Checking of the OAP/ODP/NOAP Acquittance Roll wrt the Cash Book,It was seen that in Ward No 17 Less of Rs 100.00 from undisbursed amount was refunded due to Calculation Mistake for the month of 2/2019 .The details are furnished below.

Amount Received	173100.00
Amount Disbursed	165900.00
Actual balance	7200.00
Balance shown as refunded	7100.00
Less refunded	100.00

Sri Sangram Keshari Pradhan,TC of ward No-17 is held responsible for this loss.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Sangram Keshari Pradhan	Tax Collector	C.O-E.O,Choudwar Municipality,Choudwar	100

11.5 - Less amount taken into Cash Book instead of actual amount of Saling of PDS commodities-

On checking of the ward Sale & deposit register wrt Cash Book ,It is noticed that in ward No-11 PDS commodities were sold of 894.10 Qntls @ 1.00 a total actual cost is 9410.00 on 10.8.2018 and 11.8.2018. But amount collected vide Receipt No-60497 is Rs 8717.00.As a result Rs 693.00(9410.00-8717.00) was not been taken to PDS Cash Book.

PHH Rice sold	41.72 Qntls
Wheat Sold	42.58 Qntls
AAY Rice sold	9.80 Qntls
Total	94.10 Qntls

In compliance to the POM 41/2.11.2019 , raised on the score ,the Local Authority replied that a sum of Rs 693.00 only is deposited vide MR No-77204/Dated 9.12.2019.

Hence the objection is settled and dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 - PHH Rice issued from Central Stock,But not taken to ward Stock Register-

On checking of the central Stock issue Register wrt Ward Stock register ,It is found that 11.65 Qntls of PHH Rice was issued to W.No-17/18 on 19.03.2019 and received by Lochan Kumar Sahu.But the said quantity of PHH Rice was not taken to the ward Stock Register till 31.03.2019. It may kindly be clarified failing which responsibility may be fixed as per market Value of the said item.

In Compliance to the audit objection Memo vide POM 37/2.11.2019. Lochan Kumar sahuo stated that on the date 19.3.2019 a stock of Q 11.65 of PHH Rice received from the Main Stock Issue Register .But by mistake it was not posted in my deposit Register .Thats for Audit objected the said quantity. The quantity of Q 11.65 PHH Rice is now taken as OB on 1.4.2019, that also shown the said quantity as balance as on 26.3.2019 with physically. So the objection may please be complied.

But it is fact that till the date of Audit the said quantity of Rice neither included in the Stock Balance nor Shown utilized by means of issue to the beneficiaries. Therefore by stating in compliance that the quantity of Q 11.65 PHH Rice is now taken as OB on 1.4.2019 is nothing but to get away from the Audit objection. The Executive Officer ,Choudwar Municipality may make an enquiry in this regard alongwith conduction of a physical verification of the PDS Stock & Stores and the fact may kindly be furnished to Audit to see the justification of the compliance supplied by Sri Lochan Kumar Sahu .

However as the Rice as stated above is perishable in nature and there is no proof in regards to issue of the said Rice to the Beneficiaries ,this case is treated as a Case of Loss of Stock & Stores ,thereby fixing sole responsibility on Mr Lochan Kumar Sahoo for misutilizing it.

Therefore, the cost of such stock loss i.e Cost of Rice-11.65 qtl @ 3000/- = Rs.34950.00 amounting to Rs.34950.00 as detailed below was suggested for recovery from Mr Lochan Kumar Sahoo.

In response to audit objection no reply was furnished by the EO. Hence, the objection holds goods and therefore EO was suggested to take steps for recovery of Rs.34950.00 from Mr Lochan Kumar Sahoo to make good the loss of PDS stock.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Lochan Kumar Sahoo	NMR in Charge Ward PDS	C.O-E.O,Choudwar Municipality ,Choudwar	34950

12.2 - Loss of PDS commodities due to excess deducted in Stock Register against the actual saling

On checking of the ward wise sale Register with reference to the deposit register with reference to Cash Book ,It was seen that actual sale of PDS commodities as per deposited amount in the Cash Book.But in the ward Stock Register excess quantity has been deducted instead of actual sold amount. The details are furnished below-

Ward No	Name of the Item	Period of Saling	Actual Quantity of Sale according to deposited amount	Quantity deducted in Stock Register for Sale	Excess quantity debited
12	State Rice	10/18 to 3/19	44.50	46	1.50 Qntls
17/18	Wheat	4/18 to 3/19	682.18	693.58	11.40 Qntls
17/18	K.Oil	4/18 to 3/19	17015.604	17118.604	103.00 litres
4	AAY Rice	4/18 to 3/19	103.78	104.29	0.51 Qntls
4	PHH Rice	4/18 to 3/19	334.66	336.00	1.34 Qntls

In compliance to the POM 38/2.11.2019,the following reply was furnished-

In respect of 0.51 Qntls AAY Rice - Sri Pabitra Kumar Mohapatra stated that Cash deposited on 8.12.2018. So Rs 51.00 adjusted on 25.3.2019 .So it may please be dropped.

In respect of 1.34 Qntls of PHH Rice - Sri Pabitra Kumar Mohapatra stated that Cash deposited on 8.12.2018. So Rs 134.00 adjusted on 26.3.2019 .So it may please be dropped.

According to the above reply, necessary verification has been made and found correct and hence the above objections are hereby dropped.

In respect of Loss of 1.50 Qntls of Rice no compliance was furnished, thereby confirming the audit point of observation. Hence It is treated as Loss of Municipal Fund. Therefore, the cost of such stock loss, i.e Cost of Rice-1.50 qtl @ 3000/- amounting to Rs.4500.00 is suggested for recovery from Mr Durga Charan Mohanty, NMR ,in charge PDS of Ward No-12.

In respect of Loss of 11.40 Qntls of Wheat no satisfactory compliance was furnished ,thereby confirming the audit point of observation. Hence It is treated as Loss of Municipal Fund . Therefore, the cost of such stock loss, i.e Cost of Rice-11.40 qtl @ 2500/- amounting to Rs.28500.00 is suggested for recovery from Mr Lochan Kumar sahuo, NMR ,in charge PDS of Ward No-17,18

In respect of Loss of 103 litres of Kerosine Oil no satisfactory compliance was furnished ,thereby confirming the audit point of observation. Hence It is treated as Loss of Municipal Fund. Therefore, the cost of such stock loss, i.e Cost of Kerosine Oil -103 ltr @ 50/- amounting to Rs.5150.00 is suggested for recovery from Mr Lochan Kumar sahuo, NMR ,in charge PDS of Ward No-17,18.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Lochan Kumar Sahoo	NMR in Charge Ward PDS	C.O-E.O,Choudwar Municipality ,Choudwar	33650
2	Sri Durga Charan Mohanty	NMR,In charge PDS W.N-12	C.O-E.O,Choudwar Municipality,Choidwar,Cuttack	4500

12.3 - AAY Rice wrong Calculation- POM 39/2.11.2019

It was verified from the central Stock Register that actually no such stock of 7.70 Qntl was issued to ward No-7 (Laxmidhar Nayak) ,but by mistake it was just mentioned by Mr Nayak in his ward Stock Register ,which was later on not included in the balance position of the ward Stock. Hence the objection is hereby settled on it's merit with due justification. But Laxmidhar Nayak is hereby advised to be careful while updating the Ward Stock Register and make entries as per the actual quantity of stock received from the Central Stock Register.

12.4 - Loss of PHH Rice due to Less balance in Stock Register- POM 40/2.11.2019

On checking of the ward Stock and deposit Register wrt Cash Book ,It was found that in ward No-8 , the PHH Rice Opening Balance as on 31.03.2018 wasQ 6.84 ,which was wrongly carried forward as Q6.05 as on 1.4.2018 leading to less carried balance of Q 0.79 Rice ,[NB- Receipt of Rice was 557.09 Qntls during 2018-19 .Thus total quantity of PHH Rice comes to 563.93 Qntls. The PHH Rice of 546.63 Qntls were sold from 1.4.2018 to 31.03.2019.] Accordingly the Closing Balance of PHH Rice as on 31.03.2019 is shown as 16.51 Qntls in the said Stock Register instead of 17.30 Qntls as derived in Audit . This has resulted in Loss of Q 0.79 Rice. This was asked to be clarified to Audit.

In Compliance to the audit objection Memo. Manoj Kumar Sahoo stated that the closing balance of PHH Rice as on 31.03.2018 is 6.84 Qntl, but the Carried forward stock balance as on 1.4.2018 was wrongly taken as Q 6.05 instead of Q 6.84 .The said Q.0.79 Qntl is remaining balance in my counter No-8.The stock of 0.79 Qntl belongs to Sri Mahadev Prasad jena,Ex Sr assistant..So it may please be verified and complied.

As the left out balance of Q 0.79 Rice was not included in the Main Stock Balance ,It can not be accepted that the remaining balance of Q 0.79 Rice is remaining with Manoj Kumar Sahoo . Hence It is treated as a Case of Loss of Stock & Stores.

Therefore, the cost of such stock loss, i.e Cost of Rice-0.79 Qtl @ 3000/- amounting to Rs.2370.00 is suggested for recovery from Mr Mahadev Prasad Jena,Ex Senoir Assistant ,Now Taxa Daroga,Choudwar Municipality.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Mahadev Prasad Jena	Senior Assistant	C.O-E.O,Choudwar Municipality,Choudwar,Cuttack	2370

12.5 - This Para is Shifted to Para 11

12.6 - Para `deleted being settled on the basis of satisfactory Compliance

12.7 - Para `deleted being settled on the basis of satisfactory Compliance.

12.8 - Para `deleted being settled on the basis of satisfactory Compliance.

PARA: 13 AUDIT OF RECEIPTS

13.1 - ASSESSMENT OF TAXES-

Assessment Register of taxes as required under rule -177 of O.M.rules-1953 was not maintained in this Municipality. The new assessment has not been incorporated properly as required under Rule 178 and 179 of OM Rule 1953. So the exact position of holding tax of the assesses could not be ascertained from records and registers produced by the local authority. Though the Building Plan Register is maintained in accordance with Rule-525 & 575 of O.M. rules-1953, due to non maintenance the position of buildings permitted for new constructions, additions and alterations to the existing building could not be ascertained. Hence the assessment of taxes for all newly constructed buildings was not done in this Municipality. The assessment of holding tax was last done by the valuation department during financial year 2004-05 and published on 08.06.2005. The next assessment was due on 08.06.2010. However no interim assessment was done by the E.O since then. The E.O is therefore advised to conduct survey of word wise new buildings for assessment and ensure proper maintenance of the above register. For assessment of newly constructed buildings the E.O is advised to take the information from the CESU i.e. the list of consumer of the Municipality area annually, accordingly through the employees of the municipality conduct survey word wise new buildings should be assessed. Suggestions:- 1. Assess Holding Tax on Railway land, Agricultural land and industrial units. 2. Adopt current schedule of rates of PWD for valuation of buildings and general revision of taxes made in every five year as stipulated in the act. 3. Take effective measures for boosting realization of arrears of revenue. 4. Strengthening monitoring mechanism for effective tracing of holdings for enhancing tax base of the Municipality.

13.2 - DCB POSITION-

The Demand ,Collection & Balance of Taxes :- The taxes on holding and light have been collected by the Council on the annual rental value of the building fixed by the valuation organization of H & UD Deptt. Odisha. Taxes and imposed by the Council U/s 131 of O.M. Act – 1950 at the following rates :- 1. Holding Tax - 10% 2. Light Tax - 5% The Demand, Collection and Balance register is not maintained properly. Basing on the last audit report and Demand, Collection and Balance as supplied by the local authority, the demand, collection and balance for the year 2018-19 is given below-

STATEMENT SHOWING DETAILS OF DEMAND COLLECTION AND BALANCE ON TAXES AND FEES OF CHOUDWAR MUNICIPALITY FOR THE YEAR 2018-19

Sl. No	Sources of Income	Demand			Remission			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	Holding Tax	15,375,267.75	6,233,269.50	21,608,537.25	-	-	-	156,760.00	1,329,306.50	1,486,066.50	15,218,507.75	4,903,963.00	20,122,470.75
2	Latrine Tax	3,874,103.25	1,544,767.00	5,418,870.25	-	-	-	85,244.00	334,849.50	420,093.50	3,788,859.25	1,209,917.50	4,998,776.75
3	Lighting Tax	6,227,210.00	3,348,806.00	9,576,016.00	-	-	-	141,051.00	680,677.00	821,728.00	6,086,159.00	2,668,129.00	25,121,247.50
4	Water Tax	8,568,660.75	2,416,492.50	10,985,153.25	-	-	-	19,899.00	481,131.75	501,030.75	8,548,761.75	1,935,360.75	10,484,122.50
	TOTAL	34,045,241.75	13,543,335.00	47,588,576.75	-	-	-	402,954.00	2,825,964.75	3,228,918.75	33,642,287.75	10,717,370.25	44,359,658.00

Head	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
U/S 290	7,942,503.00	449566	8,392,069.00	23936	90000	113936	7918567	359566	8278133
House Rent	1,536,855.00	767370	2,304,225.00	510990	326570	837560	1025865	440800	1466665
Profession Tax	4,721.00	3539	8,260.00	867	1565	2432	3854	1974	5828
G Total	9,484,079.00	1220475	10,704,554.00	535793	418135	953928	8948286	802340	9750626

From the above Demand, Collection and Balance position it is found that the collections of taxes were moving around 6.78 % of the demand amount. From the records it is also revealed that the local authority has failed to take appropriate steps for collection of due taxes as they have neither issued any Demand Notice nor initiated any proceeding for issue of Distress Warrant and Certificate cases against the defaulters. For all these the Council failed to provide civic amenities to its dweller due to shortage of fund. Further the council is advised to take effective steps and to adopt the procedures of rewards and punishment as described under Rule -201(2) of O.M.Rules-1953 in order to enhance the status of collection of taxes. Further, it is to be noted that the last AR No.364502/AR/17-18 the outstanding demand of house rent was 1893905.00 instead of Rs.2112655.00 as per the house rent DCB of BijuPatnaik Market Complex and Old Market Complex as worked in last audit report vide Para No.13.10. Hence, in the current audit report the demand position against the house rent has been rectified accordingly.

13.3 - COLLECTION OF HOLDING TAXES ETC-

As is seen from the statistics given above, the local collection as a percentage of effective demand during the year 2018-19 is 6.78 %, which is very poor in comparison to the effective demand. the local authority is advised to take further step in this regard as there is still scope for improvement. However if one looks at the actual demand that includes the litigated amount the collected amount as a percentage of actual demand gives a poor picture of the municipality. The local authority is advised once again to take constructive step to settle the litigation .

Taxes	Demand	Collection	% of Collection 2018-19
	2018-19	2018-19	
Holding Tax	21608537.25	1486066.5	6.88%
Latrin Tax	5418870.25	420093.5	7.75%
Lighting Tax	9576016	821728	8.85%
Water Tax	10985153.25	501030.75	4.56%
Total	47588576.75	3228918.75	6.78%

13.4 - POSITION OF DCB

The position of collection of holding, latrine, light and water taxes as per the DCB and the Annual Account register are furnished below-

Taxes	Demand as per DCB 2018-19	Collection as per Accountant Cash Book 2018-19	Difference
Holding Tax	1,486,066.50	1,486,066.50	-
Latrin Tax	420,093.50	420,093.50	-
Lighting Tax	821,728.00	821,728.00	-
Water Tax	501,030.75	501,030.75	-

From above position it is seen that there is no difference between the DCB figure and accountant cash book figure as the figures taken into annual account

was directly reflected from the cashier cash book to annual account.

13.5 - INITIATION OF LAW SUITS-

No law suits has been initiated during the financial year 2018-19 excepting those mentioned in the above table which related to the previous financial year. The local authority was asked through preliminary objection memo to explain about the non initiation of law suits against the tax defaulters during the current year. In response to POM the local authority remained silent.

Name of the Company	Litigation of Taxes		Litigation of Taxes u/s 290		Litigation of House Rent Tax		Case No
	Arrear	Current	Arrear	Current	Arrear	Current	
OTM Mill	6,344,203.00	385,001.00	2,695,414.00	125,948.00	369,250.00	21,000.00	5/2011
Individual Certificate Case	-	-	-	-	-	-	
Balharpur Industries	692,717.00	168,111.00	-	-	-	-	732/2016
Libra	-	-	15,223.00	-	2,635,185.00	527,037.00	
ICCL	22,402,884.00	7,878,499.00	4,949,240.00	227,686.00	-	-	99/2016
Veterinary	-	-	-	-	333,445.00	14,160.00	

13.6 - ISSUE OF DISTRESS WARRANT-

Distress Warrant Register required under Rule – 202 of O.M. Rules 1953 has not been maintained in the Municipality. As a result, the position of Distress warrant issued and amount of tax collected could not be worked out. In response to preliminary objection memo the local authority remained silent. Hence the local authority was suggested to ensure the maintenance of the same and produced to next audit.

13.7 - Collection of new Holding Tax-

The following table depicts the status of Collection of new Holding Tax during the year 2018-19. But it is a fact that the manner of calculation and collection of these new Holding Taxes was verified to be arbitrary and erroneous, which is dealt separately vide Para of this e DAR. The attention of the Local authority is drawn to do the needful in correction of the flaws in this respect and facts pointed out to Audit.

Sl. No.	Number of the Wards	No of new Buildings Completed	No of New Holding Assessed	Latrin Tax		Water Tax		Light Tax		Holding Tax	
				Demand	Collection	Demand	Collection	Demand	Collection	Demand	Collection
1	7	44	44	10,679.32	10,679.32	14,052.52	14,052.52	28,356.08	28,356.08	42,537.62	42,537.62

13.8 - Target and achievement of each Tax Collector-

Although target was found to have been fixed with the Tax Collectors for the year 2017-18 no timely review was conducted by the E.O. for which the collection of Holding Tax was not satisfactory. Hence the local authority is advised to make periodical review on their achievement to enhance the collection position of Holding Tax. The details of target and achievement of Tax Collectors are furnished below.

Sl. No.	Name of the Tax Collector	Target for Collection	Achivement	% of Collection
1	P.K. Sahoo	397,264.00	228,897.50	57.62
2	L.D. Swain	658,383.00	476,063.00	72.31
3	P.K. Choudhury	881,991.00	582,209.25	66.01
4	D. Panda	366,958.00	260,908.00	71.10
5	Saroj Ku. Rout (TD)	45,283,980.75	1,680,841.00	3.71
	TOTAL	47,588,576.75	3,228,918.75	6.79

Although the outstanding demand for collection of holding tax was Rs.47588576.75, the target of tax collectors were fixed at Rs.7378793.00. Thus due to such under fixing of the target there was under performance in collection of tax revenues of the Municipality. Therefore, the expenditure incurred towards the salary and other emoluments of the staff engaged in collection of taxes was not clearly justified.

13.9 - Non compliance to rule 201 of OMA regarding boost for collection of tax revenues-

The Local authority was found to have not followed section-201 of O.M.Act regarding Reward & Punishment for not achieving target of collection of Taxes. :-

The local authority was found not to have followed Rule-201 scrupulously for which the collection position of Holding Tax was far from satisfactory. Hence the Executive Officer is advised to meticulously follow the provisions contained under Rule-201 of Odisha Municipal Act to increase the collection position of Holding Tax both arrears and current demand so as to develop the fiscal condition of the Municipality.

13.10 - The details of collection of holding tax under the jurisdiction of Municipality-

The details of collection of holding tax under the jurisdiction of Municipality Out of total number of 5147 holdings coming under the purview of tax net, only 4035 numbers of holdings have complied their tax dues amounting to Rs.3228918.75 during the financial year 2018-19. The Executive Officer of Choudwar Municipality was suggested to pursue the balance number of holding owners to comply their tax dues through amicable settlement or resorting to legal course of action.

13.11 - TIME BARRED DUES AND YEAR WISE BREAKUP OF OUTSTANDING TAXES- POM 94/29.11.2019

YEAR WISE BREAK UP OF OUTSTANDING TAXES AND TIME BARRED DUES AS ON 31.03.2019-

The year wise breakup of the Outstanding taxes may be prepared basing upon the available records and the details may be appended to Audit along with all the relevant documents for verification. The DCB position of taxes as on 31.03.2019 along with year wise break up of different outstanding Taxes as on 31.03.2019 may be ensured before Audit along with related documents i.e Ward wise DCB registers etc for verification by Audit. As per section 146 of the Odisha Municipal Act 1950, new valuation and assessment list should be prepared once in every five years. The details last valuation may be furnished to Audit.

It is observed from the break up of outstanding Taxes as per details furnished in Last e-DAR No-399352/AR/2018-19 of Choudwar Municipality for the Financial Year 2017-18 that a total sum of Rs 508421.00 pertaining to the Year 2014-15 was barred by Limitation towards outstanding Taxes as on 31.3.2019 as details furnished below-

Out Standing Tax of 2014-15 as on 31.03.2019	Amount
Holding Tax	292255.50
Latrine Tax	62069.00
Light Tax	100866.00
Water Tax	53230.50
Total	508421.00

As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a Municipality under this Act, after expiration of a period of 3 years and 9 months from the date it became due.

As the Tax dues become time barred after a lapse of 3 years and 9 months from the date it became due, the dues relating to the year from 5th year & onwards starting from the current year under audit is treated as time barred and for non collection of above time barred dues pertaining to the year 2014-15 during 2018-19, officials may be held responsible for such lapses of timely non collection.

Hence the aforementioned amount of Rs 508421.00 comes under the category of time barred dues as on 31.03.2019. It may be intimated to Audit as to if any amount out of the aforesaid time barred dues is recovered as on 31.03.2019 and if any cases covered by Certificate Proceedings as on 31.03.2019.

The Competent Authority of the Municipality was advised time and again to initiate prompt action for realization of outstanding taxes through different means as enshrined in the Municipal Act and Rules.

It was sought for clarification before Audit as to why responsibility will not be fixed on responsible officials who failed to take timely action in realizing the same before such taxes and fees become barred by limitation.

It would be noticed that in spite of several suggestions and recommendations given in previous audit reports, no register relating to break up outstanding taxes and fees was maintained in this municipality also no year wise breakup of arrear collection of taxes was provided to audit despite several persuasions.

Basing on the last audit report the present, the audit worked out the year wise break up of outstanding taxes after adjustment of all the arrear collections made in the year 17-18 from the outstanding of taxes and fees prior to the year 2010-11. However, the local authority is suggested to maintain a register relating to break up outstanding taxes and fees and compliance reported.

Year	Holding Tax	Latrine Tax	Light Tax	Water Tax	Total
Up to 2010-11	3,538,181.50	921,988.25	1,427,439.25	1,632,856.00	7,520,465.00
2011-12	426,693.00	97,841.75	118,453.00	138,425.75	781,413.50
2012-13	208,133.25	53,946.00	125,972.25	138,981.50	527,033.00
2013-14	192,697.25	63,623.00	91,259.75	120,304.50	467,884.50
2014-15	292,295.50	62,069.00	100,866.00	53,230.50	508,461.00
2015-16	1,698,928.00	411,966.50	749,210.50	1,475,410.50	4,335,515.50
2016-17	4,441,091.50	1,066,404.00	1,753,042.50	2,445,218.00	9,705,756.00
2017-18	4,420,527.75	1,111,020.75	1,719,915.75	2,544,335.00	9,795,799.25
2018-19	4,903,963.00	1,209,917.50	2,668,129.00	1,935,360.75	10,717,370.25
Grand Total	20,122,510.75	4,998,776.75	8,754,288.00	10,484,122.50	44,359,698.00

TIME BARRED DUES :-

Sl. No	Particular of Tax	Year	Amount Outstanding
1	Holding Tax	2014-15	292,255.50
2	Latrine Tax	2014-15	62,069.00
3	Lighting Tax	2014-15	100,866.00
4	Water Tax	2014-15	53,230.50
TOTAL			508,421.00

Time Barred Dues .It was stated that steps has already been taken towards filling of Certificate Cases against the defaulter assesses through the Advocate. But no such documental evidence pertaining to the year 2014-15 as well as year wise break up of Advances could be made available to Audit for necessary verification.

Hence a sum of Rs 508421.00 outstanding Taxes for the Year 2014-15 has been barred by the limitation as per OM Rule & Act and it is assumed as Loss of the Municipal Coffor.

For such loss in lieu of time barred dues the Ex EOs are found to be equally responsible.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	169474
2	Sri Satyabrat Mantry	E.O	C.O-E.O,Chandabali NAC,Now under Suspension Placed at DUDA,Bhadrak,Dist-Bhadrak	31777
3	Dr Abinash Rout,OAS	E.O	C.O-CMC,Cuttack,Now Placed as Dy.Commissioner Land Acquisition ,Cuttack	52961
4	Sri Saroj Kumar Rout	Ex S.C,Incharge T.D	C.O-E.O,Dhenkanal Municipality,Dhenkanal	254209

13.12 - Less Collection of Shop Room & other Rents -

The Demand Collection Balance Register of Shop Room Rent was produced to audit for verification in a computerized statement. The details are furnished below.

A. OLD MARKET COMPLEX

Room No	Monthly	Demand	Collection	Balance
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	Rent	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
C/1	600.00	1200.00	7200.00	8400.00	1200.00	2400.00	3600.00	0.00	4800.00	4800.00
C/2	600.00	1800.00	7200.00	9000.00	0.00	0.00	0.00	1800.00	7200.00	9000.00
C/3	600.00	0.00	7200.00	7200.00	0.00	2400.00	2400.00	0.00	4800.00	4800.00
C/4	600.00	0.00	7200.00	7200.00	0.00	2400.00	2400.00	0.00	4800.00	4800.00
C/5	600.00	27000.00	7200.00	34200.00	27000.00	0.00	27000.00	0.00	7200.00	7200.00
C/6	600.00	0.00	7200.00	7200.00	0.00	2400.00	2400.00	0.00	4800.00	4800.00
C/7	600.00	2400.00	7200.00	9600.00	2400.00	2400.00	4800.00	0.00	4800.00	4800.00
C/8	600.00	6400.00	7200.00	13600.00	0.00	0.00	0.00	6400.00	7200.00	13600.00
C/9	600.00	0.00	7200.00	7200.00	0.00	2400.00	2400.00	0.00	4800.00	4800.00
C/10	600.00	2400.00	7200.00	9600.00	2400.00	1800.00	4200.00	0.00	5400.00	5400.00
C/11	600.00	3000.00	7200.00	10200.00	0.00	0.00	0.00	3000.00	7200.00	10200.00
C/12	600.00	0.00	7200.00	7200.00	0.00	0.00	0.00	0.00	7200.00	7200.00
C/13	600.00	600.00	7200.00	7800.00	600.00	1200.00	1800.00	0.00	6000.00	6000.00
C/14	600.00	0.00	7200.00	7200.00	0.00	2400.00	2400.00	0.00	4800.00	4800.00
C/15	600.00	1800.00	7200.00	9000.00	1800.00	2400.00	4200.00	0.00	4800.00	4800.00
C/16	600.00	0.00	7200.00	7200.00	0.00	2400.00	2400.00	0.00	4800.00	4800.00
C/17	600.00	0.00	7200.00	7200.00	0.00	0.00	0.00	0.00	7200.00	7200.00
C/18	600.00	1800.00	7200.00	9000.00	1800.00	2400.00	4200.00	0.00	4800.00	4800.00
C/19	600.00	6600.00	7200.00	13800.00	0.00	0.00	0.00	6600.00	7200.00	13800.00
C/20	600.00	600.00	7200.00	7800.00	600.00	2400.00	3000.00	0.00	4800.00	4800.00
C/21	600.00	1800.00	7200.00	9000.00	1800.00	1800.00	3600.00	0.00	5400.00	5400.00
C/22	600.00	12400.00	7200.00	19600.00	0.00	0.00	0.00	12400.00	7200.00	19600.00
C/23	600.00	7200.00	7200.00	14400.00	0.00	0.00	0.00	7200.00	7200.00	14400.00
C/24	600.00	8720.00	7200.00	15920.00	8720.00	2400.00	11120.00	0.00	4800.00	4800.00
C/25	600.00	0.00	7200.00	7200.00	0.00	2400.00	2400.00	0.00	4800.00	4800.00
C/26	600.00	7520.00	7200.00	14720.00	0.00	0.00	0.00	7520.00	7200.00	14720.00
C/28	600.00	4800.00	7200.00	12000.00	0.00	0.00	0.00	4800.00	7200.00	12000.00
C/29	600.00	600.00	7200.00	7800.00	0.00	0.00	0.00	600.00	7200.00	7800.00
C/30	600.00	6600.00	7200.00	13800.00	6000.00	0.00	6000.00	600.00	7200.00	7800.00
C/31	600.00	600.00	7200.00	7800.00	600.00	600.00	1200.00	0.00	6600.00	6600.00
C/32	600.00	4800.00	7200.00	12000.00	4800.00	1800.00	6600.00	0.00	5400.00	5400.00
C/33	600.00	3000.00	7200.00	10200.00	3000.00	1800.00	4800.00	0.00	5400.00	5400.00
C/34	600.00	1800.00	7200.00	9000.00	1800.00	2400.00	4200.00	0.00	4800.00	4800.00
C/35	600.00	0.00	7200.00	7200.00	0.00	0.00	0.00	0.00	7200.00	7200.00
C/36 to 40	350.00	390250.00	21000.00	411250.00	0.00	0.00	0.00	390250.00	21000.00	411250.00
C/ 41, 42	1600.00	6600.00	19200.00	25800.00	6400.00	0.00	6400.00	200.00	19200.00	19400.00
D/1	720.00	720.00	8640.00	9360.00	720.00	2160.00	2880.00	0.00	6480.00	6480.00
D/2	720.00	5760.00	8640.00	14400.00	0.00	0.00	0.00	5760.00	8640.00	14400.00
D/3	720.00	5760.00	8640.00	14400.00	1440.00	0.00	1440.00	4320.00	8640.00	12960.00
D/4	720.00	5760.00	8640.00	14400.00	5760.00	2160.00	7920.00	0.00	6480.00	6480.00
C/43	600.00	14760.00	7200.00	21960.00	0.00	0.00	0.00	14760.00	7200.00	21960.00
C/44	660.00	33620.00	7920.00	41540.00	0.00	0.00	0.00	33620.00	7920.00	41540.00
C/48	660.00	35380.00	7920.00	43300.00	0.00	0.00	0.00	35380.00	7920.00	43300.00
C/49	660.00	15840.00	7920.00	23760.00	0.00	0.00	0.00	15840.00	7920.00	23760.00
G/1	350.00	8940.00	4200.00	13140.00	0.00	0.00	0.00	8940.00	4200.00	13140.00
G/2	1350.00	38340.00	4200.00	42540.00	0.00	0.00	0.00	38340.00	4200.00	42540.00
Town Hall	13200.00	0.00	158400.00	158400.00	0.00	105600.00	105600.00	0.00	52800.00	52800.00
Veterinary Dispensary Kalinga Bazar	1180.00	321645.00	14160.00	335805.00	0.00	0.00	0.00	321645.00	14160.00	335805.00
TOTAL		998815.00	531480.00	1530295.00	78840.00	152520.00	231360.00	919975.00	378960.00	1298935.00

Hints : C 31 arrear shown in DCB Rs.1200.00

B. BIJU PATTANAİK MARKET COMPLEX

Shop No	Date of Allotment	Monthly Rent	Demand			Collection			Balance		
			Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	01.11.2011	1000.00	12000.00	12000.00	24000.00	0.00	0.00	0.00	12000.00	12000.00	24000.00
2	-	-	-	-	-	-	-	-	-	-	-
3	07.10.2011	1000.00	1000.00	12000.00	13000.00	1000.00	3000.00	4000.00	0.00	9000.00	9000.00
4	07.10.2011	1000.00	4800.00	12000.00	16800.00	4000.00	0.00	4000.00	800.00	12000.00	12800.00
5	07.10.2011	1000.00	1000.00	12000.00	13000.00	1000.00	12000.00	13000.00	0.00	0.00	0.00
6	07.10.2011	1000.00	26400.00	12000.00	38400.00	9000.00	0.00	9000.00	17400.00	12000.00	29400.00
7	01.07.2011	1400.00	1400.00	16800.00	18200.00	1400.00	14000.00	15400.00	0.00	2800.00	2800.00
8	07.10.2011	1000.00	0.00	12000.00	12000.00	0.00	10000.00	10000.00	0.00	2000.00	2000.00
9	01.11.2011	1000.00	11400.00	12000.00	23400.00	11400.00	1600.00	13000.00	0.00	10400.00	10400.00
10	01.11.2011	1000.00	7000.00	12000.00	19000.00	7000.00	5000.00	12000.00	0.00	7000.00	7000.00
11	01.11.2011	1000.00	35400.00	12000.00	47400.00	0.00	0.00	0.00	35400.00	12000.00	47400.00
12	01.11.2011	1000.00	23400.00	12000.00	35400.00	9000.00	0.00	9000.00	14400.00	12000.00	26400.00
13	-	-	-	-	-	-	-	-	-	-	-
14	01.07.2011	1000.00	10000.00	12000.00	22000.00	10000.00	9000.00	19000.00	0.00	3000.00	3000.00
15	01.11.2011	1000.00	25000.00	12000.00	37000.00	7000.00	0.00	7000.00	18000.00	12000.00	30000.00
16	01.07.2011	1000.00	7000.00	12000.00	19000.00	7000.00	1000.00	8000.00	0.00	11000.00	11000.00
17	01.07.2011	1000.00	4650.00	12000.00	16650.00	4650.00	9000.00	13650.00	0.00	3000.00	3000.00
18	01.11.2011	1000.00	35400.00	12000.00	47400.00	0.00	0.00	0.00	35400.00	12000.00	47400.00
19	01.11.2011	1000.00	20600.00	12000.00	32600.00	10000.00	0.00	10000.00	10600.00	12000.00	22600.00
20	01.11.2011	1000.00	35400.00	12000.00	47400.00	20400.00	0.00	20400.00	15000.00	12000.00	27000.00
21	01.07.2011	1000.00	1000.00	12000.00	13000.00	1000.00	11000.00	12000.00	0.00	1000.00	1000.00
22	01.07.2011	1400.00	69000.00	16800.00	85800.00	0.00	0.00	0.00	69000.00	16800.00	85800.00
23	01.07.2011	1000.00	3000.00	12000.00	15000.00	0.00	0.00	0.00	3000.00	12000.00	15000.00
24	01.11.2011	1000.00	9000.00	12000.00	21000.00	9000.00	1000.00	10000.00	0.00	11000.00	11000.00
25	01.10.2011	1000.00	30600.00	12000.00	42600.00	30600.00	1000.00	31600.00	0.00	11000.00	11000.00
26	01.07.2010	1000.00	17800.00	12000.00	29800.00	12000.00	0.00	12000.00	5800.00	12000.00	17800.00
27	-	-	-	-	-	-	-	-	-	-	-
28	01.07.2010	1000.00	10000.00	12000.00	22000.00	10000.00	0.00	10000.00	0.00	12000.00	12000.00
29	01.11.2011	1000.00	17080.00	12000.00	29080.00	5000.00	0.00	5000.00	12080.00	12000.00	24080.00
30	07.10.2011	1000.00	49800.00	12000.00	61800.00	0.00	0.00	0.00	49800.00	12000.00	61800.00
31	01.11.2011	1000.00	6000.00	12000.00	18000.00	6000.00	3000.00	9000.00	0.00	9000.00	9000.00
32	01.07.2010	1000.00	57800.00	12000.00	69800.00	0.00	0.00	0.00	57800.00	12000.00	69800.00
33	07.10.2011	1000.00	18800.00	12000.00	30800.00	3000.00	0.00	3000.00	15800.00	12000.00	27800.00
34	01.11.2011	1000.00	30980.00	12000.00	42980.00	0.00	0.00	0.00	30980.00	12000.00	42980.00
35	07.10.2011	1000.00	42450.00	12000.00	54450.00	0.00	0.00	0.00	42450.00	12000.00	54450.00
36	-	-	-	-	-	-	-	-	-	-	-
37	01.07.2010	1000.00	22450.00	12000.00	34450.00	10000.00	0.00	10000.00	12450.00	12000.00	24450.00
38	01.07.2010	1000.00	27800.00	12000.00	39800.00	2000.00	0.00	2000.00	25800.00	12000.00	37800.00
39	-	-	-	-	-	-	-	-	-	-	-
40	01.07.2010	1000.00	33600.00	12000.00	45600.00	5000.00	0.00	5000.00	28600.00	12000.00	40600.00
41	01.07.2010	1000.00	15350.00	12000.00	27350.00	13000.00	0.00	13000.00	2350.00	12000.00	14350.00
42	01.11.2011	1000.00	6000.00	12000.00	18000.00	6000.00	3000.00	9000.00	0.00	9000.00	9000.00
43	01.07.2010	1000.00	7400.00	12000.00	19400.00	7000.00	0.00	7000.00	400.00	12000.00	12400.00
44	01.07.2010	1000.00	30600.00	12000.00	42600.00	10000.00	0.00	10000.00	20600.00	12000.00	32600.00
45	01.11.2011	1000.00	33000.00	12000.00	45000.00	27000.00	0.00	27000.00	6000.00	12000.00	18000.00
46	01.07.2011	1000.00	23800.00	12000.00	35800.00	19800.00	0.00	19800.00	4000.00	12000.00	16000.00
47	01.07.2011	1000.00	34150.00	12000.00	46150.00	16150.00	0.00	16150.00	18000.00	12000.00	30000.00

48	01.11.2011	1000.00	40600.00	12000.00	52600.00	0.00	0.00	0.00	40600.00	12000.00	52600.00
49	-	-	-	-	-	-	-	-	-	-	-
50	01.11.2011	1000.00	30600.00	12000.00	42600.00	10000.00	0.00	10000.00	20600.00	12000.00	32600.00
51	01.11.2011	1000.00	35400.00	12000.00	47400.00	0.00	0.00	0.00	35400.00	12000.00	47400.00
52	01.11.2011	1000.00	44650.00	12000.00	56650.00	25000.00	0.00	25000.00	19650.00	12000.00	31650.00
53	01.11.2011	1000.00	32600.00	12000.00	44600.00	10000.00	0.00	10000.00	22600.00	12000.00	34600.00
54	07.10.2011	1000.00	25800.00	12000.00	37800.00	15000.00	0.00	15000.00	10800.00	12000.00	22800.00
55	-	-	-	-	-	-	-	-	-	-	-
56	07.10.2011	1000.00	13950.00	12000.00	25950.00	13950.00	4050.00	18000.00	0.00	7950.00	7950.00
57	01.07.2011	1000.00	6000.00	12000.00	18000.00	6000.00	5000.00	11000.00	0.00	7000.00	7000.00
58	01.11.2011	1000.00	1400.00	12000.00	13400.00	1400.00	8600.00	10000.00	0.00	3400.00	3400.00
59	01.07.2010	1000.00	19600.00	12000.00	31600.00	13000.00	0.00	13000.00	6600.00	12000.00	18600.00
60	01.11.2011	1000.00	38800.00	12000.00	50800.00	20000.00	0.00	20000.00	18800.00	12000.00	30800.00
61	11.05.2011	1000.00	24600.00	12000.00	36600.00	0.00	0.00	0.00	24600.00	12000.00	36600.00
62	01.11.2011	1000.00	(-) 2000.00	12000.00	10000.00	0.00	9000.00	9000.00	(-) 2000.00	3000.00	1000.00
63	01.11.2011	1000.00	46850.00	12000.00	58850.00	21000.00	0.00	21000.00	25850.00	12000.00	37850.00
64	07.01.2011	1000.00	49450.00	12000.00	61450.00	0.00	0.00	0.00	49450.00	12000.00	61450.00
65	20.06.2012	1000.00	22200.00	12000.00	34200.00	22200.00	8400.00	30600.00	0.00	3600.00	3600.00
65	20.06.2012	1400.00	19400.00	16800.00	36200.00	17000.00	0.00	17000.00	2400.00	16800.00	19200.00
Grand Total			1311210.00	722400.00	2031610.00	469950.00	118650.00	588600.00	841260.00	603750.00	1443010.00

Shop SI No	Name of the Tenat	Address	Arrear Demand shown in the DCB Register
1	Rabindra Kumar Sahoo	S/o- Raghunath, Gobindajewpatna, W No.4, Choudwar, Cuttack	31800
2	Vacant		
3	Swarnalata Rout	W/o- Bhagabat Rout, Kapaleswar, W No-9, Choudwar, Cuttack	
4	Sudhanshu Sekhar Mishra	S/o-Late Raghunath, Near Cinema Hall, Beura sahi, W No-9, Choudwar, Cuttack	3000
5	Chambati Sahoo,	W/o- Prasanta. Mahajan Sahi, W No.4, Choudwar, Ctc	
6	Sk. Riasat Alli	S/o- Sk. Mursalim, Muslim Sahi, Choudwar, Cuttack	
7	Ramesh Ch. Sahoo	S/o- Natabar, Kharda Sahi, Ward No.3, Choudwar, Cuttack	
8	Chandramani Parija	S/o- Madhusudan, Kapaleswar, W No.9, Choudwar, Ctc	
9	Sankarsan Mohapatra	S/o- Gobinda, Gandhi Chhack W No.9, Choudwar, Ctc	13400
10	Rajendra Kumar Swain	S/o- Surendranath, Gupteswar Sahi, W No.1, Choudwar, Ctc	
11	Dolagobinda Moharana	S/o- Adikanda, Nua bania Sahi, Ward No.9, Choudwar, Ctc	
12	Rajesh Beura	S/o- Ramesh Beura Sahi, W No.4, Choudwar, Ctc	
13	Vacant		
14	Baikunthanath Prusty,	S/o- Janardan, Brahman Sahi, W No.4, Choudwar, Ctc	
15	Chandan Kumar Behera	S/o- Madan Mohan, Gobindajewpatna, W No.4 Choudwar, Ctc	
16	Sudarshan Prusty,	S/o- Raghunath, Brahman Sahi, W No.5, Choudwar, Ctc	
17	Ramesh Ch. Sahoo	S/o- Radhu, Brahman Sahi, W No- 5, Choudwar, Ctc	

18	Banalata Behera	W/o- Krushna, Tala Bazar, W No.5, Choudwar, Ctc	
19	Sangram Keshari Behera	S/o- Indramani, OTM Labour Colony, Qr. No. 35/4, Choudwar, Ctc	
20	Kirtan Kuanr	S/o- Duryodhan, Marahatta Sahi, W No.2, Choudwar, Ctc	
21	Golap Sahoo	W/o- Balaram, Mahajan Sahi, Choudwar, Ctc	
22	Bijay Kumar Behera	S/o- Adhikari, Tala Bazar, Choudwar, Ctc	
23	Umesh Ch. Moharana,	S/o- Bishnu, W No.9, Choudwar, Ctc	
24	Suresh Behera	S/o- Arjuni Kayalpada, Similihand, Cuttack	
25	Priyadarshini Swain & Kabitarani Swain	D/o- Biranchi, Baranga, Birol, Tangi, Ctc	
26	Rabindra Ku Moharana	S/o- Rajkishore, Bania Sahi, W No.2, Choudwar, Ctc	
27	Vacant		
28	Bhabagrahi Patri	S/o- Biswanath, Kapaleswar, W No.9, Choudwar, Ctc	
29	Sk. Mukta	S/o- Sk. Gulja, Muslim Sahi, W No.2, Choudwar, Ctc	
30	Lalmohan Parida	S/o- Ratnakar, Gupteswar Sahi, Choudwar, Ctc	39800
31	Pravasini Dhal	W/o- Pravanjan, W No.4, Choudwar, Ctc	
32	Jay Krushna Parida,	S/o- Late Raghunath, Gupteswar Sahi, Choudwar, Ctc	
33	Kailash Chandra Sahoo	S/o- Kandarpa, W No.1, Choudwar, Ctc	21800
34	Abinash Nayak	S/o- Late Bairagi, Pradhan Sahi, W No.2, Choudwar, Ctc	
35	Abodha Kumar Nayak,	S/o- Late Tikam, Pradhan Sahi, W No.2, Choudwar, Ctc	37450
36	Vacant		
37	Antaryami Sahoo	S/o- Babaji, Baulei Sahi, W No.3, Choudwar, Ctc	20450
38	Sradhanjali Bardhan	W/o- Kishore Ku. Nayak, Kapaleswar, W No.17, Choudwar, Ctc	26800
39	Vacant		
40	Chittaranjan Sasmal	S/o- Rabindranath, Paikarapur, W No.13, Choudwar, Ctc	28600
41	Susanta Kumar Sahoo	S/o- Balaram, Mahajan Sahi, W No.4, Choudwar, Ctc	2000
42	Anil Kumar Sahoo	S/o- Baburam, Near Sardei Temple, W No.3, Choudwar, Ctc	8000
43	Prabhudatta Nigam Prasad Sahoo,	S/o- Gaganbihari, Paikarapur, W No.13, Choudwar, Ctc	3000
44	Manoranjani Mishra,	S/o- Muralidhar, Fakirapur, Panda Sahi, Jagatpur, Ctc	
45	Rajendra Kumar Sahoo	S/o- Narahari, Mundamal, W No.7, Choudwar, Ctc	18000
46	Abhaya Kumar Mohanty	C/o- Akshya Mohanty, Labour Tenement, Qtr. No. 85, Choudwar, Ctc	18800
47	Babuli Sahoo	S/o- Gangadhar, Jatrapadia, W No.2, Choudwar, Ctc	14150
48	Durga Prasad Nayak,	S/o- Late Narayan, W No.2, Choudwar, Ctc	20600
49	Vacant		

50	Prasanta Choudhury,	S/o- Nityananda, Pratap Nagar, W No.4, Choudwar, Ctc	23600
51	Bijay kumar Sahoo,	S/o- Chanu, Brahman Sahi, W No.4, Choudwar, Ctc	
52	Sadananda Sahoo,	S/o- Late Sudarshan, Bada Bazar, W No.3, Choudwar, Ctc	
53	Tapas Ranjan Behera	S/o- Gobinda, Near Puja Pandal, W No.4, Choudwar, Ctc	
54	Musahep Khan	S/o- Nazir, Muslim Sahi, W No.2, Choudwar, Ctc	20600
55	Vacant		
56	Ratnamani Beura,	W/o- Harihara, Beura Sahi, W No.4, Choudwar, Ctc	11950
57	Sanjeeb Tripathy,	S/o- Late Gyanendra, Brahman Sahi, W No.5, Choudwar, Ctc	1000
58	Jahiruddin Khan	S/o- Uddin Khan, Muslim Sahi, W No.2, Choudwar, Ctc	4000
59	Bijay Kumar Sahoo,	S/o- Mahendra, Bada Bazar, W No.5, Choudwar, Ctc	24000
60	Ajit Kumar Sahoo,	S/o- Kulamani, W No.4, Choudwar, Ctc	35800
61	Soumya Ranjan Behera,	S/o- Indramani, Behera Sahi, W No.4, Choudwar, Ctc	24600
62	Prabhat Kumar Parida,	S/o- Late Golekha, Tinikonja Bazar, W No.3, Choudwar, Ctc	0
63	Dhananjaya Sahoo,	S/o- Rabindra, Mahajan Sahi, W No.4, Choudwar, Ctc	24850
64	Arun Kumar Mohanty,	S/o- Prafulla, Brahman Sahi, W No.5, Choudwar, Ctc	
65	Amiya Kumar Baral,	Maa Cuttack Chandi Gas, OTM Bazar, W No.2, Choudwar, Ctc	
66	Amiya Kumar Baral,	Maa Cuttack Chandi Gas, OTM Bazar, W No.2, Choudwar, Ctc	

It will be evident that there is difference in the DCB prepared by the Local Authority with reference to that of Audit figure worked out by the previous Audit. The differential amounts are shown against each in the aforementioned table. The Local Authority may reconcile the differences and fact reported to the next Audit for settlement of the discrepancies in future.

Further It is evident from the above table that against the total demand of Rs 3561905.00 a sum of Rs 81960.00 only has been collected during the year 2018-19, leaving a balance of Rs 2741945.00. From the above table it is also revealed that this huge amount of outstanding balance is due to non collection of arrear dues for years together. No efforts seem to have been taken for collection of arrear shop room & other rents. Suitable and sincere steps may be taken for collection of arrear outstanding dues including current demand..

However for non Collection of current year dues of Rs 982710.00 i.e Rs 378960.00 from Old Market Complex and a sum of Rs 603750.00 from Biju Pattanaik Market Complex as per the details furnished above, the following officials are held proportionately responsible .

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Satyabrat Mantry	E.O	C.O-E.O,Chandabali NAC,Now under Suspension Placed at DUDA,Bhadrak,Dist-Bhadrak	61420
2	Dr Abinash Rout,OAS	E.O	C.O-CMC,Cuttack,Now Placed as Dy.Commissioner Land Acquisition ,Cuttack	102366
3	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	327570
4	Sri Saroj Kumar Rout	Ex S.C,Incharge T.D	C.O-E.O,Dhenkanal Municipality,Dhenkanal	491354

13.13 - Less collection of license fees of Telecom Tower-

On scrutiny of mobile tower file of different telecom companies it is noticed that no amount has been collected towards renewal fees of mobile towers during the year 2018-19. But the outstanding amount of Rs 160400.00 is yet to be realized from the respective Telecom Companies. No tangible step was found to be taken for realization of the said dues as on 31.03.2019.

Sl. No.	Name of the service provider	Location of Tower	Amount of Revenue to be collected					Amount Collected				Less Collection of Licence Fees
			Less Collection of Licence Fees	Installation Charges	Total Renewal Fees	Penalty	Total	Installation Charges	Renewal Fees	Penalty	Total	
1	VIM Network	W.No.-9	25300	0	0	0	25300	0	0	0	0	25300
2	Reliance infrtel Ltd.	W.No.3	14300	0	0	0	14300	0	0	0	0	14300
3	Reliance infrtel Ltd.	W.No.-16	14300	0	0	0	14300	0	0	0	0	14300
4	Reliance infrtel Ltd.	W.No.-9	14300	0	0	0	14300	0	0	0	0	14300
5	Reliance infrtel Ltd.	W.No.6	14300	0	0	0	14300	0	0	0	0	14300
6	GTLInfrast ructure Ltd.	W.No.-6	20900	0	0	0	20900	0	0	0	0	20900
7	GTLInfrast ructure Ltd.	W.No.-15	20900	0	0	0	20900	0	0	0	0	20900
8	VIOM Network	W.No-9	16500	0	0	0	16500	0	0	0	0	16500
9	VIOM Network	W.No-10	12100	0	0	0	12100	0	0	0	0	12100
10	Bharati Infratel Ltd	W.No-6	7500	0	0	0	7500	0	0	0	0	7500
	Total:-		160400	0	0		160400	0	0	0	0	160400

Hence steps may be taken to recover the above amount of Rs.160400.00 and compliance reported.

It needs to be mentioned here that Govt of Odisha vide it's Gazette of Electronics and Information Technology Deptt. Resolution dated 14th Sept. 2017 has clarified that the Licencee shall deposit one time application Fee and Annual Charges for using areas of Land in Urban Area. The Local Authority is advised to maintain the Telephone Tower File accordingly and the true position of outstanding dues on the Telephone Tower Companies may please be intimated to Audit.

13.14 - Less collection of license fees of u/s 290 of OM Rules 1951-

Head	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
U/S 290	7,942,503.00	449566	8,392,069.00	23936	90000	113936	7918567	359566	8278133

On checking of DCB relating to collection of license fees u/s-290 of OM Rules 1951, it was revealed that against the total demand of Rs8392069.00 a sum of Rs.113936.00 was collected during the financial year 2018-19 leaving an outstanding balance of Rs.8278133.00 as on 31.3.2019. However, in the current financial

year 2018-19 a sum of Rs.90000.00 was collected against the current year demand of Rs.449566.00 leaving a balance of Rs.359566.00 . Clearly the Municipality sustained loss of Rs.359566.00 due to non collection of license fees. As there is no time barred limit for collection of such license fees all the receivables u/s 290 should have been collected within the financial year. Thus, the EO is suggested to recover Rs.359566.00 from the person responsible to make good the loss of municipal fund. The E.O. stated that licence fees collected under section 290 is a yearly demand collection affairs. A person who has temporary shop will be liable to pay licence fees under section 290 of O.M. Act 1951. Further if the collection is not done in a particular year it is not possible to collect the same demand in the next financial year. Further due to widening of N.H. most of the temporary shops are now not in existence. Therefore on the such unstable position it was not possible to collect the total demand as per the DCB prepared for the purpose. Therefore the objection raised in audit regarding non collection of licence fees for the year 2018-19 may be dropped. In view of the reply of local authority the objection for non collection Rs.3,59,566.00 is dropped. Further the E.O. was suggested to maintain the DCB of trade licence holders and expedite the collection of licence fees at time of issue of trade licence and compliance reported.

13.15 - Loss of revenue due to non allotment of shop room Biju Patnaik Market Complex- OSP-72

On verification of the DCB ledger and the related files from the table given below , it is observed that out of 66 rooms at Biju Patnaik Market complex, 7 shop rooms have not been allotted, so it is a loss to the Municipality. The reason of non allotment of 7 shop rooms could not be ascertained .

Room No	Status
2	Not Allotted
13	Not Allotted
27	Not Allotted
36	Not Allotted
39	Not Allotted
49	Not Allotted
54	Not Allotted

In response to audit objection the EO stated that the allotment of shop rooms of Biju Patnaik Market Complex is under sub-judice. However, appropriate steps may be taken after the final outcome of the verdict by Hon'ble High Court. In view of the reply of the local authority the objection is now dispensed with till the final outcome of the verdict of the Hon'ble court.

13.16 - Less collection of Rent from 21 nos of shop rooms of Biju Patnaik Market Complex - OSP-72

On verification of the DCB ledger and the related files from the table given below , it is observed that out of 66 rooms at Biju Patnaik Market complex, allottees of 21 shop rooms have paid Rs 195150.00 towards their arrear dues and only Rs 1000.00 towards current dues of shop room rent till 31.03.2019 leaving huge sum of Rs 663780.00 outstanding as on 31.03.2019. The details of outstanding shop room rent dues against the allottees are furnished below.

Room No	Non Collection of Demand			Collection during 2018-19	Balance outstanding as on 31.03.2019	
	Arrear	Current	Total		Arrear	Current
1	31800	12000	43800	0	31800	12000
11	35400	12000	47400	0	35400	12000
18	35400	12000	47400	0	35400	12000
20	35400	12000	47400	20400	15000	12000
25	30600	12000	42600	31600	0	11000
30	37800	12000	49800	0	37800	12000
32	45800	12000	57800	0	45800	12000
34	18980	12000	30980	0	18980	12000
35	30450	12000	42450	0	30450	12000
40	21600	12000	33600	5000	16600	12000
44	18600	12000	30600	10000	8600	12000
45	21000	12000	33000	7000	14000	12000
47	22150	12000	34150	16150	6000	12000
48	28600	12000	40600	0	28600	12000
50	18600	12000	30600	10000	8600	12000
51	23400	12000	35400	0	23400	12000
52	32650	12000	44650	25000	7650	12000

53	20600	12000	32600	10000.00	10600	12000
60	26800	12000	38800	20000	6800	12000
63	34850	12000	46850	21000	13850	12000
64	37450	12000	49450	0	37450	12000
Total	607930	252000	859930.00	196150	412780	251000

In response to audit objection, the EO stated that the amount will be recovered from the allottees. However, as there is no provision of time barred limitation for collection of room rent the non collection of current year demand amounting Rs.251000.00 is suggested for recovery. The EO stated that the amount will be recovered on filling of title suit case by the Municipality. Further the matter has been brought to the notice of defaulting allottees for payment of outstanding dues. It may be stressed upon that in view of the widening of NH there is possibility of demolition of houses for which it is necessary to collect the outstanding dues on priority basis. If it is not possible through amicable settlement between the allottees and Municipal authorities then the outstanding dues may be adjusted against the securities held by the Municipality against allotment of shop rooms and compliance reported. However the amount has been suggested for recovery from the persons responsible for non collection of rents till the same collected from the defaulters.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	125500
2	Sri Saroj Kumar Rout	Ex S.C,Incharge T.D	C.O-E.O,Dhenkanal Municipality,Dhenkanal	62750
3	Sri Tapan Kumar Sahoo	Zamadar	C.O-E.O Choudwar Municipality,Choudwar	62750

13.17 - Arbitrarily Less and Excess Holding Tax fixed and imposed under different mode of Calculations towards New Assessment of Buildings for the year 2018-19

On checking of the New Assessment file and Case records of the Holding Tax for the year 2018-19. it is seen that in some case records, less and in some other case records excess holding tax has been fixed towards new assessment of Building for the year 2018-19. Again for fixation of the Annual Rental Value of the Land, It was found that the Bench Mark Valuation of the Lands for the year 2015-16 was taken into account for fixation of Holding Tax pertaining to the year 2018-19. It was sought for clarification as to why latest Bench Mark Value of the Lands under Choudwar Municipality for 2018-19 was not called for from the office of the Sub Registrar as noticed from the concerned File. In some Files, the Case records are found to be devoid of the signature /certifications of the JE, Amin and even the EO of the Municipality. This type of arbitrariness (Rate of Building area per Sqmtr differing for different Case Records at the time of Calculation i.e 9.45 Per Sqm,30.00 Per Sqm etc) in fixation of Holding Tax can not be admitted in Audit as these cases are not managed & maintained properly as per existing mode of Calculations.The details of such cases are given below:-

Sl. No.01

Ward No.09, Holding No.367, Area of the Plot 5.5 dec. Area of the House 2254 Sqft or say 209.39 Sqmtr., Bench Mark Value of Land per Acre = 75,00,000/- (For 2015-16,as collected from Sub Registrar Office)

Calculation as per Audit

209.39 Sqmtr. x 9.45 (18 Sqmtr)	-----	= 1979.00
(-) 15% of Maintenance	-----	(-) 298.00
		1681.00
Land Value = 7500000/100 x 5.5 dec.		= 412500/-
Plus 5% of Land Value = 412500 x 5%	-----	(+) 20625.00
		22306.00
Holding Tax 6% of 22306.00	=	1338.00
Lighting Tax 4% of 22306.00	=	892.00
Latrine Tax 1.5% of 22306.00	=	335.00
Water Tax 2% of 22306.00	=	<u>446.00</u>

As per Audit Total = 3011.00

As per Case Record = 2284.00

Difference = Rs 727.00 (Less Per Annum)

Sl. No.02

Ward No.17, Holding No.386 Area of the Plot 7 dec., Area of the House 4326 Sqft or 401.88 Sqmtr., Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

401.88 Sqmtr. x 9.45 ----- = 3798.00

(-) 15% of Maintenance ----- (-) 570.00

3228.00

Land Value = 7500000/100 x 7 dec. = 525000/-

Plus 5% of Land Value = 525000 x 5% ----- (+) 26250.00

29478.00

Holding Tax 6% of 29478 .00 = 1769.00

Lighting Tax 4% of 29478.00 = 1179.00

Latrine Tax 1.5% of 29478.00 = 442.00

Water Tax 2% of 29478.00 = 590.00

As per Audit Total = 3980.00

As per Case Record = 2920.00

Difference = 1060.00 (Less Per Annum)

Sl. No.03

Ward No.09, Holding No.368 Area of the Plot 7.5 dec., Area of the House 325.62 Sqmtr, Bench Mark Value of Land per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

325.62 Sqmtr. x 9.45 ----- = 3077.00

(-) 15% of Maintenance ----- (-) 462.00

2615.00

Land Value = 7500000/100 x 7.7 dec. = 577500/-

Plus 5% of Land Value = 577500 x 5% ----- (+) 28875.00

31490.00

Holding Tax 6% of 31490 .00 = 1889.00

Lighting Tax 4% of 31490.00 = 1179.00

Latrine Tax 1.5% of 31490.00 = 472.00

Water Tax 2% of 31490.00 = 854.00

As per Audit Total = 3630.00

As per Case Record = 5368.00

Difference = 1738.00 (Less Per Annum)

SI. No.04

Ward No.09, Holding No.370 Area of the Plot 4 dec., Area of the House 144.15 Sqmtr ,Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

144.15 Sqmtr. x 9.45 -----	=	1362.00
(-) 15% of Maintenance -----	(-)	<u>204.00</u>
		1158.00
Land Value = 7500000/100 x 4 dec. = 300000/-		
Plus 5% of Land Value = 300000 x 5% -----	(+)	<u>15000.00</u>
		16158.00

Holding Tax 6% of 16158 .00 = 969.00

Lighting Tax 4% of 16158.00 = 646.00

Latrine Tax 1.5% of 16158.00 = 242.00

Water Tax 2% of 16158.00 = 323.00

As per Audit Total = 2180.00

As per Case Record = 1064.00

Difference = 1116.00 (Less Per Annum)

SI. No.05

Ward No.09, Holding No.370 Area of the Plot 1.20 dec., Area of the House 135 Sqmtr Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

135 Sqmtr. x 9.45 -----	=	1275.00
(-) 15% of Maintenance -----	(-)	<u>187.00</u>
		1088.00
Land Value = 7500000/100 x 1.20 dec. = 90000/-		
Plus 5% of Land Value = 90000 x 5% -----	(+)	<u>4500.00</u>
		5588.00

Holding Tax 6% of 5588.00 = 335.00

Lighting Tax 4% of 5588.00 = 224.00

Latrine Tax 1.5% of 5588.00 = 84.00

Water Tax 2% of 5588.00 = 112.00

As per Audit Total = 755.00

As per Case Record = 1081.00

Difference = Rs 326.00 (Excess Per Annum)

SI. No.06

Ward No.07, Holding No.88 Area of the Plot 5 dec., Area of the House 146.32 Sqmtr

Bench Mark Value per Acre = 26,00,000/- (2015-16)

Calculation as per Audit

146.32 Sqmtr. x 9.45 -----	=	1383.00
(-) 15% of Maintenance -----	(-)	<u>204.00</u>
		1176.00
Land Value = 2600000/100 x 5 dec. = 130000/-		
Plus 5% of Land Value = 130000 x 5% -----	(+)	<u>6500.00</u>
		7676.00
Holding Tax 6% of 7676 .00	=	461.00
Lighting Tax 4% of 7676.00	=	307.00
Latrine Tax 1.5% of 7676.00	=	115.00
Water Tax 2% of 7676.00	=	<u>154.00</u>
As per Audit Total	=	1037.00
As per Case Record	=	1206.00
Difference		= Rs 169.00 (Excess Per Annum)

Sl. No.07

Ward No.09, Holding No.373 Area of the Plot 3.4dec., Area of the House 102 Sqmtr x 204 Sqmtr, Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

204 Sqmtr. x 9.45 -----	=	1928.00
(-) 15% of Maintenance -----	(-)	<u>289.00</u>
		1639.00
Land Value = 7500000/100 x 3.4 dec. = 255000/-		
Plus 5% of Land Value = 255000 x 5% -----	(+)	<u>12750.00</u>
		14389.00
Holding Tax 6% of 14389 .00	=	863.00
Lighting Tax 4% of 14389.00	=	578.00
Latrine Tax 1.5% of 14389.00	=	216.00
Water Tax 2% of 14389.00	=	<u>288.00</u>
As per Audit Total	=	1945.00
As per Case Record	=	2440.00
Difference		= Rs 495.00 (Excess Per Annum)

Sl. No.08

Ward No.14, Holding No.199 Area of the Plot 5.3 dec., Area of the House 90 Sqmtr

Bench Mark Value per Acre = 12,00,000/- (2015-16)

Calculation as per Audit

90 Sqmtr. x 9.45 -----	=	851.00
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(-) 15% of Maintenance -----	(-) <u>128.00</u>
	723.00
Land Value = 1200000/100 x 5.3 dec. = 63600/-	
Plus 5% of Land Value = 63600 x 5% -----	(+) <u>3180.00</u>
	3903.00
Holding Tax 6% of 3903 .00 =	234.00
Lighting Tax 4% of 3903.00 =	156.00
Latrine Tax 1.5% of 3903.00 =	59.00
Water Tax 2% of 3903.00 =	<u>78.00</u>
As per Audit Total =	527.00
As per Case Record =	<u>479.00</u>
Difference =	48.00 (Less Per Annum)

Sl. No.09

Ward No.09, Holding No.372 Area of the Plot 2.5 dec., Area of the House 146 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

146 Sqmtr. x 9.45 per sqmtr -----	= 1380.00
(-) 15% of Maintenance -----	(-) <u>207.00</u>
	1173.00
Land Value = 1200000/100 x 5.3 dec. = 63600/-	
Plus 5% of Land Value = 300000 x 5% -----	(+) <u>15000.00</u>
	16173.00
Holding Tax 6% of 16173.00 =	970.00
Lighting Tax 4% of 16173.00 =	647.00
Latrine Tax 1.5% of 16173.00 =	243.00
Water Tax 2% of 16173.00 =	<u>323.00</u>
As per Audit Total =	2183.00
As per Case Record =	2612.00
Difference =	Rs 429.00 (Excess Per Annum)

Sl. No.10

Ward No.09, Holding No.369 Area of the Plot 7.5 dec., Area of the House 328 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

328 Sqmtr. x 9.45 per sqmtr -----	= 3100.00
(-) 15% of Maintenance -----	(-) <u>465.00</u>

2635.00

Land Value = $7500000/100 \times 7.5 \text{ dec.} = 562500/-$

Plus 5% of Land Value = $562500 \times 5\%$ ----- (+) 28125.00

30760.00

Holding Tax 6% of 30760 .00 = 1846.00

Lighting Tax 4% of 30760.00 = 1230.00

Latrine Tax 1.5% of 30760.00 = 461.00

Water Tax 2% of 30760.00 = 615.00

As per Audit Total = 4152.00

As per Case Record = 5368.00

Difference = Rs 1216.00 (Excess Per Annum)

Sl. No.11

Ward No.06, Holding No.192 Area of the Plot 10 dec., Area of the House 75.60 Sqmtr

Bench Mark Value per Acre = 26,00,000/- (2015-16)

Calculation as per Audit

75.60 Sqmtr. x 9.45 per sqmtr ----- = 714.00

(-) 15% of Maintenance ----- (-) 107.00

607.00

Land Value = $2600000/100 \times 10 \text{ dec.} = 2600000/-$

Plus 5% of Land Value = $260000 \times 5\%$ ----- (+) 13000.00

13607.00

Holding Tax 6% of 13607 .00 = 816.00

Lighting Tax 4% of 13607.00 = 544.00

Latrine Tax 1.5% of 13607.00 = 204.00

Water Tax 2% of 13607.00 = 272.00

As per Audit Total = 1836.00

As per Case Record = 829.00

Difference = 1007.00

Sl. No.12

Ward No.17, Holding No.387 Area of the Plot 3 dec., Area of the House 62.30 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

62.30 Sqmtr. x 9.45 per sqmtr ----- = 588.00

(-) 15% of Maintenance ----- (-) 88.00

500.00

Land Value = $7500000/100 \times 3 \text{ dec.} = 225000/-$

Plus 5% of Land Value = $1500000 \times 5\%$ ----- (+) 11250.00

11750.00

Holding Tax 6% of 11750.00 = 705.00

Lighting Tax 4% of 11750.00 = 470.00

Latrine Tax 1.5% of 11750.00 = 176.00

Water Tax 2% of 11750.00 = 235.00

As per Audit Total = 1586.00

As per Case Record = 1060.00

Difference = 526.00 (Less Per Annum)

Sl. No.13

Ward No.06, Holding No.193 Area of the Plot 6 dec., Area of the House 102 Sqmtr

Bench Mark Value per Acre = 26,00,000/- (2015-16)

Calculation as per Audit

102 Sqmtr. x 9.45 per sqmtr ----- = 964.00

(-) 15% of Maintenance ----- (-) 149.00

815.00

Land Value = $2600000/100 \times 6 \text{ dec.} = 156000/-$

Plus 5% of Land Value = $156000 \times 5\%$ ----- (+) 7800.00

8615.00

Holding Tax 6% of 8615 .00 = 517.00

Lighting Tax 4% of 8615.00 = 345.00

Latrine Tax 1.5% of 8615.00 = 129.00

Water Tax 2% of 8615.00 = 172.00

As per Audit Total = 1163.00

As per Case Record = 1094.00

Difference = 69.00 (Less Per Annum)

Sl. No.14

Ward No.09, Holding No.376 Area of the Plot 6.5 dec., Area of the House 132 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

132 Sqmtr. x 9.45 per sqmtr ----- = 1247.00

(-) 15% of Maintenance ----- (-) 187.00

1060.00

Land Value = $7500000/100 \times 6.5 \text{ dec.} = 487500/-$

Plus 5% of Land Value = 487500 x 5% -----	(+) <u>24375.00</u>
	25435.00
Holding Tax 6% of 25435 .00	= 1526.00
Lighting Tax 4% of 25435.00	= 1017.00
Latrine Tax 1.5% of 25435.00	= 382.00
Water Tax 2% of 25435.00	= <u>509.00</u>
As per Audit Total	= 3434.00
As per Case Record	= <u>2479.00</u>
Difference	= 955.00 (Less Per Annum)

Sl. No.15

Ward No.06, Holding No.194 Area of the Plot 3 dec., Area of the House 270 Sqmtr

Bench Mark Value per Acre = 26,00,000/- (2015-16)

Calculation as per Audit

272 Sqmtr. x 9.45 per sqmtr -----	= 2570.00
(-) 15% of Maintenance -----	(-) <u>386.00</u>
	2184.00
Land Value = 2600000/100 x 3 dec. = 78000/-	
Plus 5% of Land Value = 78000 x 5% -----	(+) <u>3900.00</u>
	6084.00
Holding Tax 6% of 6084 .00	= 365.00
Lighting Tax 4% of 6084.00	= 243.00
Latrine Tax 1.5% of 6084.00	= 91.00
Water Tax 2% of 6084.00	= <u>122.00</u>
As per Audit Total	= 821.00
As per Case Record	= 1746.36
Difference	= Rs 925.36 (Excess Per Annum)

Sl. No.16

Ward No.06, Holding No.195 Area of the Plot 4 dec., Area of the House 210 Sqmtr

Bench Mark Value per Acre = 26,00,000/- (2015-16)

Calculation as per Audit

210 Sqmtr. x 9.45 per sqmtr -----	= 1985.00
(-) 15% of Maintenance -----	(-) <u>298.00</u>
	1687.00
Land Value = 2600000/100 x 4 dec. = 104000/-	
Plus 5% of Land Value = 104000 x 5% -----	(+) <u>5200.00</u>

6887.00

Holding Tax 6% of 6887.00	=	413.00
Lighting Tax 4% of 6887.00	=	275.00
Latrine Tax 1.5% of 6887.00	=	103.00
Water Tax 2% of 6887.00	=	<u>138.00</u>
As per Audit Total	=	929.00
As per Case Record	=	1532.92
Difference	=	Rs 603.92 (Excess Per Annum)

SI. No.17

Ward No.17, Holding No.388 Area of the Plot 6 dec., Area of the House 589 Sqmtr
Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

589 Sqmtr. x 9.45 per sqmtr -----	=	5566.00
(-) 15% of Maintenance -----		<u>(-)835.00</u>
		4731.00

Land Value = 7500000/100 x 6 dec. = 450000/-

Plus 5% of Land Value = 450000 x 5% -----	(+)	<u>22500.00</u>
		27231.00

Holding Tax 6% of 27231 .00	=	1634.00
Lighting Tax 4% of 27231.00	=	1089.00
Latrine Tax 1.5% of 27231.00	=	408.00
Water Tax 2% of 27231.00	=	<u>245.00</u>
As per Audit Total	=	3376.00
As per Case Record	=	4053.00
Difference	=	Rs 677.00 (Excess Per Annum)

SI. No.18

Ward No.10, Holding No.210 Area of the Plot 4 dec., Area of the House 62 Sqmtr
Bench Mark Value per Acre = 30,00,000/- (2015-16)

Calculation as per Audit

62 Sqmtr. x 9.45 per sqmtr -----	=	586.00
(-) 15% of Maintenance -----		<u>(-)176.00</u>
		410.00

Land Value = 3000000/100 x 4 dec. = 120000/-

Plus 5% of Land Value = 120000 x 5% -----	(+)	<u>6000.00</u>
		6410.00

Holding Tax 6% of 6410	=	385.00
Lighting Tax 4% of 6410	=	256.00
Latrine Tax 1.5% of 6410	=	96.00
Water Tax 2% of 6410	=	<u>128.00</u>
As per Audit Total	=	865.00
As per Case Record	=	<u>821.00</u>
Difference	=	44.00 (Less Per Annum)

Sl. No.19

Ward No.10, Holding No.741 Area of the Plot 8 dec., Area of the House 219 Sqmtr

Bench Mark Value per Acre = 30,00,000/- (2015-16)

Calculation as per Audit

219 Sqmtr. x 9.45 per sqmtr -----	=	2097.00
(-) 15% of Maintenance -----		(-) <u>315.00</u>
		1782.00
Land Value = 3000000/100 x 8 dec. = 240000/-		
Plus 5% of Land Value = 240000 x 5% -----		(+) <u>12000.00</u>
		13782.00

Holding Tax 6% of 13782	=	827.00
Lighting Tax 4% of 13782	=	551.00
Latrine Tax 1.5% of 13782	=	207.00
Water Tax 2% of 13782	=	<u>276.00</u>
As per Audit Total	=	1861.00
As per Case Record	=	2507.00
Difference	=	Rs 646.00 (Excess Per Annum)

Sl. No.20

Ward No.17, Holding No.391 Area of the Plot 3 dec., Area of the House 143 Sqmtr

Bench Mark Value per Acre = 7,50,00,000/- (2015-16)

Calculation as per Audit

143 Sqmtr. x 9.45 per sqmtr -----	=	1351.00
(-) 15% of Maintenance -----		(-) <u>203.00</u>
		1148.00
Land Value = 75000000/100 x 3 dec. = 225000/-		
Plus 5% of Land Value = 225000 x 5% -----		(+) <u>11250.00</u>
		12398.00

Holding Tax 6% of 12398.00	=	744.00
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Lighting Tax 4% of 12398.00	=	496.00
Latrine Tax 1.5% of 12398.00	=	186.00
Water Tax 2% of 12398.00	=	<u>248.00</u>
As per Audit Total	=	1674.00
As per Case Record	=	<u>1505.00</u>
Difference	=	169.00 (Less Per annum)

Sl. No.21

Ward No.17, Holding No.392 Area of the Plot 4.3 dec., Area of the House 143 Sqmtr

Bench Mark Value per Acre = 7,50,00,000/- (2015-16)

Calculation as per Audit

143 Sqmtr. x 9.45 per sqmtr -----	=	1351.00
(-) 15% of Maintenance -----		(-) <u>203.00</u>
		1148.00
Land Value = 7,50,00,000/100 x 4.3 dec. = 322500/-		
Plus 5% of Land Value = 322500 x 5% -----	(+)	<u>16125.00</u>
		17273.00

Holding Tax 6% of 17273.00	=	1036.00
Lighting Tax 4% of 17273.00	=	691.00
Latrine Tax 1.5% of 17273.00	=	2590.00
Water Tax 2% of 17273.00	=	<u>345.00</u>
As per Audit Total	=	4662.00
As per Case Record	=	<u>1505.00</u>
Difference	=	3157.00 (Less Per annum)

Sl. No.22

Ward No.17, Holding No.389 Area of the Plot 1.3 dec., Area of the House 228 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

228 Sqmtr. x 9.45 per sqmtr -----	=	2155.00
(-) 15% of Maintenance -----		(-) <u>323.00</u>
		1148.00
Land Value = 75,00,000/100 x 1.3 dec. = 97,500/-		
Plus 5% of Land Value = 97500 x 5% -----	(+)	<u>4875.00</u>
		6707.00

Holding Tax 6% of 6707 .00	=	402.00
Lighting Tax 4% of 6707.00	=	268.00

Latrine Tax 1.5% of 6707.00	=	101.00
Water Tax 2% of 6707.00	=	<u>134.00</u>
As per Audit Total	=	905.00
As per Case Record	=	1291.00
Difference	=	= Rs 386.00 (Excess Per Annum)

Sl. No.23

Ward No.17, Holding No.390 Area of the Plot 4 dec., Area of the House 132 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

132 Sqmtr. x 9.45 per sqmtr -----	=	1247.00
(-) 15% of Maintenance -----		<u>(-)187.00</u>
		1060.00
Land Value = 75,00,000/100 x 4 dec. = 3,00,000/-		
Plus 5% of Land Value = 300000 x 5% -----		<u>(+)15000.00</u>
		16060.00

Holding Tax 6% of 16060 .00	=	964.00
Lighting Tax 4% of 16060.00	=	642.00
Latrine Tax 1.5% of 16060.00	=	241.00
Water Tax 2% of 16060.00	=	<u>321.00</u>
As per Audit Total	=	2168.00
As per Case Record	=	<u>1097.00</u>
Difference	=	1071.00 (Less Per Annum)

Sl. No.24

Ward No.17, Holding No.393 Area of the Plot 8 dec., Area of the House 180 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

180 Sqmtr. x 9.45 per sqmtr -----	=	1701.00
(-) 15% of Maintenance -----		<u>(-)255.00</u>
		1446.00
Land Value = 75,00,000/100 x 8 dec. = 6,00,000/-		
Plus 5% of Land Value = 600000 x 5% -----		<u>(+)30000.00</u>
		31446.00

Holding Tax 6% of 31446 .00	=	1887.00
Lighting Tax 4% of 31446.00	=	1258.00
Latrine Tax 1.5% of 31446.00	=	472.00

Water Tax 2% of 31446.00	=	<u>629.00</u>
As per Audit Total	=	4246.00
As per Case Record	=	<u>2145.00</u>
Difference	=	2101.00 (Less Per Annum)

Sl. No.25

Ward No.17, Holding No.394 Area of the Plot 16 dec., Area of the House 143 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

143 Sqmtr. x 9.45 per sqmtr -----	=	1351.00
(-) 15% of Maintenance -----		(-)203.00
		1448.00
Land Value = 75,00,000/100 x 16 dec. = 12,00,000/-		
Plus 5% of Land Value = 1200000 x 5% -----		(+)6000.00
		61148.00

Holding Tax 6% of 61148 .00	=	3669.00
Lighting Tax 4% of 61148.00	=	2446.00
Latrine Tax 1.5% of 61148.00	=	917.00
Water Tax 2% of 61148.00	=	<u>1223.00</u>
As per Audit Total	=	4955.00
As per Case Record	=	<u>1505.00</u>
Difference	=	3450.00 (Less Per annum)

Sl. No.26

Ward No.17, Holding No.395 Area of the Plot 8.6 dec., Area of the House 240 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

240 Sqmtr. x 9.45 per sqmtr -----	=	2268.00
(-) 15% of Maintenance -----		(-)340.00
		1928.00
Land Value = 75,00,000/100 x 8.6 dec. = 6,45,000/-		
Plus 5% of Land Value = 645000 x 5% -----		(+)32250.00
		34178.00

Holding Tax 6% of 34178.00	=	2051.00
Lighting Tax 4% of 34178.00	=	1367.00
Latrine Tax 1.5% of 34178.00	=	513.00
Water Tax 2% of 34178.00	=	<u>684.00</u>

As per Audit Total	=	4615.00
As per Case Record	=	<u>2851.00</u>
Difference	=	1764.00 (Less Per annum)

Sl. No.27

Ward No.17, Holding No.396 Area of the Plot 4 dec., Area of the House 143 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

143 Sqmtr. x 9.45 per sqmtr -----	=	1351.00
(-) 15% of Maintenance -----		(-) <u>203.00</u>
		1148.00
Land Value = 75,00,000/100 x 4 dec. = 3,00,000/-		
Plus 5% of Land Value = 300000 x 5% -----		(+) <u>15000.00</u>
		16148.00

Holding Tax 6% of 16148.00	=	969.00
Lighting Tax 4% of 16148.00	=	646.00
Latrine Tax 1.5% of 16148.00	=	242.00
Water Tax 2% of 16148.00	=	<u>323.00</u>

As per Audit Total	=	2180.00
As per Case Record	=	<u>1505.00</u>
Difference	=	675.00 (Less Per Annum)

Sl. No.28

Ward No.17, Holding No.397 Area of the Plot 8 dec., Area of the House 143 Sqmtr

Bench Mark Value per Acre = 75,00,000/- (2015-16)

Calculation as per Audit

143 Sqmtr. x 9.45 per sqmtr -----	=	1351.00
(-) 15% of Maintenance -----		(-) <u>203.00</u>
		1148.00
Land Value = 75,00,000/100 x 8 dec. = 6,00,000/-		
Plus 5% of Land Value = 600000 x 5% -----		(+) <u>30000.00</u>
		31148.00

Holding Tax 6% of 31148 .00	=	1869.00
Lighting Tax 4% of 31148.00	=	1246.00
Latrine Tax 1.5% of 31148.00	=	467.00
Water Tax 2% of 31148.00	=	<u>623.00</u>

As per Audit Total	=	4202.00
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As per Case Record = 1505.00
Difference = 2697.00 (Less Per Annum)

Abstract of arbitrary fixation of Holding Tax		
SI No	Less Fixation per Annum	Excess Fixation of Holding Tax
1	727	
2	1060	
3	1738	
4	1116	
5		326
6		169
7		495
8	48	
9		429
10		1216
11	1007	
12	526	
13	69	
14	955	
15		925
16		603.92
17		677
18	44	
19		646
20	169	
21	3157	
22		386
23	1071	
24	2101	
25	3450	
26	1764	
27	675	
28	2697	
Total	22374	5872.92

POM 87/29.11.2019

In Compliance to the audit objection Memo. It was stated nothing pertaining to the arbitrariness in calculation of Holding Tax as per the details furnished above. The Local Authority is hereby requested to re examine the aforementioned cases and fact reported to the Audit . However accordingly responsibility is be fixed on erring officials for the amount of loss incurred to the Municipal Coffer by means of such irregular and arbitrary fixation of Holding Tax as follows-

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Rout	Ex S.C,Incharge T.D	C.O-E.O,Dhenkanal Municipality,Dhenkanal	11187
2	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	11187

13.18 - Less Collection of fine applicable for approval of Building Plan for the year 2018-19 POM 88/29.11.2019

On checking of the New Assessment of Building Plan Case Records with reference to connected records for 2018-19 ,It was revealed that less amount to the tune of Rs 21000.00 was collected towards fine applicable for approval of Building Plan during the year 2018-19.

(A) Total No. of Holdings = 44 nos.

(B) Total Building Plan approval Fine as calculated in Audit out of the Case Record = Rs.55,000.00

i.e (1)13 Nos @ 2000.00 each for Ground and 1st Floor = Rs 26000.00

(2)29 Nos @1000.00 each for only Ground Floor = Rs 29000.00

(3)2Nos @ 0.00 each for asbestos Housholds =Rs 0.00

Total (44 Holdings) = Rs 55000.00

(C)Collection of Building Plan Fine as per Money Receipt & Cashier Cash Book during 2018-19 = Rs.34,000.00

Non/Less collection = Rs.21,000.00

Hence POM was issued seeking why this will not be treated as Loss of Municipal Fund to the tune of Rs 21000.00 and suggested for recovery.

In Compliance to the audit objection Memo. It was stated nothing. Accordingly It is construed in audit that this amount is misutilized by ex TD, Sri Saroj Kumar Rout. Hence the sum of Rs 21000.00 is treated as Loss to the Municipal Coffor for which Sri Saroj Kumar Rout, Ex TD is held solely responsible.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Rout	Ex S.C,Incharge T.D	C.O-E.O,Dhenkanal Municipality,Dhenkanal	21000

13.19 - Less Collection of Holding Tax from New Assessment of Holding for 2018-19 POM 89/29.11.2019

On checking of the case record of new assessment of Holding Tax Ward with reference to the DCR it is seen that less collection of holding Tax was done than the actual amount due for collection . The details are given below.

Ward No.	Holding No.	Holding Tax	Lighting Tax	Water Tax	Latrine Tax	Holding Tax fixed as per case record	Holding Tax collected during 2018-19	Receipt No	Less/Non Collection
09	368	2386	1590	2000	596	5368	2684	71776/5.11.18	2684
09	372	2322	1548	774	580	5224	1306	72175/10.11.18	3918
09	369	2386	1590	796	596	5368	2684	/ 5.11.18	2684
17	390	488	122	163	324	1097	0		1097
17	386	363	91	121	242	817	0		817
			Total			17874	6674		11200

Hence clarification was sought for as to why this will not be treated as Loss of Municipal Fund to the tune of Rs 11200.00 will not be suggested for recovery.

In Compliance to the audit objection Memo. It was stated nothing. It is construed that this amount is misutilized by ex TD,Sri Saroj Kumar Rout. Hence a sum of Rs 11200.00 is treated as Loss to the Municipal Coffor for which Saroj Kumar Rout, Ex TD is solely responsible for the loss.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Rout	Ex S.C,Incharge T.D	C.O-E.O,Dhenkanal Municipality,Dhenkanal	11200

13.20 - Irregularity in revision & Fixation of Holding Tax of IMFA,Choudwar leading to Huge Loss of Municipal Revenue-

The File No-IX/TAX/45/2014 pertaining to revised fixation of Holding Tax of IMFA was gone through in details .

Re assessment of the Holding Tax of IMFA for the year 2015-16 & onwards was made taking into consideration of the Bench Mark Valuation of the Lands under IMFA area of Choudwar Municipality as Rs 75,00,000.00 Per Acre as follows .

Holding Tax	35,01,555.00
Latrine Tax	8,75,389.00
Light Tax	1400622.00
Water Tax	2100933.00
Total	Rs 7878499.00 Per Annum with effect from 2015-16 Financial Year & onwards

The revised demand of Holding Tax of Rs 7878499.00 per Annum was fixed and communicated to the Vice President,IMFA on 4.1.2016 vide Choudwar Municipality letter No-36/4.1.2016 ,which has been mentioned and enclosed in the File at Page No-117 and Note Sheet No 26. A demand Notice No-524/24.2.2016 was sent to the Vice President ,IMFA to deposit the enhanced Tax for the year 2015-16.(Refer File Page No-118).At File Page No-135 ,Vide Lt No-5042/4.8.2016 a demand letter was issued to the Vice President,IMFA to deposit Tax amounting Rs 1,57,56,998.00(i.e @7878499.00 Per Annum x 2Years for 2015-16 & 2016-17.(At File Page No-135)

But IMFA deposited only Rs 410871.00 for the FY 2015-16 vide Ch. No- 742648 as per old rate of Tax fixed since 2004.(File Page No-120)

Again IMFA deposited only Rs 410871.00 for the FY 2016-17 vide Ch. No- 785025 as per old rate of Tax fixed since 2004.

Again IMFA deposited only Rs 410871.00 for the FY 2017-18 vide Ch. No- 000164 as per old rate of Tax fixed & finalized since 2004.(File Page No-161 & 162)

It was further verified that at File Page No-164 ,The then Executive Officer ,Sri Pranakrushna Jena arbitrarily revised the Tax amount of IMFA to a Rs 5771907.00 per annum basing upon inadmissible IPR Rate without any valid reason or justification ,by taking into account the Bench Mark Valuation of the Lands of IMFA as Rs 6000000.00 per Hectre.(Refer at File Page No-163 & 164).This revision was found to be not processed through the Note Sheet of the concerned File .No council resolution was found to be made effected in this aspect to further revise the Tax amount basing upon IPR Rate as mentioned by the then Executive Officer,Mr Jena. As these lands are purely the own Land of IMFA, it bears no reasoning to revise the ARV as per IPR rate. No such order or resolution to this effect could be made available to Audit justify the revised fixation under IPR Rate.

Further the IMFA Authorities vide Lt No- IMFA/GA/18/78 Dt 26.04.2018 , presented the status of 9 Nos of Holdings having 109 Quarters to have been demolished . Accordingly a further reduction of the demand of Holding amount of IMFA was effected to a sum of Rs 5270569.00.At File Page 180-182 the following holdings of the IMFA were reported to be demolished.

SI No	Holding No	Quarter Nos	Building Area in Sq.Mtr
1	192	2 Nos	2546.56
2	193	4	884.01
3	200	5	241.37
4	202	3	646.19
5	205	1	743.40
6	207	1	385.22
7	242	20	1162.2
8	244	1	500.94
9	248	72	5932.20
Total	9 Holdings	109 Quarters	13042.09Sq.Mtr

Only field inspection was found to be made in respect of verification of the genuineness of the demolition Quarters of the IMFA . But , If the demolition case was taken up at the will of the Executive Officer of the Municipality, basing upon the grievance of the IMFA Authorities ,then Audit feels it with due justification that a status report on new construction of Quarters and latest status of extension of the Company could have been prepared/incorporated to enhance the scope of possible Revenue Loss of the Municipality. But this aspect has no where been attended to ,which will be evident from the concerned File.

At File page 115 ,total land area of IMFA was shown to be Acre 184.532. Here area of Holding No-250 was shown as Acre 60.00. But at File page 180 ,total land area of IMFA was reduced and shown to be Acre 162.814. Here area of Holding No-250 was shown as Acre 36.00. No details of such reduction in the Land area is mentioned any where in the File.

Basing upon this ,as per IPR Rate with Bench Mark Valuation of Rs @ 6000000.00 Per Acre ,Annual Rental Value(ARV) of the IMFA Holding was fixed by the then EO.

Most importantly the Council was kept in dark about the re-fixation of the Holding Tax under IPR Rate thereby reducing the Demand of IMFA from Rs 7878499.00 per Annum to Rs 5771907.00 per Annum, as will be evident from the note sheet of the File, which is fully silent on the score.

The fact of prayer of IMFA to reduce the demand in respect of demolition of Quarters Case was put up before the Council deliberately to legalize the reduction of Holding Tax only. But no where the Council was apprised about the reduction of Tax from Rs 7878499.00 per Annum to Rs 5771907.00 per Annum basing upon the unjustified IPR rate as silently prepared solely by the then Executive Officer, Mr Pranakrushna Jena, now retired from Govt. service under superannuation.

Again Council vide its resolution No -05 of Council Session -51/28.4.2018 passed/approved the reduction of the Holding Tax of IMFA in respect of demolition of Quarters by the IMFA with effect from the Financial Year 2018-19 only as the matter was put up before the Council during the financial Year 2018-19.

As per IPR Valuation for the Year 2015-16 to 2018-19 Holding Tax comes to =@ 5771907.00x4 Years=Rs 23087628.00

In the latest development Municipality issued the letter vide Lt.No-3205/Dated 15.11.2019 to the Vice President to deposit of 50 % of the demand money i.e Rs 11543814.00 as per IPR Valuation of Rs 5771907.00 Per Year (For year 2015-16,2016-17,2017-18,2018-19 comes to Rs 23087628.00). The DGM-HR & Administration IMFA was found to have deposited a sum of Rs 10311201.00 vide Ch.No 606480 dated 18.11.2019 towards 50% of Holding Tax demanded and Calculated @ Rs 5771907.00 vide Municipality Letter No-2943/23.07.2018, corrigendum Lt No-3205/15.11.2019, Order Dated 6.11.2019 passed by the Ld. Collector, Cuttack in Municipal appeal No-99/2016 for the financial years 2015-16,2016-17,2017-18 & 2018-19 by deducting the earlier Holding Tax deposit of Rs 1232613.00 (@410871.00 per annum as per Old rate)

That means the Municipality has irregularly accepted the reduction of Holding Tax from Rs 7878499.00 per Annum to Rs 5771907.00 per Annum.

Hence under the facts stated above It may please be clarified to Audit as to why the irregular reduction of the Demand of Tax to the tune of Rs 7193755.00 (Actual Demand @Rs 7878499.00 per Annum x4 years i.e Rs 30281383.00- Reduced Demand @ Rs 5771907.00 per Annum x4 years i.e Rs 23087628.00=Rs 7193755.00) from IMFA since 2015-16 to 2018-19 will not be treated as Loss of Municipal Fund leading to fixation of responsibility on the involved Officials.

No compliance was furnished by the Local Authority in this regard. However this is treated as a case of Putting Municipal Coffer into huge Loss by the then Executive Officer Sri Pranakrushna Jena for which he is solely held responsible.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	7193755

13.21 - Non Collection of Annual Lease of Mundamal Nuapokhari for the Year 2018-19-

On scrutiny of the Mundamal New Pokhari Lease File and previous Audit report for the year 2017-18 .It is seen that the Annual Lease fee was collected of Rs 4287.00 for the year 2017-18. But in 2018-19 no resolution was found to be made to lease the Pond nor any revised lease was fixed up by enhancing the value of lease by @ 10% for the year 2018-19 than the last year lease amount of 2017-18 i.e last year collected lease amount of Rs 4287.00 from the pond. As a result the Municipality has sustained loss of Rs 4716.00 (4287.00 + 429.00 i.e 10% of Last year) during 2018-19.

The reason of non auction could not be clarified till the end of Audit.

For this Loss ex TD ,Sri Saroj Kumar Rout and Ex EO, Sri Pranakrushna Jena are equally held responsible.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	2358
2	Sri Saroj Kumar Rout	Ex S.C,Incharge T.D	C.O-E.O,Dhenkanal Municipality,Dhenkanal	2358

13.22 - Non Deposit of Fees for Cleaning Charges of ARC premises by the Municipality

It was found that the Choudwar Municipality has spent around Rs 415426.00 towards special Cleaning of ARC premises during 2018-19. As per agreement of Municipality with the ARC Authorities ,the ARC Authority need to deposit a sum @ 99769.00 Per Month. Accordingly vide Lt No-3305/16.8.2018 of E.O,Choudwar Municipality , a demand notice was served as follows-

Total demand Oct'2017 to September 2018 @99769.00P.M	1197228.00
Deduct ARC Paid @72261.00 PM vide DD428277/1.9.17=216783	(-)433566.00
ARC Paid vide DD434351/3.2.18=216783	
Total=433566.00	
Balance to Pay as on Sept 2018	763662.00
Add Demand from Oct 2018 to March 2019 i.e 6Months @ 99769.00PM	(+)598614.00
Balance outstanding to Pay by ARC to Mpty as on 31.03.2019	1362276.00

As per notes at page N-15/16.2.2018 of the File No-XIV-5/16, the ARC has deposited @72261.00PM i.e Rs 433566.00 for 6 Months i.e from Oct-2017 to March -2018.

Vide Lt No-4747/20.10.2018 & Lt No-3119/2.11.2019 the EO, Choudwar Mpty has issued letter to ARC Authorities to deposit the balance of Rs 433566.00 instead of Rs 763662.00 which was the demand as on Sept.2018.

Hence It was asked to be clarified as to why less demand letter was issued to the ARC Authorities and as to what latest steps have been taken in this regard for realization of the outstanding dues pending on the ARC. But no compliance is furnished by the Local authority. However a sum of Rs 1362276.00 is kept under objection till its realization.

13.23 - Less/Non deposit of Collected amount towards Shop Rent dues of Market Complex

The M.R Book having Receipt No from 70801 to 70900 could not be made available to Audit as it is reported to be stolen /missed from Saroj Rout, Ex TD. But from cross examination of the DCB of Market Complex for 2018-19 and manual Data sheet supplied by the Ex TD etc with reference to the Cashier's Cash Book and Accountant's Cash Book for 2018-19, it was revealed that an amount to the tune of Rs 29950.00 as details furnished below was less deposited in the Cashier's Cash Book.

As per DCB of Market Complex and Statement of Saroj Rout, Ex TD the following amounts were collected during 2018-19-

Date	Tenant of the Market Complex	Amount Collected as per DCB for 2018-19 for which no MR reference is available to Audit
7.6.18	Sudhansu Sekhar Mishra	1000
4.6.18	Ramesh Chandra Sahoo	1400
4.6.18	Priyadarsini Swain	31600
4.6.18	Rajendra Kumar Sahoo	20000
6.7.18	Ramesh Chandra Sahoo	1400
13.6.18	Rajendra Kumar Swain	8000
21.11.18	Baikunthanath Prusty	19000
29.5.18	Sudarsan Prusty	8000
5.6.18	Kirtan Kuanr	20400
5.6.18	Antaryami Sahoo	10000
5.6.18	Anil Kumar Sahoo	9000
6.6.18	Suresh Behera	10000
6.6.18	Multaf Khan	10000
26.6.18	Pravasini Dhal	6000
26.6.18	Pravasini Dhal	3000
2.6.18	Abhaya Kumar Mohanty	19800
30.5.18	Babuli Sahoo	15150
18.6.18	Ratnamani Beura	5000
25.6.18	Sanjiv Tripathy	2000
13.12.18	Pravat Kumar Parida	3000
	Grand Total	Rs 203750.00

As per Cashier's Cash Book the following amounts were found to be deposited by Saroj Rout, Ex TD towards shop room rents of Market Complex-

Date of deposit in Cashier's Cash Book	Amount
30.4.18	3000
8.5.18	5000
22.5.18	2400
24.5.18	8000
6.6.18	98000
7.6.18	20000
9.7.18	34400
13.12.18	3000
Total during 2018-19	Rs 173800.00

Hence it is evident from the aforementioned data that a sum of Rs 29950.00 (203750.00 - 173800.00) was less/non deposited out of the collected amount of Shop rent from market Complex by the Ex TD, Saroj Rout, which could not be clarified to the Audit. Hence Ex TD, Saroj Rout is held responsible for such loss to the Municipal Coffor.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Rout	Ex S.C, Incharge T.D	C.O-E.O, Dhenkanal Municipality, Dhenkanal	29950

PARA: 14 AUDIT OF EXPENDITURE
14.1 - Excess draft amount shown in Cash Book towards purchase of PDS Commodities.

On verification of the PDS Cash Book wrt correspondence File it is revealed that the purchase of PDS commodities for the month of March/April 2019 vide Voucher No-38/Dated 25.02.2019 and cheque No-040313, an amount of Rs 78084.00. But in Cash Book draft amount is shown as Rs 78406.00 instead of Rs 78084.00. Hence excess expenditure of Rs 322.00(78404.00-78084.00) can not be admitted in Audit which needs recovery.

In compliance to the POM 35/2.11.2019, the Local authority complied that the excess amount of Rs 322.00 has been recovered & deposited in Cashiers Cash Book vide MR No-77255/Dated 30.12.2019. Hence the objection is settled and dropped.

14.2 - Non realization of cost of Empty Rice & Wheat Gunny Bags under PDS

On checking of the ward wise Sale Register & deposit register wrt Cash Book, It was seen that a total of Rs 15857.00Qntl of PDS commodities were sold in different Wards for the year 2018-19. But the cost of empty gunny Bags of Rs 317140.00 has not been accounted for in the Municipal Fund as on 31.03.2019. The details of gunny Bags are furnished below.

Particulars of the Item	Sale of Rice in Qntls
PHH Rice	7109 Qntls
AAY Rice	1614 Qntls
Wheat	6265 Qntls
State Rice	869 Qntls
Total	15857 Qntls
	i.e 15857 x2 =31714 Bags @10.00 Per Bag = Rs 317140.00

In Compliance to the POM 36/2.11.2019 raised on the score the Local Authority complied that the cost of empty Gunny Bags have been deposited in the month of August 2019 in Financial Year 2019-20 after being sold to the highest quoted bidder i.e Tarini Traders, Cuttack as per the rate fixed on the quantity of the Gunny Bags such as 1st Quality, 2nd Quality and 3rd Quality. Similarly the Polythene Bags were also categorized on three qualities i.e 1st, 2nd, 3rd. It was sold after the financial year 2018-19. As the cost of the Gunny Bags were deposited in the year 2019-20 year, the above para may kindly be dropped.

It may be a fact as stated above. But the current Audit could not confirm the genuineness of the fact stated above. No documental evidence could also be made available to Audit to ensure as to whether the amount deposited towards the cost of Gunny Bags of the Year 2018-19 was true. Another point of objection is raised as to why so much delay was made to dispose off the Gunny Bags. Again the categorization of the Gunny Bags from 1st Category to 3rd Category bears

no justification at all. All these things points out the negligence of the dealing Assistants to deal the matter within a specific time frame.

Under the circumstances the compliance of the Ex sales Center In charge can not be accepted as genuine to settle the objection raised on the score. Hence the objection stands for recovery. For this irregularity the following officials are considered equally responsible.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	105714
2	Sri Mahadev Prasad Jena	Senior Assistant	C.O-E.O,Choudwar Municipality,Choudwar,Cuttack	105713
3	Sri Bichitrananda Swain	Junior Assistant	C.O-E.O, Choudwar Municipality Choudwar,Dist-Cuttack	105713

14.3 - Non realization of License fee from the occupants of Municipal Quarters. POM 110/2.12.2019

On scrutiny of the quarter rent recovery register, it was seen that a total sum of Rs.324200.00 was not recovered from the following occupants for the period of occupation indicated against each during 2017-18.It was further seen that some of them either transferred or have been retired from service since long are still in occupation of quarters without depositing the required license fees. The details of non-realization of house rent is furnished below.

Name of Occupant	Present status	Arrear Demand	Current Demand	Total	Amount recovered	Balance.
Maguni Ch.Parida	Transfer to Barbil MPLTY.w.e.f.17.11.06	219800.00	36000.00	255800.00	0.00	255800.00
Panchanan Bhanja	Retired on 30.11.16	31200.00	36000.00	67200.00	6000.00 Collected from Pension@2000.00 Per Month Wef 12/18 to 2/19)	61200.00
Municipality Union		3600.00	3600.00	7200.00	0.00	7200.00
	Total	254600.00	75600.00	330200.00	6000.00	324200.00

As per FD circular issued in respect of allotment and recovery of licence fees of govt. quarters a retired govt employee can retain govt quarter upto 4 months @ flat license fee and beyond that upto 2 months @ two times the flat license fee and after that the occupation of quarters is treated as unauthorised and warrants recovery of house rent at market price i.e 10 times the flat license fees. Non recovery of house rent is a loss of municipality fund which may be recovered and compliance to audit.

In Compliance to the audit objection Memo. It was stated that steps will be taken by giving reminder letter for recovery as per Office Order No-39/N arrear dues Payment File.

As such the dues for the current year is amounting to Rs 75,600.00 needs to be recovered treating the same as loss to the ULB. The then EOs are held fully responsible for this loss.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	50400
2	Sri Satyabrat Mantry	E.O	C.O-E.O,Chandabali NAC,Now under Suspension Placed at DUDA,Bhadrak,Dist-Bhadrak	9450
3	Dr Abinash Rout,OAS	E.O	C.O-CMC,Cuttack,Now Placed as Dy.Commissioner Land Acquisition ,Cuttack	15750

14.4 - Excess payment of Salary - POM 111/2.12.2019

On checking of the pay acquaintance roll and service book along with the personal file of Sri Jhulendra Kumar Nayak, TC it was revealed that a sum of Rs.123654.00 was paid in excess to Sri Nayak towards salary paid to him during 2018-19 as per the interim order of the Hon'ble High Court dt 07.09.2012 and its subsequent extension till 28.01.2016 received by this municipality vide memo No.3305(2) , dt 25.1.16 of the High Court of Odisha. In above context, it is to be mentioned that the Govt in H&UD Dept, Odisha directed to the E.O Choudwar Municipality to revoke the regularisation of service of Sri Nayak vide L.No.21777/HUD,dt.3.8.12 on the ground that before regularisation of service no approval was obtained from Govt in H&UD Deptt and concurrence from the FD. Accordingly, EO revoked the service regularisation order of Sri Nayak vide O.O.No.1823/7.8.12. After this Sri Nayak filed a writ petition vide WP(C) No.15784/12 before the Hon'ble High Court challenging the order of both the govt and revoke order of EO.

In view of the non-existence of both the impugned orders dt.3.8.12 of Govt. in H&UD deptt & dt 7.8.12 of E.O, Choudwar Municipality and as per the interim order of Hon'ble High Court the salary of Sri Nayak, TC should be drawn as on 07.9.2012 in the following scale of pay.

Pay – 6680.00 GP- 1650.00 DA – 5998 (@72% of pay+GP) HRA- 417.00 = Total Rs 14745.00

But in contravention of above interim Hon'ble HC order, Sri Nayak, TC was paid at the following rate after sanction of increment till 01.06.2016

Pay – 8060 PM + GP- 1900

& DA- 13844 @ (139% from 03/18 to 4/18)

14143 @ (142% from 5/18 to 10/18)

14741 @ (148% from 11/18 to 2/19)

Arrear DA from 1/18 to 4/18 ;Rs 1196.00, Arrear DA from 7/18 to 10/18;Rs 2392.00 & HRA -498

Hence the following differential amount needs recovery

Gross Salary due – 176940.00, Gross salary drawn- 300594.00, Excess Payment salary- 123654.00

This aspect has been pointed out since last Audits. Hence clarification was sought for seeking why no tangible steps are being taken in this regard till date. Any latest development on the matter to be clarified to Audit.

In response to audit objection memo no reply was furnished by the EO. Hence the objection holds good and steps may therefore be taken to recover Rs.123654.00 from Sri Jhulendra Kumar Nayak, TC and compliance reported.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jhulendra Kumar Nayak	T.C	C.O-EO, Choudwar Municipality, DIST.CUTTACK	123654

14.5 - Excess paid to CESU towards Electric Dues of different Consumer Points of Choudwar Municipality for 2018-19-

On verification of the Electricity dues Payment File along with the connected Electricity Bills of different Consumer Points of Choudwar Municipality during 2018-19 It was revealed that the Municipality has sustained Loss by irregularly paying excess to the tune of Rs 566798.00 to CESU. Before payment of the Electricity Bills ,the section need to verify the genuineness of the Bill in respect of arrear demands actual outstanding etc. It was found that though no arrear is outstanding ,but the same is demanded by the CESU once again and the same is paid by the Municipality without any cross examination of the facts and figures. Again in current demands the same amount for the same period i.e for 2/2019

(Details furnished below in a tabular Format) is demanded twice ,which is also paid without any verification, leading to over/double/excess payment.

Electric Bill Paid to CESU-

1) Office Building-

Voucher No/Date	Consumer No	Month	Amount(Arrear+Current)	Excess Payment Status
586/25.7.2018	681	4,5,6/2018	61230.00	Paid
677/25.8.2018		7/2018	17087.00	Paid
853/25.9.2018		8/2018	19358.00	Paid
1013/3.11.2018		9/2018	Arrear 19609.00+Current	As No arrear is outstanding

			18949.00=Rs38558.0(-) Rebate 245.00=Rs38313.00 Paid	for 9/2018,so Excess Paid=Rs19609.00
1418/25.1.2019		10,11,12/2018	35464.00	Paid
1520/29.3.2019		1,2,3/2019	27753.00	Paid

2) Street Light-

Voucher No/Date	Consumer No	Month	Amoun of Arrear	Amount of Current	Total	Excess Payment Status
587/26.7.2018	ICI-007	3,4,5,6/2018	161375	54554		
	ICI-011		11967	4046		
	ICI-012		149423	50513		
	ICI-085		131621	-9297		
	CED2635		68704	8319		
	ICI084		5991	2025		
		Total	529081.00	110160.00	639241.00	After Rebate Paid Rs 635855.00.So Excess Paid=0.00

Voucher No/Date	Consumer No	Month	Amoun of Arrear	Amount of Current	Total	Excess Payment Status
854/25.9.2018	ICI-014	8/2018	Arrear upto 6/2018)=150724.00	31152		
	ICBT-010		54	5902		
	CED2635		74	7830		
	ICI-084		19	1980		
	ICI011		38	3955		
	ICI007		512	53335		
	ICI012		474	49383		
		Total	151894	153537	305432	
	ICI014 has not been paid for 3,4,5,6,7		-150724	-1457(Rebate)		
			1171	152080.00 (+)Arr150724.00= Rs302804.00 But paid Rs 303975.00		Excess Paid=Rs1171.00

Voucher No/Date	Consumer No	Month	Amoun of Arrear	Amount of Current	Total	Excess Payment Status
678/25.8.2018	ICBT-010	7/2018	22989	5893		
	ICI007		1536	55354		
	ICI011		114	4105		
	ICI012		1422	51254		
	ICI085		1	3358		
	CED2635		222	8710		
	ICI084		58	2055		
		Total	26342	130760	157102 is due But paid Rs 155854 after Rebate	
	ICBT010 has not been paid for 3,4,5,6		-22989	-1248		

			3353	129512		Excess Paid 3353.00
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Voucher No/Date	Consumer No	Month	Amount of Arrear	Amount of Current	Total	Excess Payment Status
1014/3.11.2018	ICI007	9/2018	53845	53334	107129 due. But Paid 106667.00 after Rebate.	
				-512		
				52822(Actually to be paid)		Excess Paid Rs 53845.00
1015/3.11.2018	ICI012	9/2018	49858	49387	99242 due. But Paid 98767.00 after Rebate	
				-474(Rebate)		
				48909(Actually to be Paid)		Excess Paid 49858.00
1016/3.11.2018	ICI085	9/2018	90	3358		
	ICBT010		5957	5678		
	CED2635		7904	7830		
	ICI084		1999	1980		
	ICI011		3993	3955		
			19943	22801	42744 .00. But Paid Rs 42513.00 after Rebate	
				-231(rebate)		
				22570.00 to be paid		Excess Paid 19943.00

Vr No 1521/29.3.19	Point	Arrear	Current	Total	Period of Bill
	ICI014(1,2/2019)	31320	30517		1.1.19 to 31.1.19
	ICI014	61837	29979		1.2.19 to 28.2.19
	ICI014	91816	29979		1.2.19 to 28.2.19
	ICBT010	0	5721		1.1.19 to 31.1.19
	ICBT010	5721	5667		1.2.19 to 28.2.19
	ICBT010	11388	5667		1.2.19 to 28.2.19
	ICI007	0	53754		1.1.19 to 31.1.19
	ICI007	57354	53228		1.2.19 to 28.2.19
	ICI007	106982	53228		1.2.19 to 28.2.19
	10498035(K.M.Kapaleswar)	106642	1004		
	10781489(K.M,New Gandhi Chhak)	28664	24046		
	10483300(No Place is ascertained)	137442	2837		
	10444931(Town Hall,Gandhi Chhak)	121025	10712		
	ICI011	0	3986		1.1.19 to 31.1.19
	ICI011	3986	3947		1.2.19 to 28.2.19
	ICI011	7933	3947		1.2.19 to 28.2.19
	ICI012	0	49773		1.1.19 to 31.1.19
	ICI012	49773	49286		1.2.19 to 28.2.19
	ICI012	99059	49286		1.2.19 to 28.2.19
	CED2635	0	10846		1.1.19 to 31.1.19
	CED2635	10846	11725		1.2.19 to 28.2.19

	CED2635	22571	11725		1.2.19 to 28.2.19
	ICI084	0	1976		1.1.19 to 31.1.19
	ICI084	1976	1976		1.2.19 to 28.2.19
	ICI084	3952	1976		1.2.19 to 28.2.19
	Total	956687.00	506788.00		
		-562914.00 (Arrear wrongly Shown)	155808.00(Double Bill in Current for 2/2019)		
	Total Bill presented by CESU	393773.00	350986.00	931939.00	
Details of Excess Paid in Arrear	As per Audit It was found that arrear shown for 1/19 was earlier paid in Bill for 12/18 ,having no arrear at all for 1/19 as per the details furnished below-		Wrongly Bill presented twice for the period 1.2.19 to 28.2.19		
1	10498035	10498035,K.M,Kapaleswar arrear 3/18 to1/19 (11monthsx1004.00 as per present Bill 15.1.2019 to 14.2.2019 =11044.00 So Excess Shown=106642.00-11044.00=Rs 95598.00			
2	10483300	10483300(No Place is ascertained) Arrear 3/18 to 1/19 (11Months x2837.00 as per present Bill =Rs 31207.00 So Excess Shown=137442.00-31207.00=Rs 106235.00			
3	ICI014	-184973	-29979		
4	ICBT010	-17109	-5667		
5	ICI007	-160736	-53228		
6	ICI011	-11919	-3947		
7	ICI012	-148832	-49286		
8	CED2635	-33417	-11725		
9	ICI084	-5928	-1976		
	Actual Due for Payment	(+)161940.00	(+)350980.00	512920.00.But actually Paid Rs 931939.00.Leading to excess Payment of Rs 419019.00	Excess Paid Rs 419019.00
	Grand Total of excess Payment during 2018-19				Rs 566798.00

POM 112/2.12.2019 -

In Compliance to the audit objection Memo. A copy of the memo No 3579/Dated 20.12.2019 addressed to the The Sub Divisional Officer (Elect.),CESU,Choudwar, Cuttack pertaining to excess payment of Rs 566798.00, as detailed above was submitted to the Audit. But just writing a letter to the CESU can not settle the objection. Before making any payment the section is to judiciously study the genuineness of the payment. But here this aspect has been completely violated. Hence for the time being till the objected amount is not adjusted/refunded the following officials are equally held responsible treating this excess payment as Loss to the Municipal coffer for which the following officials are considered responsible.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)

1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	188933
2	Sri Mahadev Prasad Jena	Senior Assistant	C.O-E.O,Choudwar Municipality,Choudwar,Cuttack	188933
3	S.K.Rajuddin	Junior Assistant	C.O-E.O CHOUDWAR MUNICIPALITY.,DIST.CUTTACK	188932

14.6 - Justification of appointment of Lineman grade I & II and Electrical helpers through outsourcing- POM 114/2.12.2019

Verification of file No.IV.Estt.49/17, regarding engagement of man power through service provider agency Kalinga Warriors, it was revealed that a total number of 39 nos of employees have been engaged by the Municipality in different post through the agency w.e.f 01.09.2017. Out of the above total number of employees 8 nos of employees have been posted as Electrician Gr-1, Gr-2, and Electrical helpers. In the above context it is to be mentioned that the new installation including day to day repair and maintenance of street lights in the Municipality area has been handed over to EESL on outsourcing basis as per the agreement executed between the EO, Choudwar Municipality and EESL company on dated 03.08.2017. Thus in view of outsourcing of Electrical Repair and Maintenance work, there was no justification in appointment of Electrical line man and helpers through the Kalinga Warrior Man Power Service Provider Cuttack. Therefore, the expenditure out of Municipal fund bears no accountability on such unnecessary appointments. The details of expenditure towards payment of remuneration to above 8 nos of appointees incurred after the execution of the agreement are furnished below.

SI No	Name of the Staff	Period	Amount
1	Rashmiranjan Das,Lineman,Grade-I	3/18@273.50x27days	7384.50
		4/18 to 9/18@284.30x158days	44919.40
		10/18 to 2/19@264.30x130Days	34359.00
		Total(2018-19)	86701.90
2	Logesh Das,Line Man/Mulia Gradel	3/18@273.50x27days	7384.50
		4/18 to 9/18@284.30x158days	44919.40
		10/18 to 2/19@224.30x130Days	29159.00
		Total(2018-19)	81462.90
3	Manas Ranjan Behera,Line Man,Grade-II	3/18@253.50x27days	6844.50
		4/18 to 9/18@264.30x158days	41759.40
		10/18 to 2/19@264.30x130Days	34359
		Total(2018-19)	82962.90
4	Rabindra Barik,Line Man/Mulia Grade-II	3/18@253.50x27days	6844.50
		4/18 to 9/18@264.30x158days	41759.40
		10/18 to 2/19@224.30x130Days	29159
		Total(2018-19)	77762.90
5	Siba Nayak,Line Man/Mulia Grade-II	3/18@253.50x27days	6844.50
		4/18 to 9/18@264.30x158days	41759.40
		10/18 to 2/19@224.30x130Days	29159
		Total(2018-19)	77762.90
6	S.K.Budhan,Line Man/Mulia Grade-II	3/18@253.50x27days	6844.50
		4/18 to 9/18@264.30x158days	41759.40
		10/18 to 2/19@224.30x130Days	29159
		Total(2018-19)	77762.90
7	Pradeep Kumar Samal,Ele Helper/Mulia	3/18@213.50x27days	5764.50
		4/18 to 9/18@224.30x158days	35439.40
		10/18 to 2/19@224.30x130Days	29159
		Total(2018-19)	70362.90
8	Prahallad Kumar Sahoo,Ele Helper/Mulia	3/18@213.50x27days	5764.50
		4/18 to 9/18@224.30x158days	35439.40

	10/18 to 2/19@224.30x130Days	29159
	Total(2018-19)	70362.90
	Grand Total	625142.20

Clarification was sought for as to how it was complied to the same & similar Para raised vide Para 14-6 of last e DAR that they have been disengaged w.e.f 30.11.2018.

The E.O. stated that the real repair and maintenance work started after the execution of the agreement on 29.12.2018. However, no evidence was produced to audit regarding signing of agreement on 29.12.2018. Hence till production of the agreement dtd.29.12.2018 the amount spent on the score to the tune of Rs 625142.00 is kept under objection.

14.7 - Irregularity noticed in payment to the Ori-Soft Techno Ware P Ltd towards Website Development - POM 132/10.12.2019

On verification of the following payments to the OriSoft Techno Ware (P) Ltd towards Website Development at Choudwar Municipality,Cuttack, it was found that payments are being made without ensuring the quality of services actually delivered by the Agency.

Voucher No/date	Amount	Particulars
112/21.4.2018	49560.00	Website Design & Developping
1349/29.11.18	21240.00	Renewal Maintenance Charges(Yearly)
Total	70800.00	

On going through the comaparing Statement It was found that OriSoft Technoware (P)Ltd was the L1 of Rs 42000.00 Plus 18% GST of Rs 7560.00 i.e Total of Rs 49560.00. Here no mention was found in regards to yearly maintenance Charges.

But the Agency had committed to fulfill the following responsibilities.i.e-

1	Domain Name Registration
2	Hosting Space 1GB
3	Database 1GB
4	Designing & Development
5	1Year Free Maintenance
6	100% Payment upon the completion of the Task after making Site Live
7	Training Will be Provided by the OriSoft Agency to the Staff on how to use the System.

But in the note Sheet of the File It was no where found to the effect that whether the Site was made Live or any training Programme was provided by the OriSoft Agency to the Staff of the Concerned user group of Municipality Employees on how to use the System. It could not be clear as to from which date the system was made effective for use by the user groups of Municipal Staff.No certification of any technically competent official of the Municipality i.e Subhadra Nayak,MIS is available in respect of succesfull implementation of the Website Development at Choudwar Municipality,Cuttack.

Further clarification sought for regarding how & why annual maintenance charges @ 18000.00 Plus 18% GST is being regularly paid which was not included at the time of calling of Quotation Call Notice vide Lt No-4569/26.12.2017 or preparation of Comparing Statement .

In Compliance to the audit objection Memo. It was stated that the concerned File was not rooted from the Computer Programmer. She was also unknown about the File and the payment matter.The said File never moved through her for any kind of certification till date. Sri Bijaya Kumar Swain,Ex Jr.Asst was the dealing Assistant for that File and now Sri Purna Chandra Pani is dealing it. What she checked today on Internet the said website is functioning.

But what sort of functioning was desired out of this ,what is it's utility and why all the required formalities were not observed before payment of all these dues is some of the questions which needs justified answer. It should always kept in mind whether the Municipality is getting all the service benefits for which huge payments are being made on a recurring basis.

Keeping in view of the aforementioned defects and deficiencies , It could not be clarified to Audit as to why the above payments to the tune of Rs 70800.00 to the Ori Soft Agency will not be treated as inadmissible and irregular payment. However a sum of Rs 70800.00 is kept under objection till detailed clarification over the matter is furnished before next audit.

14.8 - Justification of irregular reduction of Cash Book Balnce of SBM Account as on 1.4.2018- POM 133/18.12.2019

It was revealed that the Opening Balance of SBM Cash Book as on 1.4.2018 is taken as 21353026.00. But as per Last e DAR the Closing balance of SBM

Cash Book as on 31.03.2018 is shown as Rs 24957756.00, which need be carried forward as the Opening Balance as on 1.4.2018. In last Audit the CB of SBM Cash Book as on 31.03.2018 as per Audit is mentioned as Rs 25080969.00 i.e excess by Rs 123213.00 from the Cash Book Balance.

The details of CB as on 31.03.2018(as per last e DAR) in SBM cash Book is as follows-

1)In AXIS Bank 913010034890163 ; Rs 3341718.00

2) In ICICI Bank 101301000488 ;Rs 21739251.00

Total ;Rs 25080969.00

Then It was asked for clarification to Audit as to why the CB of SBM Cash Book as on 31.03.2018 was less carried forward as OB to Dated 1.4.2018. Again the reference of the **Axis** Bank Account No 913010034890163 of Rs 3341718.00 was totally deleted from the details of OB of 1.4.2018 as well as CB of Dated 31.03.2019.

The irregular withdrawals pertaining to non SBM transactions as details furnished below can not be admitted in Audit,which may please be clarified early.

Cheque No/date	Amount	Particulars of Withdrawal
71061/1.6.2018	41983.00	To Chandan Kumar Das
5319/12.6.2018	1500.00	Paid to Dalijoda
5320/12.6.2018	3150.00	Paid to Suryaprabha Prop. Bikash S
Total	46633.00	

In Compliance to the audit objection Memo. It was stated nothing.

Hence a sum of Rs 3341718.00 is kept under objection and a sum of Rs 46633.00 being unauthorizedly withdrawn is suggested for recovery from the E.O and the Accountant in equal share.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	23317
2	Sri Mahadev Prasad Jena	Senior Assistant	C.O-E.O,Choudwar Municipality,Choudwar,Cuttack	23316

14.9 - Excess paid in 5th Pay Arrear Payment Bill of Sri Amar Kishore Mohanty ,Retired Peon- POM 125/4.12.2019

On verification of the 5th Pay Arrear Bill of Sri Amar Kishore Mohanty,Retired Peon for the period from January 1996 to December 2005,It was found that the actual net dues (basing upon calculation sheet enclosed to the File) , for payment comes to Rs 121472.00 as per details furnished in a separate Statement . But he was paid a total sum of Rs 129474.00 in different Phases as the net dues for payment was mistakenly mentioned as Rs 129474.00 instead of actual of Rs 121472.00 in the manually maintained outstanding Ledger .This has resulted in excess payment of Rs 8002.00 to **Sri Amar Kishore Mohanty ,Retired Peon** ,which can not be admitted in Audit . This may please be clarified to Audit.

5th Pay Arrear Bill of Sri Amar Kishore Mohanty, of Choudwar Municipality as per H&U.D.Deptt. Letter No.10261/dt.05.05.2017 and No.16634/dt.22.07.2017 read with Council Resolution No.40/dt.29.05.2017

Amount Due						Amount Drawn					Voucher No. & Dt.	Balance Amount to be drawn
Period	Pay	DP	DA	I.R	Total	Pay	DP	DA	I.R	Total		
Jan-96	2610.00	0.00	0.00	0.00	2610.00	822.00	0.00	1118.00	0.00	1940.00		670.00
Feb-96	2610.00	0.00	0.00	0.00	2610.00	822.00	0.00	1118.00	0.00	1940.00		670.00
Mar-96	2610.00	0.00	0.00	0.00	2610.00	822.00	0.00	1118.00	0.00	1940.00		670.00
Apr-96	2610.00	0.00	0.00	0.00	2610.00	822.00	0.00	1118.00	100.00	2040.00		570.00
May-96	2610.00	0.00	0.00	0.00	2610.00	822.00	0.00	1118.00	100.00	2040.00		570.00
SL	2610.00	0.00	0.00	0.00	2610.00	834.00	0.00	1234.00	200.00	2268.00		342.00
Jun-96	2610.00	0.00	0.00	0.00	2610.00	834.00	0.00	1234.00	200.00	2268.00		342.00
AI						12.00	0.00	18.00	0.00	30.00		

Jul-96	2610.00	0.00	104.00	0.00	2714.00	834.00	0.00	1234.00	200.00	2268.00		446.00
Aug-96	2610.00	0.00	104.00	0.00	2714.00	834.00	0.00	1234.00	200.00	2268.00		446.00
Sep-96	2610.00	0.00	104.00	0.00	2714.00	834.00	0.00	1234.00	200.00	2268.00		446.00
Oct-96	2610.00	0.00	104.00	0.00	2714.00	834.00	0.00	1234.00	200.00	2268.00		446.00
Nov-96	2610.00	0.00	104.00	0.00	2714.00	834.00	0.00	1326.00	200.00	2360.00		354.00
Dec-96	2610.00	0.00	104.00	0.00	2714.00	834.00	0.00	1326.00	200.00	2360.00		354.00
ADA					0.00			460.00	0.00	460.00		
Jan-97	2670.00	0.00	214.00	0.00	2884.00	834.00	0.00	1326.00	200.00	2360.00		524.00
Feb-97	2670.00	0.00	214.00	0.00	2884.00	834.00	0.00	1326.00	200.00	2360.00		524.00
Mar-97	2670.00	0.00	214.00	0.00	2884.00	834.00	0.00	1326.00	200.00	2360.00		524.00
Apr-97	2670.00	0.00	214.00	0.00	2884.00	834.00	0.00	1326.00	200.00	2360.00		524.00
IR									300.00	300.00		
May-97	2670.00	0.00	214.00	0.00	2884.00	846.00	0.00	1345.00	200.00	2391.00		493.00
Jun-97	2670.00	0.00	214.00	0.00	2884.00	846.00	0.00	1345.00	200.00	2391.00		493.00
Jul-97	2670.00	0.00	347.00	0.00	3017.00	846.00	0.00	1345.00	200.00	2391.00		626.00
Aug-97	2670.00	0.00	347.00	0.00	3017.00	846.00	0.00	1438.00	200.00	2484.00		533.00
Sep-97	2670.00	0.00	347.00	0.00	3017.00	846.00	0.00	1438.00	200.00	2484.00		533.00
DA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	647.00	0.00	647.00		
Oct-97	2670.00	0.00	347.00	0.00	3017.00	846.00	0.00	1438.00	200.00	2484.00		533.00
Nov-97	2670.00	0.00	347.00	0.00	3017.00	846.00	0.00	1438.00	200.00	2484.00		533.00
Dec-97	2670.00	0.00	347.00	0.00	3017.00	846.00	0.00	1438.00	200.00	2484.00		533.00
Jan-98	2730.00	0.00	337.00	0.00	3067.00	846.00	0.00	1540.00	200.00	2586.00		481.00
Feb-98	2730.00	0.00	337.00	0.00	3067.00	846.00	0.00	1540.00	200.00	2586.00		481.00
Mar-98	2730.00	0.00	337.00	0.00	3067.00	846.00	0.00	1540.00	200.00	2586.00		481.00
Apr-98	2730.00	0.00	337.00	0.00	3067.00	846.00	0.00	1540.00	300.00	2686.00		381.00
May-98	2730.00	0.00	337.00	0.00	3067.00	858.00	0.00	1562.00	300.00	2720.00		347.00
DA					0.00			404.00	0.00	404.00		-404.00
Jun-98	2730.00	0.00	337.00	0.00	3067.00	858.00	0.00	1562.00	300.00	2720.00		347.00
Jul-98	2730.00	0.00	601.00	0.00	3331.00	858.00	0.00	1562.00	300.00	2720.00		611.00
Aug-98	2730.00	0.00	601.00	0.00	3331.00	858.00	0.00	1562.00	300.00	2720.00		611.00
Sep-98	2730.00	0.00	601.00	0.00	3331.00	858.00	0.00	1562.00	300.00	2720.00		611.00
Oct-98	2730.00	0.00	601.00	0.00	3331.00	858.00	0.00	1562.00	300.00	2720.00		611.00
SL	2730.00	0.00	601.00	0.00	3331.00	858.00	0.00	1562.00	0.00	2420.00		911.00
Nov-98	2730.00	0.00	601.00	0.00	3331.00	858.00	0.00	1562.00	300.00	2720.00		611.00
Dec-98	2378.00	0.00	513.00	0.00	2891.00	747.00	0.00	1360.00	261.00	2368.00		523.00
Jan-99	2790.00	0.00	893.00	0.00	3683.00	858.00	0.00	1562.00	300.00	2720.00		963.00
Feb-99	2790.00	0.00	893.00	0.00	3683.00	858.00	0.00	1562.00	300.00	2720.00		963.00
Mar-99	2790.00	0.00	893.00	0.00	3683.00	858.00	0.00	1562.00	300.00	2720.00		963.00
Apr-99	2790.00	0.00	893.00	0.00	3683.00	772.00	0.00	1405.00	270.00	2447.00		1236.00
May-99	2790.00	0.00	893.00	0.00	3683.00	871.00	0.00	1585.00	300.00	2756.00		927.00
EL						111.00	0.00	202.00	39.00	352.00		
Jun-99	2790.00	0.00	893.00	0.00	3683.00	871.00	0.00	1585.00	300.00	2756.00		927.00
DP						1295.00	0.00	0.00	0.00	1295.00		
Jul-99	2790.00	0.00	1032.00	0.00	3822.00	871.00	0.00	1585.00	300.00	2756.00		1066.00
Aug-99	2790.00	0.00	1032.00	0.00	3822.00	871.00	0.00	1585.00	300.00	2756.00		1066.00
Sep-99	2790.00	0.00	1032.00	0.00	3822.00	871.00	0.00	1585.00	300.00	2756.00		1066.00
Oct-99	2790.00	0.00	1032.00	0.00	3822.00	871.00	0.00	1585.00	300.00	2756.00		1066.00
Nov-99	2790.00	0.00	1032.00	0.00	3822.00	871.00	0.00	1585.00	300.00	2756.00		1066.00
Dec-99	2790.00	0.00	1032.00	0.00	3822.00	871.00	0.00	1585.00	300.00	2756.00		1066.00
Jan-00	2850.00	0.00	1083.00	0.00	3933.00	871.00	0.00	1585.00	300.00	2756.00		1177.00
Feb-00	2850.00	0.00	1083.00	0.00	3933.00	871.00	0.00	1585.00	300.00	2756.00		1177.00
Mar-00	2850.00	0.00	1083.00	0.00	3933.00	871.00	0.00	1585.00	300.00	2756.00		1177.00

Apr-00	2850.00	0.00	1083.00	0.00	3933.00	871.00	0.00	1585.00	300.00	2756.00		1177.00
May-00	2850.00	0.00	1083.00	0.00	3933.00	871.00	0.00	1585.00	300.00	2756.00		1177.00
Jun-00	2850.00	0.00	1083.00	0.00	3933.00	871.00	0.00	1585.00	300.00	2756.00		1177.00
Jul-00	2850.00	0.00	1169.00	0.00	4019.00	871.00	0.00	1585.00	300.00	2756.00		1263.00
Aug-00	2574.00	0.00	1055.00	0.00	3629.00	759.00	0.00	1381.00	261.00	2401.00		1228.00
ADV						871.00	0.00	1585.00	0.00	2456.00		
Sep-5days	475.00	0.00	195.00	0.00	670.00	145.00	0.00	264.00	50.00	459.00		211.00
Oct-00	2850.00	0.00	1169.00	0.00	4019.00	871.00	0.00	1585.00	300.00	2756.00		1263.00
SL	2850.00	0.00	1169.00	0.00	4019.00	871.00	0.00	1585.00	0.00	2456.00		1563.00
Nov-00	2850.00	0.00	1169.00	0.00	4019.00	871.00	0.00	1585.00	300.00	2756.00		1263.00
Dec-00	2850.00	0.00	1169.00	0.00	4019.00	871.00	0.00	1585.00	300.00	2756.00		1263.00
Jan-01	2910.00	0.00	1251.00	0.00	4161.00	871.00	0.00	1585.00	300.00	2756.00		1405.00
Feb-01	2910.00	0.00	1251.00	0.00	4161.00	871.00	0.00	1585.00	300.00	2756.00		1405.00
Mar-01	2910.00	0.00	1251.00	0.00	4161.00	871.00	0.00	1585.00	300.00	2756.00		1405.00
Apr-01	2910.00	0.00	1251.00	0.00	4161.00	871.00	0.00	1585.00	300.00	2756.00		1405.00
May-01	2910.00	0.00	1251.00	0.00	4161.00	871.00	0.00	1585.00	300.00	2756.00		1405.00
Jun-01	2910.00	0.00	1251.00	0.00	4161.00	871.00	0.00	1585.00	300.00	2756.00		1405.00
Jul-01	2910.00	0.00	1310.00	0.00	4220.00	2260.00	0.00	927.00	200.00	3387.00		833.00
Aug-01	2910.00	0.00	1310.00	0.00	4220.00	2260.00	0.00	927.00	200.00	3387.00		833.00
Sep-01	2910.00	0.00	1310.00	0.00	4220.00	2320.00	0.00	951.00	200.00	3471.00		749.00
AI						396.00	0.00	726.00	0.00	1122.00		
Oct-01	2910.00	0.00	1310.00	0.00	4220.00	2320.00	0.00	951.00	200.00	3471.00		749.00
Nov-01	2910.00	0.00	1310.00	0.00	4220.00	2320.00	0.00	951.00	200.00	3471.00		749.00
AI						58.00	0.00	24.00	0.00	82.00		
Dec-01	2910.00	0.00	1310.00	0.00	4220.00	2349.00	0.00	963.00	200.00	3512.00		708.00
Jan-02	2970.00	0.00	1455.00	0.00	4425.00	2349.00	0.00	963.00	200.00	3512.00		913.00
Feb-02	2970.00	0.00	1455.00	0.00	4425.00	2349.00	0.00	963.00	200.00	3512.00		913.00
Mar-02	2970.00	0.00	1455.00	0.00	4425.00	2349.00	0.00	963.00	200.00	3512.00		913.00
Apr-02	2970.00	0.00	1455.00	0.00	4425.00	2349.00	0.00	963.00	200.00	3512.00		913.00
May-02	2970.00	0.00	1455.00	0.00	4425.00	2349.00	0.00	963.00	200.00	3512.00		913.00
Jun-02	2970.00	0.00	1455.00	0.00	4425.00	2349.00	0.00	963.00	200.00	3512.00		913.00
Jul-02	2970.00	0.00	1544.00	0.00	4514.00	2349.00	0.00	963.00	200.00	3512.00		1002.00
Aug-02	2970.00	0.00	1544.00	0.00	4514.00	2349.00	0.00	963.00	200.00	3512.00		1002.00
Sep-02	2970.00	0.00	1544.00	0.00	4514.00	2349.00	0.00	963.00	200.00	3512.00		1002.00
Oct-02	2970.00	0.00	1544.00	0.00	4514.00	2349.00	0.00	963.00	200.00	3512.00		1002.00
Nov-02	2970.00	0.00	1544.00	0.00	4514.00	2349.00	0.00	963.00	200.00	3512.00		1002.00
AI						30.00	0.00	12.00	0.00	42.00		
Dec-02	2970.00	0.00	1544.00	0.00	4514.00	2379.00	0.00	975.00	200.00	3554.00		960.00
Jan-03	3030.00	0.00	1667.00	0.00	4697.00	2379.00	0.00	975.00	200.00	3554.00		1143.00
Feb-03	3030.00	0.00	1667.00	0.00	4697.00	2379.00	0.00	975.00	200.00	3554.00		1143.00
Mar-03	3030.00	0.00	1667.00	0.00	4697.00	2379.00	0.00	975.00	200.00	3554.00		1143.00
Apr-03	3030.00	0.00	1667.00	0.00	4697.00	919.00	0.00	1893.00	300.00	3112.00		1585.00
May-03	3030.00	0.00	1667.00	0.00	4697.00	919.00	0.00	1893.00	300.00	3112.00		1585.00
Jun-03	3030.00	0.00	1667.00	0.00	4697.00	919.00	0.00	1893.00	300.00	3112.00		1585.00
Jul-03	3030.00	0.00	1788.00	0.00	4818.00	919.00	0.00	1893.00	300.00	3112.00		1706.00
Aug-03	3030.00	0.00	1788.00	0.00	4818.00	919.00	0.00	1893.00	300.00	3112.00		1706.00
Sep-03	3030.00	0.00	1788.00	0.00	4818.00	919.00	0.00	1893.00	300.00	3112.00		1706.00
Oct-03	3030.00	0.00	1788.00	0.00	4818.00	919.00	0.00	1893.00	300.00	3112.00		1706.00
Nov-03	3030.00	0.00	1788.00	0.00	4818.00	919.00	0.00	1893.00	300.00	3112.00		1706.00
Dec-03	3030.00	0.00	1788.00	0.00	4818.00	919.00	0.00	1893.00	300.00	3112.00		1706.00
Jan-04	3090.00	0.00	1885.00	0.00	4975.00	919.00	0.00	1893.00	300.00	3112.00		1863.00
Feb-04	3090.00	0.00	1885.00	0.00	4975.00	919.00	0.00	1893.00	300.00	3112.00		1863.00

Mar-04	3090.00	0.00	1885.00	0.00	4975.00	3090.00	0.00	371.00	0.00	3461.00		1514.00
Apr-04	3090.00	0.00	1885.00	0.00	4975.00	3090.00	0.00	371.00	0.00	3461.00		1514.00
May-04	3090.00	0.00	1885.00	0.00	4975.00	3090.00	0.00	371.00	0.00	3461.00		1514.00
Jun-04	3090.00	0.00	1885.00	0.00	4975.00	3090.00	0.00	371.00	0.00	3461.00		1514.00
Jul-04	3090.00	0.00	1978.00	0.00	5068.00	3090.00	0.00	371.00	0.00	3461.00		1607.00
Aug-04	3090.00	0.00	1978.00	0.00	5068.00	3150.00	0.00	378.00	0.00	3528.00		1540.00
Sep-04	3090.00	0.00	1978.00	0.00	5068.00	3150.00	0.00	378.00	0.00	3528.00		1540.00
Oct-04	3090.00	0.00	1978.00	0.00	5068.00	3150.00	0.00	378.00	0.00	3528.00		1540.00
Nov-04	3090.00	0.00	1978.00	0.00	5068.00	3150.00	0.00	378.00	0.00	3528.00		1540.00
Dec-04	3090.00	0.00	1978.00	0.00	5068.00	3150.00	0.00	378.00	0.00	3528.00		1540.00
Jan-05	3150.00	0.00	2111.00	0.00	5261.00	3150.00	0.00	378.00	0.00	3528.00		1733.00
Feb-05	3150.00	0.00	2111.00	0.00	5261.00	3150.00	0.00	378.00	0.00	3528.00		1733.00
Mar-05	3150.00	0.00	2111.00	0.00	5261.00	3150.00	0.00	378.00	0.00	3528.00		1733.00
Apr-05	3150.00	0.00	2111.00	0.00	5261.00	3150.00	0.00	378.00	0.00	3528.00		1733.00
May-05	3150.00	0.00	2111.00	0.00	5261.00	3150.00	0.00	378.00	0.00	3528.00		1733.00
Jun-05	3150.00	0.00	2111.00	0.00	5261.00	3150.00	0.00	378.00	0.00	3528.00		1733.00
Jul-05	3150.00	0.00	2237.00	0.00	5387.00	3150.00	0.00	378.00	0.00	3528.00		1859.00
Aug-05	3150.00	0.00	2237.00	0.00	5387.00	3150.00	0.00	378.00	0.00	3528.00		1859.00
AI						65.00	0.00	8.00	0.00	73.00		
Sep-05	3150.00	0.00	2237.00	0.00	5387.00	3215.00	0.00	386.00	0.00	3601.00		1786.00
Oct-05	3150.00	0.00	2237.00	0.00	5387.00	3215.00	0.00	386.00	0.00	3601.00		1786.00
Nov-05	3150.00	0.00	2237.00	0.00	5387.00	3215.00	0.00	386.00	0.00	3601.00		1786.00
Dec-05	3150.00	0.00	2237.00	0.00	5387.00	3215.00	0.00	386.00	0.00	3601.00		1786.00
ARP										1730.00		
Total	350787.00	0.00	138630.00	0.00	489417.00	189297.00	0.00	152937.00	23981.00	367945.00		121472.00

In Compliance to the audit objection Memo. It was stated that the excess 5th pay arrear amount will be deducted from his pension rationally as per office order in page No-8/N of pension order File.

For Such excess payment to the tune of Rs 8002.00 the then E.O, Sri Pranakrushna Jena is held fully responsible.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Muralidhar Tripathy	SC	C.O-E.O,Choudwar Municipality,Choudwar, Dist-Cuttack	4001
2	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	4001

14.10 - Irregular & Illegal appointment of Amin in regular Scale of Pay in abolished Post. in contravention to the Odisha Group C and Group D Posts Contractual appointment Rules 2013. Circulated vide Notification No-32010-GAD-SC-Rules-0009-2013/Gen on dated the12th November,2013. POM 117/4.12.2019

A sanctioned strength & Existing men in Position was called for from the establishment Section of the Choudwar Municipality for the year 2018-19. During the course of examination of the existing Staff Position for 2018-19,It was revealed that one Sidhinath Mantry was engaged with effect from 1.3.2019 & onwards in his 1st and new Posting as Amin against no vacant Post in regular scale of Pay in contravention to the Odisha Group C and Group D Posts (Contractual appointment) Rules 2013. Circulated vide Notification No-32010-GAD-SC-Rules-0009-2013/Gen on dated the12th November,2013.

The March 2019 pay was found to be disbursed to Mr Mantri during 2018-19.

Hence It was asked to be clarified to the Audit as to how Mr Mantri was engaged in regular scale of Pay when the said posts have already been abolished. The concerned File was required to be produced before Audit for necessary verification. But till the close of Audit the concerned File could not be made available to Audit by citing the plea that enquiry is going on in the matter and the same would be produced early.

However In Compliance to the audit objection Memo, It was stated that Sri Sidhinath Mantry, Amin of Choudwar Municipality has been disengaged from services as it has been proved that the appointment is illegal by the enquiry committee formed by the Administrator of this Municipality vide this office order

No-3413/dated 3.12.2019.

Hence It proves that the objection raised on the score was right ,which stands on it's own merit. As no amount is paid to Mr Sidhinath Mantri,Amin during 2018-19 ,then It is impressed upon the Local Authority to take steps for realization of all the financial benefits to Mr Mantri during his period of incumbency till the date of disengagement and the fact reported to the next Audit.

14.11 - Non Production of Vouchers,Bills and Files - POM 119/Dated 4.12.2019

The following Bills, Vouchers, Files pertaining to different expenses during 2018-19 could not be made available to Audit for necessary verification.

Voucher No/Date	Particulars of the Expenses	Amount
106/21.4.18	Er Dipak Kumar Pratap,Electrical Installation of Electric Panel Box at Town Hall	28320
112/21.4.18	PRIASoft Technoware Pvt. Ltd Website Dev	49560
114/21.4.18	M/S Light & Power towards Cost of Purchase of 15Wt LED,20Wt Havels in new Kalyan Mandap	160200
132/30.4.18	M/S Supreme ,Choudwar Purchased and Installation Acqua Cum Water Cooler in different Premises	40299
261/2.6.18	Paid to E.E,PHD No-II Ctc towards Cost of sinking of 10 Nos Tube Wells in ward No-12	1500000
478/18.7.18	Paid to E.E,PHD No-II Ctc towards 14 Nos of sinking Water Supply Pipe Line connection in ward No-18,08	3500000
1305/29.11.18	Paid to M/S Supreme towards Purchase of 1650w inverter	40400
669/23.8.18	Paid to Ajit Kumar Mohanty towards Spreading of Morrum near Mausima Mandir for Rathajatra in W No-10	41698
	Total	5360477.00

As Rs 50 Lacs Paid to E.E,PHD No-II Ctc towards Cost of sinking of 10 Nos Tube Wells in ward No-12 and Paid to E.E,PHD No-II Ctc towards 14 Nos of sinking Water Supply Pipe Line connection in ward No-18,08 is kept under objection vide this e DAR Para No-15-52 , it is not dealt here twice. But for a sum of Rs 360477.00 booked as Expenditure as details furnished above ,against which no Bill/Voucher etc could be made available to Audit. Under the circumstances the expenses to the tune of Rs 360477.00 can not be accepted as genuine expenditure . So that the following officials are held equally responsible for such inadmissible payments to the tune of Rs 360477.00.

Person(s) Responsible for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	180239
2	Sri Mahadev Prasad Jena	Senior Assistant	C.O-E.O,Choudwar Municipality,Choudwar,Cuttack	180238

14.12 - Para was dropped basing upon satisfactory Compliance.

14.13 - Irregularity in Temporary Public Lighting- POM 123/4.12.2019

The following expenses were found to be made during 2018-19 towards Temporary Light arrangement of different areas of the Choudwar during festive occasions –

Voucher No/Date	Particulars of the Expenses	Amount
107/21.4.2018	Paid to Sagar Pradhan of M/S Sagar Electricals towards Temporary Light for Local Festival	47947

198/16.5.2018	Paid to Sagar Pradhan of M/S Sagar Electricals towards Temporary Light for National Festival	50905
558/21.7.2018	Paid to Sagar Pradhan of M/S Sagar Electricals towards Temporary Light for Local Festival	49885
857/16.8.2018	Paid to Sagar Pradhan of M/S Sagar Electricals towards Light arrangement in different Wards.	20475
975/25.10.2018	Paid to Sagar Pradhan of M/S Sagar Electricals towards Temporary Light arrangement	76410
	Total	245622.00

On 20.2.2018 a quotation Call notice was issued for Tender of Local electrical ,Light arrangement to different Places . Accordingly the new rate was hugely enhanced as follows-

SI No	Items	Rate as per quotation call Notice No-3581/6.11.2015	Rate as per quotation call Notice Dated 20.2.2018	Rate enhanced in %
1	4' Florescent Light Fitting with Bar	25	45	80%
2	400Watt M.H.Light	160	190	19%
3	Flood Light 500Watt or Halogen Light 500Watt	54	55	1%
4	Rice Litchu per Piece	18	25	39%
5	Kathitube per Piece	14	35	150%

In respect of payment vide Payment Voucher No107/21.7.2018 , the payment was made in the previously accepted old rate as per quotation call Notice No-3581/6.11.2015 of 1st Lowest rate by Sagara Electricals .

Again the same Sagar Electricals ,Godasahi ,Choudwar became the 1st Lowest in the Tender call on Dated 28.2.2018. And all other payments were found to be made in enhanced new rate to the Sagar Electricals. The rate of sagar Electricals was found to be enhanced by varying from 1% to 150 % in respect of different items as detailed above. No effective negotiation could be made in this regard in Municipality/public interest.

Again It will be evident from the details of Occasion of Temporary Light arrangement that in very unnecessary or less important occasions these Temporary lighting arrangements were made as follows that to without any certification of the competent Authorities as to whether this was actually made in public interest as per the Bills submitted-

Vr No/Date & Amount	Bill No/date	Bill amount	Occasion	Certified or not
107/21.4.18= Rs47947.00	2/26.3.18	4995	Christmas day on 25.12.2017 in Ward No 10	not certified by any Official
	3	4996	-Do-W.N-14	-Do-
	4	2994	Mahasivaratri in Ward No-13	-Do-
	5	2992	-Do-W.N-14	-Do-
	6	2999	-Do-W.N-12	-Do-
	7	2994	-Do-W.N-18	-Do-
	8	2994	-Do-W.N-10	-Do-
	9	7999	-Do-W.N-9,2,1,5,6,15	-Do-
198/16.5.18= Rs50905.00	10/25.4.18	3990	Dolajatra in Ward No-15,16	not certified by any Official
	11	4995	-Do- Ward No1,5,11 &12	-Do-
	13	3995	Adivasi Utsab Mandapada in Ward No-14	-Do-
	14	3990	-Do- Ward No-18	-Do-
	15	3985	Ramacharita Manas in ward No-1 on Dated 8.3.2018	-Do-
	16	4995	Satyanarayan Puja in Ward No-7 on 10.3.2018	-Do-
	17	3995	Biswashanti mahayanja in ward No-4 on 16.3.2018	-Do-
	18	2990	Ramacharitamans in ward No-5 on 20.3.2018	-Do-
	19	3990	Gouranga Dharma in ward No-11 on 23.3.2018	-Do-
	20	2990	Singhabahini Maa Mangala Utsab	No Bill

558/21.7.18= Rs49885.00	31/21.5.18	4995	Ramacharita Manas in Ward No-13	not certified by any Official
	21		Basanti Durga Puja in Ward No-8 on 24.3.2018	-Do-
	22		Basanti Durga Puja in Ward No-11 on 25.3.2018	-Do-
	23		Ramacharita Manas in Ward No-17 on 25.3.2018	-Do-
	24		Ramalila in Ward 1-5 on 25.3.18	-Do-
	25		Ramalila in Ward 15 on 25.3.18	-Do-
	26	1490	Hingula Jatra in ward No-15 on 30.3.18	-Do-
652/16.8.18= Rs 20475	32/16.6.18	4495	Idul Fitre Ward-02 16.6.18	not certified by any Official
	33/6.8.18	7995	Rathajatra in Ward No-10 on 14.7.2018	-Do-
	34/14.7.18	2990	Rathajatra in Ward No-05 on 14.7.2018	-Do-
	35/14.7.18	4995	Rathajatra in Ward No-10 on 14.7.2018	-Do-
975/25.10.18= Rs76410	36/9.10.18	5475	Satyanarayan Pala in Ward No-1,2,3,4,5	not certified by any Official
	38	2990	Janmastami in Ward No-9 on 2.7.2018	-Do-
	39	49965	Godipatna ganesh Yatra from 26.9.18 to 28.9.18 in ward No-13,14,15&16	-Do-
	40	17980	Immersion of Idol	-Do-

Further more It was found that no Budget Provision is specifically made on this head of Account during 2018-19. Under Section 117-A of Odisha Municipal Act 1950 ,It is categorically imposed restriction against incurring Expenditure not provided in the Budget . " Even provision has been made in that behalf in the Municipal Budget as approved in the Municipal Budget as approved by the State Government no expenditure shall be incurred by the Municipality without prior approval of the Director.

A sum of Rs 160000.00 is found to be provided in Budget 2018-19 for Public Lighting. Under Section 209 of OM Act 1950 under provision for Lighting of Public Roads , the Municipality shall so far as the Funds at it's disposal permit ,cause the public roads lighted and for that purpose shall provide such Lamps and works as it thinks necessary.

Hence under the circumstances It was asked to be clarified to audit as to why the aforementioned arbitrary expenses to the tune of Rs 245622.00 under Temporary Lighting will not be treated as genuine and inadmissible expenses .

In Compliance to the audit objection Memo. It was stated nothing. Hence such expenses are treated as arbitrary and ultimately loss to the Municipal Coffer. Therefore for loss of Rs 245622.00,S.K.Rajuddin,JA, and the then ,E.O-Pranakrushna Jena. are squarely held responsible.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	122811
2	S.K.Rajuddin	Junior Assistant	C.O-E.O CHOUDWAR MUNICIPALITY.,DIST.CUTTACK	122811

14.14 - Irregularity in Refund of APS to Manju Services & Swarnadevi Agency ,Cuttack - POM 126/4.12.2019

The following payments pertaining to refund of APS to Manju Services & Swarnadevi Agency ,Cuttack during 2018-19 for private cleaning of wards need be referred to.

Voucher No/Date	Particulars	Amount
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259/2.6.2018(Private Cleaning of wards 1 to3,5,9,13to16)	Paid to Manju Services,Cuttack towards Payment of APS Total Claim=1275800.00 (-)20% withheld=255160.00 Net refunded=1020640.00	Rs 1020640.00
260/2.6.2018 (Private Cleaning of wards 6,7,8,10,11,12,17,18,19)	Paid to Swarnadevi Agency,Cuttack towards Payment of APS Total Claim=1234500.00 (-)20% withheld=246900.00 Net refunded=987600.00	Rs 987600.00
	Total	Rs 2008240.00

But It will evident from the General Session No-52/30.5.2018,Proposal No-1 at 5(A) that Private agency Swarnadevi Agency ,Cuttack,PatchI & Manju Services Patch-II ,tenure was due to be closed in July 2018. They may be extended till July 2019.

Again on 11.6.2018 agreement was signed with Swarnadevi Agency and the period was extended from 1.8.2018 to 31.7.2019 at Note Sheet Page 26 of the File. On 11.6.2018 agreement was signed with the Swarnadevi Agency to continue with same terms & Conditions from 1.8.2018 to 31.7.2019.(i.e@ old rate of 583390.00 p.m for the wards 1 to3,5,9,13to16)

Then clarification sought for on what was the Justification of refund of the APS even before completion of the 1st agreement though it was extended till further on the same sets of terms & Conditions.

In Compliance to the audit objection Memo. It was stated nothing.

It shows how carelessly the APS is being refunded. A sum of Rs Rs 2008240.00, is kept under objection till refund of the APS amount from the concerned Agencies,failing which ,E.O-Pranakrushna Jena. may be held responsible.

14.15 - Irregular Payment of Day NULM Dues out of Municipality Fund - POM 127/4.12.2019

During the course of verification of the Day NULM Account of the Choudwar Municipality for the year 2018-19,It was revealed that not a single pie has been spent out of Day NULM account during 2018-19,though a sum of Rs 658570.00 is available as on 31.03.2019 in the concerned bank Account i.e UCO Bank Account 08490110051498. But most of this Scheme expenses were incurred out of the Municipal Fund from Treasury balance.

This is quite irregular practice being maintained by the Municipality. One Scheme One Account is being maintained to attain utmost clarity & transparency of Accounts. But such irregular practice is making the Municipal Account a Mess.

The following expenses of DAY NULM , which were made out of Municipal Fund which is suggested for early recouped under intimation to Audit.

SI No	Particulars of Expenses of DAY NULM Scheme out of Municipal Fund	Amount	Remarks
1	C.O Salary from 4/2016 to 2/2018	270000.00	UC submitted during 2018-19
2	C.O Salary from 2018-19	196695.00	UC submitted during 2018-19
3	Capacity Building Training Programme	96000.00	UC submitted during 2018-19
	Total	562695.00	

In Compliance to the audit objection Memo. It was stated that the mentioned amount of Rs 562695.00 which was spent from Municipal Fund will be recouped by transferring the said amount from the available fund under NULM and the fact will be reported to Audit. Till the process of recouperment is completed a sum of Rs 562695.00 is kept under objection.

14.16 - Unspent fund available with individual BYV accounts - POM 128/4.12.2019

On verification of the Biju Juba Bahini Account for the year 2018-19 ,It was found that a sum of Rs 300000.00 was transferred to Biju Juba bahini

Accounts of different Wards of Choudwar Municipality in two Phases. But they have submitted Bills worth Rs 130500.00 during 2018-19 as details furnished below. The rest balances of Rs 169500.00 are still rolling in their respective accounts as on 31.03.2019.

Ward No	Receipt of Grant	Spending of Grant during 2018-19	Balance as on 31.03.19
3&4	30000	10500	19500
1&5	30000	18500	11500
17&18	30000	8000	22000
9	30000	10500	19500
15&16	30000	15500	14500
2	30000	10500	19500
13&14	30000	10500	19500
6,7&12	30000	15500	14500
10&19	30000	15500	14500
8&11	30000	15500	14500
Total	300000	130500	169500

In Compliance to the audit objection Memo. It was stated that the balance amount remaining unutilized in the respective ward wise clubbing of Biju Juba Bahini shall be utilized in different Scheme Programme with prior approval and sanction of the Executive Officer of Choudwar Municipality.

14.17 - NON-ADJUSTMENT OF PENSION ADVANCE SINCE LONG - POM 113/2.12.2019

On scrutiny of the pension register it was revealed that the following retired person holders were taken pension advance from the year 2016-17 but till date i.e as on 31.03.2019 ,the advances have not been adjusted .Again these amounts are neither incorporated in the Advance Ledger as Advances outstanding nor in the e DAR as Advances outstanding .

Sl No	LFS	Year	Amount	Vr No/Date
1	Madan Mohan Behera	2016-17	50000	158/18.5.16
2	Sabita Rout	2016-17	50000	158/18.5.16
3	Gadadhar Balia	2016-17	50000	158/18.5.16
4	Rudracharan Mohanty	2016-17	180000	158/18.5.16
	Non LFS			
5	Arati Ghosh	2016-17	50000	159/18.5.16
6	Rabindranath Sasmal	2016-17	50000	159/18.5.16
7	Kulamani Sahoo	2016-17	50000	159/18.5.16
8	Chittaranjan Barik	2016-17	50000	159/18.5.16
9	Niranjan Satapathy	2016-17	100000	159/18.5.16
10	Bhubananda Sahoo	2016-17	50000	159/18.5.16
11	MP Gochhayat	2016-17	50000	159/18.5.16
12	Kailash Chandra Kar	2016-17	50000	159/18.5.16
13	Nila Naik	2016-17	50000	159/18.5.16
14	Dharanidhara Maharana	2016-17	50000	159/18.5.16
15	Gobinda Chandra Behera	2016-17	50000	159/18.5.16
16	Niranjan Rout	2016-17	50000	159/18.5.16
17	MD Zahid	2016-17	50000	159/18.5.16
18	Prabhakar Pati	2016-17	50000	159/18.5.16
19	Maheswar Sethi	2016-17	50000	159/18.5.16
20	Brahmananda Mohanty	2016-17	50000	159/18.5.16
21	Sibaprasad Sahoo	2016-17	50000	159/18.5.16
22	Bidyadhar Samal	2016-17	50000	159/18.5.16
23	Suresh Chandra Behera	2016-17	50000	159/18.5.16
24	Babaji Charan Das	2016-17	50000	159/18.5.16
25	Keshab Chandra Parida	2016-17	50000	159/18.5.16
26	Ramesh Chandra Beura	2016-17	50000	159/18.5.16

27	Rabindra Kumar Sahoo	2016-17	50000	159/18.5.16
28	Arati Nayak	2016-17	50000	159/18.5.16
29	Gobinda Chandra Parida	2016-17	50000	159/18.5.16
30	Alia Naik	2016-17	50000	159/18.5.16
31	Chita Samal	2016-17	50000	159/18.5.16
32	Bishnu Charan Sahoo	2016-17	50000	159/18.5.16
33	Madhab Jena	2016-17	50000	159/18.5.16
34	Paramananda Sahoo	2016-17	50000	483/19.7.2016
		Total	1880000.00	

These advances were sanctioned during the financial year 2016-17 by Sri Srikanta Dash, Ex E.O., Now Dy. Director, Regional Institute of Applied Economics & Statistics, A-65, Nayapalli, Bhubaneswar. (Incumbency Period from 1.4.2016 to 2.9.2016). This was not included in the Advance Position of the Choudwar Municipality for the Financial Year 2016-17. Hence it is remaining beyond the fold of Advance Outstanding Position of the Choudwar Municipality as on 31.03.2019. However this huge advance remaining outstanding for years together has not yet been adjusted after around two years of sanction.

In Compliance to the audit objection Memo it was stated that, steps will be taken for recovery of the pension advance from their arrear dues rationally as per office order in page No-39/N arrear dues payment File.

But till it is not realized from the respective employees, the sanctioning Authority is held responsible for irregularly releasing this advances to the tune of Rs 1880000.00. So Sri Srikanta Dash, Ex E.O., Now Dy. Director, Regional Institute of Applied Economics & Statistics, A-65, Nayapalli, Bhubaneswar. (Incumbency Period from 1.4.2016 to 2.9.2016) is held solely responsible for such irregular payment of Advances for Rs 1880000.00.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Srikant Das	Ex E.O	C.O-Dy. Director, Regional Institute of Applied Economics & Statistics, A-65, Nayapalli, Bhubaneswar	1880000

14.18 - This Para is `deleted.

PARA: 15 AUDIT ON WORKS

15.1 - Excess Payment due to adoption of higher rate of HG Metal - POM 48/15.11.2019

Name of the Project	Construction of Cement Concrete Road from Rajendra Nath House to Sanjukta Pradhan House in Ward No-12
Scheme	UNNATI 2017-18
Estimated Cost/Agreement Value	853018.00(14.99 % Less)
Contractor/Agency	Balaram Behera
MB	309/165-172
Voucher No/Date	266/02.06.2018
Bill	1 st Final
Name of the JE	Prabhat Kumar Sahoo

A) On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1164.00 was paid in excess due to less deduction of Labour Cess as detailed below.

Particulars of the Item	Cess Due as per Audit	Cess Deducted	Less Deducted
E/E in Stoney Earth	91.18 Cum@1.63=148.62		

Filling of Sand in Foundation & Plinth	68.38 Cum@3.05=208.55		
CC(1:4:8)	91.19Cum@37.94=3459.74		
CC(1:2:4)	91.18 Cum @54.06=4929.19		
Total	8746.10	7582.00	1164.00

(B) On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.14525.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate, DTCN as well as in MB recordings, it is clearly and categorically mentioned as Hand Broken Granite Stone, But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates, thereby extending undue financial Benefit to the Tenderers, which can not be admitted in Audit.

So Excess Paid = 91.19 Cum x (Rate Paid 3832.34 - Rate admissible 3673.06) = Rs 14524.74 or Say 14525.00

The admissible rate for C C (1:4:8) using 4cm size Metal as calculated by Audit is furnished below-

a) Cost of materials	Unit	Rate	Amount
HBG Metal	0.96	566.67/cum	544.0032
Sand	0.48	48.57/cum	23.3136
Cement	1.72	587.88/ctl	1011.154
			1578.47
b) Labour			
Mason 2nd Class	0.18	240	43.2
Mulia	3.9	200	780
			2401.67
c) OHC 15% of (a+b) i.e 2401.67			360.25
(e)VDA4.08 Nos @13.50			55.08
f) Lead and Royalty			
CBHG Metal	0.96	708.84/cum	680.4864
Sand	0.48	232.09/cum	111.4032
Cement	1.72	16.17/ctl	27.8124
Total (a+b+c+d+f)			3581.622
g) labour cess 1%			36.36
Admissible rate per cum			3673.062

In Compliance to the audit objection Memo. It was stated that the amount of Rs 15689.00 has been recovered from Balaram Behera vide MR No-77226/Dated 21.12.2019. Hence the objection is settled and dropped. But as the same original MR and concerned Cash Book is not verified by the Audit, a sum of Rs 15689.00 is kept under objection at Para 18-17 of this e DAR till it is verified after compliance reported.

15.2 - Excess Payment due to adoption of higher rate of HG Metal - POM 49/15.11.2019

Name of the Project	Construction of Boundary Wall at Chitrasen Burial Ground in Ward No-15
Scheme	UNNATI 17-18
Estimated Cost	8Lacs/769983.00
Contractor/Agency	
MB	357/31-33
Voucher No/Date	133/29.11.2018
Bill	1 st Final
Name of the JE	

(A) On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.2556.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate, DTCN as well as in MB recordings, it is clearly and categorically mentioned as Hand Broken Granite Stone, But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates, thereby extending undue financial Benefit to the Tenderers, which can not be admitted in Audit.

So Excess Paid = 16.05 Cum x (Rate Paid 3832.34 - Rate admissible 3673.06) = Rs 2556.44 or Say 2556.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 2556.00 has been recovered from Maheswar Bhoi vide MR

No-77225/Dated 21.12.2019. Hence the objection is settled and dropped .

15.3 - Excess Payment due to adoption of higher rate of HG Metal - POM 50/15.11.2019

Name of the Project	Construction of RCC Drain from MIG 166 to MIG 158 at HB Colony in W.N-19
Scheme	4 th SFC(Dev)17-18
Estimated Cost	5Lacs
Contractor/Agency	Dharmananda Behera
MB	326/76-79 & 318/180-184
1 st Final - Voucher No/Date	85/18.4.2018
Name of the JE	

(A) On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.2845.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid =12.17 Cum x(Rate Paid 3947.97- Rate admissible 3673.06)=Rs3345.65 or Say 3346.00

Less 14.99% =Rs 501.00

Net Excess Paid =Rs 2845.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 2845.00 has been recovered from Dharmananda Behera vide MR No-77227/Dated 21.12.2019. Hence the objection is settled and dropped .

15.4 - Excess Payment due to adoption of higher rate of HG Metal etc - POM 51/15.11.2019

Name of the Project	Construction of CC Road from Colony Main Road to K.K.Nayak house at Batabudha Colony in W.N-10
Scheme	UNNATI 17-18
Estimated Cost	5Lacs
Contractor/Agency	Ashok Kumar Das
MB	342 & 343
1 st Final - Voucher No/Date	1328/29.11.2018

1. Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.6243.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate, DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer, which cannot be admitted in Audit.

So Excess Paid = 46.10 Cum x (Rate Paid 3832.34- Rate admissible 3673.06)=Rs 7344.00

Less 14.99% =Rs 1101.00

Net Excess Paid =Rs 6243.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakh and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction

and deductees. Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value, rate of deduction, amount deducted etc.

Non deducted GST $\text{Amount}=378944.00 \times 2\% = \text{Rs } 7579.00$

In Compliance to the audit objection Memo, it was stated that the amount of Rs 13822.00 has been recovered from Ashok Kumar Dash vide MR No-77223/Dated 21.12.2019. Hence the objection is settled and dropped.

15.5 - Excess Payment due to Non deduction of GST - POM 52/15.11.2019

Name of the Project	Construction of New Community Center near Sree Jagannath Mahaprabhu Trust in Ward No-10
Scheme	UNNATI 17-18
Estimated Cost	3Lacs
Contractor/Agency	Gagan Bihari Samal
MB	
1 st Final - Voucher No/Date	1336/29.11.2018
Name of the JE	Prabhat Kumar Sahoo

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST $\text{Amount}=293720.00 \times 2\% = \text{Rs } 5874.00$

In Compliance to the audit objection Memo. It was stated that the amount of Rs 5874.00 has been recovered from Gagan Bihari Samal vide MR No-77224/Dated 21.12.2019. Hence the objection is settled and dropped.

15.6 - Excess Payment due to Non deduction of GST & adoption of higher rate of HG Metal - POM 53/15.11.2019

Name of the Project	Construction of CC Road from Cyclonic Rest Shed to Purna Chandra Behera House in Ward No-7
Scheme	UNNATI 17-18
Estimated Cost	7 lacs/625220.00(14.99% Less)
Contractor/Agency	Mangaraj Behera
MB	364/1-4 ,366/44-50
1 st Final - Voucher No/Date	1334/29.11.2018
Name of the JE	S.K.Pradhan,JE

(A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.8806.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = $65.03 \text{ Cum } \times (\text{Rate Paid } 3832.34 - \text{Rate admissible } 3673.06) = \text{Rs } 10359.00$

Less 14.99% =Rs 1553.00

Net Excess Paid =Rs 8806.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the

Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST [Amount=531499.8.00x@2%=Rs](#)10630.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 19436.00 has been recovered from Mangaraj Behera vide MR No-77246/Dated 27.12.2019.

15.7 - Excess Payment due to Non deduction of GST & adoption of higher rate of HG Metal - POM 54/18.11.2019

Name of the Project	Construction of Rest Shed at Dasarathipatana Burial in Ward No-14
Scheme	UNNATI 17-18
Estimated Cost	5 lacs/625220.00(14.99% Less)
Contractor/Agency	Ramesh Kumara Mahali
MB	358/13-19
1 st Final - Voucher No/Date	1327/29.11.2018
Name of the JE	K.C.Sahoo,JE

A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.2070.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 13 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 2070.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GST(TDS) U/S 51 of OGST Act,2017 for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST [Amount=484002.00x@2%=Rs](#) 9680.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 11750.00 has been recovered from Ramesh Kumar Mahali vide MR No-77221/Dated 21.12.2019 and hence the para is dropped.

15.8 - Excess Payment due to Non deduction of GST & adoption of higher rate of HG Metal - POM 55/18.11.2019

Name of the Project	Construction of Crematorium Shed at Daulatabad Burial Ground at W.N-16
Scheme	UNNATI 17-18
Estimated Cost	4 lacs/433973.00(14.99% Less)
Contractor/Agency	Rajiv Mohanty
MB	358/25-30
1 st Final - Vr No / Date	1326/29.11.2018
Name of the JE	K.C.Sahoo,JE

A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1502.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate, DTCN as well as in MB recordings, it is clearly and categorically mentioned as Hand Broken Granite Stone, But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates, thereby extending undue financial Benefit to the Tenderers, which can not be admitted in Audit.

So Excess Paid = 9.43 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 1502.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST, Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees. This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees. Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value, rate of deduction, amount deducted etc.

Non deducted GST [Amount=433973.00x@2%=Rs 8679.00](#)

In Compliance to the audit objection Memo. It was stated that the amount of Rs 10181.00 has been recovered from Rajiv Mohanty vide MR No-77222/Dated 21.12.2019. Hence the objection is settled and dropped.

15.9 - Excess Payment due to Non deduction of GST & adoption of higher rate of HG Metal - POM 56/18.11.2019

Name of the Project	Construction of Mahila CC at Mundamala in Ward No-06
Scheme	UNNATI 17-18
Estimated Cost	8 lacs
Contractor/Agency	Manoj Kumar Nayak
MB	350/104-109
1 st Final - Vr No/Date	352/14-20 & 352/14-20
Bill	
Name of the JE	P.K.Sahoo, JE

(A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.2576.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate, DTCN as well as in MB recordings, it is clearly and categorically mentioned as Hand Broken Granite Stone, But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates, thereby extending undue financial Benefit to the Tenderers, which can not be admitted in Audit.

So Excess Paid = 16.17 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 2576.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST, Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees. This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees. Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value, rate of deduction, amount deducted etc.

Non deducted GST [Amount=866058.00x@2%=Rs 17321.00](#)

In Compliance to the audit objection Memo. It was stated that the amount of Rs 2576.00 has been recovered from Manoj Kumar Nayak vide MR No-77254/Dated 27.12.2019. In respect of 2% GST of Rs 17321.00, it was not deducted because the Bill was made passed for payment on 29.9.2018 and the notification of 2% GST was effective from 1.10.2018. Hence the objection is settled and dropped.

15.10 - Excess Payment due to adoption of higher rate of HG Metal - POM- 57/18.11.19

Name of the Project	Construction of CC Road at Daulatabad Burial Ground in Ward No-16
Scheme	UNNATI 17-18
Estimated Cost	2 lacs
Contractor/Agency	Jitendra Kumara Sahoo
MB	343/57-59
Voucher No/Date	877/28.9.2018

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.2576.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate, DTCN as well as in MB recordings, it is clearly and categorically mentioned as Hand Broken Granite Stone, but the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates, thereby extending undue financial Benefit to the Tenderers, which can not be admitted in Audit.

So Excess Paid = 15.29 Cum x (Rate Paid 3832.34 - Rate admissible 3673.06) = Rs 2436.00

NB-Rate has been paid at 9.72 % excess than the Estimated Provision i.e @ 4210.00 Per Cum

In Compliance to the audit objection Memo. It was stated that the amount of Rs 2436.00 has been recovered from Jitendra Kumar Sahu vide MR No-77220/Dated 21.12.2019. Hence the objection is settled and dropped.

15.11 - Excess Payment due to Non deduction of GST & other reasons - POM 59/19.11.2019

Name of the Project	Construction of CC Road and Culvert from Saradei Chaak to Girls High School in Ward No-3
Scheme	14 th CFC(GBS)2017-18
Estimated Cost	8 lacs
Contractor/Agency	Bimal Kumar Behera
MB	366/73-81
Voucher No/Date	1503/13.03.2019
Name of the JE	C.K.Pradhan

(A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.10409.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate, DTCN as well as in MB recordings, it is clearly and categorically mentioned as Hand Broken Granite Stone, but the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates, thereby extending undue financial Benefit to the Tenderers, which can not be admitted in Audit.

So Excess Paid = 65.34 Cum x (Rate Paid 3832.34 - Rate admissible 3673.06) = Rs 10409.00

(B) Execution beyond Estimated Provision-

In Item-4 i.e CC(1:2:4) Slope is shown to be executed without any such provision in the original approved Estimate, which can not be admitted in Audit-

$1 \times 3.00 \times (9.00 + 8.10) / 2 \times (0.15 + 0.05) / 2 = 2.56$ Cum

@ 5459.73 Per Cum = Rs 13977.00

This was treated as inadmissible payment in audit.

(C) Non completion of the Project entirely :-

As per Estimated Provision It was proposed to construct a Road of 105 Mtr of width 6.50 Mtr & a 25 Mtr drain of Width 0.850Mtr. But only 72.40 Mtr Road of varying width from 10 Mtr to 6.80 Mtr and Drain of 25 Mtr of width 1.45 Mtr is shown to be prepared as per recording in the MB with entire cost being spent on the score. This may please be clarified to Audit. It may further be clarified as to why realistic Estimates are not being prepared before floating the Project for Tender.

In Compliance to the audit objection Memo. It was stated that the amount of Rs 24386.00 has been recovered from Bimal Kumar Behera vide MR No-77219/Dated 21.12.2019. In respect of Non completion of the project in entirety ,It was stated that as per Site Condition as well as demand of the Local People Slope with as thickness of 0.10 Mtr was maintained. So the para may be dropped. Hence the objection is settled and dropped.

15.12 - Excess Payment due to Non deduction of GST - POM 60/19.11.2019

Name of the Project	Construction of Council Building at Back side of Main Office Building.
Estimated Cost	10 lacs
Contractor/Agency	Samarjit Dalai
Voucher No/Date	911/28.9.2018
Name of the JE	P.K.Sahoo,JE

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST [Amount=849221.00x@2%= Rs](#) 16984.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 16984.00 has been recovered from Samarjit Dalai vide MR No-77218/Dated 21.12.2019. Hence the objection is settled and dropped.

15.13 - Excess Payment due to Non deduction of GST - POM 61/19.11.2019

Name of the Project	Construction of RCC Drain from Pramod Rath House to Sasadhar Nayak House in Ward No-09
Scheme	Devolution Fund 2018-19
Estimated Cost	655871.00(Ag.Value)
MB	336/15-18
Voucher No/Date	912/28.9.2018
Name of the JE	K.C.Sahoo,JE

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST [Amount=655198.00x@2%=Rs](#) 13104.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 13104.00 has been recovered from Samarjit Dalai vide MR No-77216/Dated 21.12.2019. Hence the objection is settled and dropped.

15.14 - Excess Payment due to Non deduction of GST - POM 62/19.11.2019

Name of the Project	Completion of new Market Complex Backside of Biju Pattanaik Market Complex at Gandhi Chhak.
Scheme	Devolution Fund 2018-19
Estimated Cost	1698850.00(Ag.Value)(14.99% Less)
Contractor/Agency	Smt Sabita Sahoo

MB	334/170-177
Voucher No/Date	1502/13.03.2019
Name of the JE	K.C.Sahoo,JE

A)Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST [Amount=1086431.00x@2%=Rs](#) 21729.00

(B) Present Completion Status of the Market Complex-

Present Completion Status of the Market Complex as well as the details of hand over of the Shops of the Market Complex to the user beneficiary Groups were asked for production.

In Compliance to the audit objection Memo. It was stated that the amount of Rs 21729.00 has been recovered from Sabita Sahu vide MR No-77215/Dated 18.12.2019. Hence the objection is settled and dropped.

15.15 - Excess Payment due to adoption of higher rate of HG Metal - POM 63/19.11.2019

Name of the Project	Construction of CC Road Safeinali to Bathing Ghat at Harijan Sahi in W.N-01
Scheme	UNNATI 17-18
Estimated Cost	2 lacs
Contractor/Agency	Dillip Kumar Beura
MB	363/1-7
Voucher No/Date	873/28.9.2018
Name of the JE	C.K.Pradhan,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.2808.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers which can not be admitted in Audit.

So Excess Paid = 17.63 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)= Rs 2808.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 2808.00 has been recovered from Dillip Kumar Beura vide MR No-77214/Dated 18.12.2019. Hence the objection is settled and dropped.

15.16 - Excess Payment due to adoption of higher rate of HG Metal - POM 64/19.11.2019

Name of the Project	Construction of CC Road from Nanda Kishore Sahoo to Ramachandra Sahoo House in Ward No-17
Scheme	UNNATI 17-18
Estimated Cost	5 lacs
Contractor/Agency	Soumya Ranjan Parida
Voucher No/Date	268/2.06.2018
Name of the JE	P. K.Sahoo, JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.7359.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 46.20 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)= Rs 7359.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 7359.00 has been recovered from Soumya ranjan Parida vide MR No-77253/Dated 27.12.2019.Hence the objection is settled and dropped.

15.17 - Excess Payment due to adoption of higher rate of HG Metal - POM 65/19.11.2019

Name of the Project	Construction of CC Road inside Chhataswar Burial Ground in Ward No-02
Scheme	UNNATI 17-18
Estimated Cost	8 lacs
Contractor/Agency	Bimal Kishore Behera
MB	300/190-196
Voucher No/Date	366/2.7.2018

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.11708.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer ,which can not be admitted in Audit.

So Excess Paid = 73.50 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 11708.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 11708.00 has been recovered from Bimal Kumar Behera vide MR No-77213/Dated 18.12.2019.Hence the objection is settled and dropped.

15.18 - Excess Payment due to Non deduction of GST & adoption of higher rate of HG Metal - POM 66/19.11.2019

Name of the Project	Construction of CC Road from PHD Pump House to S.Mohanty house at Batabudhi Colony in Ward No-10
Scheme	UNNATI 17-18
Estimated Cost	5 lacs
Contractor/Agency	Jitendra Kumar Sahoo
MB	334/153-155
Voucher No/Date	1329/29.11.2018
Name of the JE	C.K.Pradhan,JE

(A)Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.7350.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 46.14 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 7350.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No 30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST $\text{Amount}=424782.00 \times 2\% = \text{Rs } 8496.00$

In Compliance to the audit objection Memo. It was stated that the amount of Rs 15846.00 has been recovered from Jitendra Kumar Sahu vide MR No-77217/Dated 18.12.2019.Hence the objection is settled and dropped .

15.19 - Excess Payment due to adoption of higher rate of HG Metal - POM 67/19.11.2019

Name of the Project	Construction of CC Road from Bhagabat Sahoo House to Gopi Sahoo house in Ward No-09
Scheme	UNNATI 17-18
Estimated Cost	3 lacs(Ag.Value-227739.00)
Contractor/Agency	Ashok Kumar Sahoo
MB	333/124-126
Voucher No/Date	267/2.06.2018
Name of the JE	K.C.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.4388.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = $27.55 \text{ Cum} \times (\text{Rate Paid } 3832.34 - \text{Rate admissible } 3673.06) = \text{Rs } 4388.00$

In Compliance to the audit objection Memo. It was stated that the amount of Rs 4388.00 has been recovered from Ashok Kumar Sahoo vide MR No-77212/Dated 18.12.2019. Hence the objection is settled and dropped.

15.20 - Excess Payment due to adoption of higher rate of HG Metal - POM 68/19.11.2019

Name of the Project	Construction of CC Road from Paikerapur Play Ground to Backside of Saw Mill Boundary in Ward No-13
Scheme	UNNATI 17-18
Estimated Cost	5 lacs
Contractor/Agency	Jitendra Kumar Sahoo
MB	348/20-22
Voucher No/Date	265/2.06.2018
Name of the JE	K.C.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.7175.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer ,which can not be admitted in Audit.

So Excess Paid = $45.05 \text{ Cum} \times (\text{Rate Paid } 3832.34 - \text{Rate admissible } 3673.06) = \text{Rs } 7175.00$

In Compliance to the audit objection Memo. It was stated that the amount of Rs 7175.00 has been recovered from Jitendra Kumar Sahu vide MR No-77211/Dated 18.12.2019. Hence the objection is settled and dropped.

15.21 - Excess Payment due to adoption of higher rate of HG Metal - POM 69/19.11.2019

Name of the Project	Construction of CC Road & Protection Wall from Siba Nayak House to Gagan Behera House in Ward No-17
Scheme	UNNATI 17-18
Estimated Cost	6.70 lacs(Ag.Value-569918.00)
Contractor/Agency	Balaram Behera
MB	342/73-75
Voucher No/Date	765/07.09.2018
Name of the JE	K.C.Sahoo,JE

(A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.9932.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer ,which can not be admitted in Audit.

So Excess Paid = 62.37 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 9932.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 9932.00 has been recovered from Balaram Behera vide MR No-77210/Dated 18.12.2019. Hence the objection is settled and dropped.

15.22 - Excess Payment due to Non deduction of GST & adoption of higher rate of HG Metal - POM 70/19.11.2019

Name of the Project	Construction of CC Road and Drain from Madhusudan Sadangi to Dipika Sahoo House in Ward No-09
Scheme	UNNATI 17-18
Estimated Cost	9.50 lacs
Contractor/Agency	Samarjit Dalai
MB	357/14-18
Voucher No/Date	872/29.9.2018

(A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.7448.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 46.77 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)= Rs 7448.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees. Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST [Amount=804798.00x@2%= Rs 16096.00](#)

In Compliance to the audit objection Memo. It was stated that the amount of Rs 23544.00 has been recovered from Samarjit Dalai vide MR No-77208/Dated 18.12.2019. Hence the objection is settled and dropped.

15.23 - Excess Payment due to Non deduction of GST & adoption of higher rate of HG Metal - POM 71/19.11.2019

Name of the Project	Construction of CC Road and Drain from Aditya Sahoo to Backside of Municipal Office in Ward No-09
Scheme	UNNATI 17-18
Estimated Cost	5.00 lacs
Contractor/Agency	Dillip Kumar Behera
MB	357/22-26
Voucher No/Date	874/29.09.2018

(A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.5624.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate, DTCN as well as in MB recordings, it is clearly and categorically mentioned as Hand Broken Granite Stone, But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates, thereby extending undue financial Benefit to the Tenderer, which can not be admitted in Audit.

So Excess Paid = 35.32 Cum x (Rate Paid 3832.34 - Rate admissible 3673.06) = Rs 5624.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST, Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees. This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees. Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value, rate of deduction, amount deducted etc.

Non deducted GST $\text{Amount} = 424020.00 \times 2\% = \text{Rs } 8480.00$

In Compliance to the audit objection Memo. It was stated that the amount of Rs 14104.00 has been recovered from Dillip Kumar Beura vide MR No-77209/Dated 18.12.2019. Hence the objection is settled and dropped.

15.24 - Excess Payment due to Non deduction of GST - POM 72/19.11.2019

Name of the Project	Completion of Radhakrishna CC at Bangali Sahi in Ward No-17
Scheme	UNNATI 17-18
Estimated Cost	3.00 lacs
Contractor/Agency	Ashok Kumar Sahoo
MB	366/7-20
Voucher No/Date	879(A)/28.9.2018
Name of the JE	C.K.Pradhan, JE

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST, Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees. This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees. Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value, rate of deduction, amount deducted etc.

Non deducted GST $\text{Amount} = 327422.00 \times 2\% = \text{Rs } 6548.00$

In Compliance to the audit objection Memo. It was stated that the amount of Rs 6548.00 has been recovered from Ashok Kumar Sahoo vide MR No-77232/Dated 27.12.2019. Hence the objection is settled and dropped.

15.25 - Excess Payment due to adoption of higher rate of HG Metal - POM 73/19.11.2019

Name of the Project	Construction of CC Road from Anam Rout House to Harinathapur Smashan in Ward No-14
Scheme	UNNATI 17-18
Estimated Cost	4.00 lacs(Ag.Value-303611.00)
Contractor/Agency	Jitendra Kumar Sahoo
MB	333/138-146
Voucher No/Date	361/2.7.2018

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.5871.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer, which can not be admitted in Audit.

So Excess Paid = 36.87 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 5871.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 5871.00 has been recovered from Jitendra Kumar Sahu vide MR No-77233/Dated 27.12.2019.Hence the objection is settled and dropped.

15.26 - Excess Payment due to Non deduction of GST & adoption of higher rate of HG Metal - POM 74/19.11.2019

Name of the Project	Construction of Boundary Wall for Daulatabad Burial Ground in Ward No-16
Scheme	UNNATI 17-18
Estimated Cost	3.00 lacs
Contractor/Agency	Jitendra Kumar Sahoo
MB	336/40-43
Voucher No/Date	875/28.09.2018
Name of the JE	K.C.Sahoo,JE

(A)Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.951.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer,which can not be admitted in Audit.

So Excess Paid = 5.98 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 951.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST [Amount=326120.00x@2%=Rs 6522.00](#)

In Compliance to the audit objection Memo. It was stated that the amount of Rs 7473.00 has been recovered from Jitendra Kumar Sahu vide MR No-77234/Dated 27.12.2019.Hence the objection is settled and dropped.

15.27 - Excess Payment due to adoption of higher rate of HG Metal - POM 75/19.11.2019

Name of the Project	Construction of CC Road near L.D.Mohapatra Res to Renubala Swain Res at HB Colony in Ward No-19
Scheme	Devolution 2018-19
Estimated Cost	2.00 lacs
Contractor/Agency	Deepak Kumar Swain
MB	337/120-122
Voucher No/Date	909/28.9.2018
Name of the JE	K.C.Swain ,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.2713.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer, which can not be admitted in Audit.

So Excess Paid = 18.47 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 2713.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 2713.00 has been recovered from Deepak Kumar Swain vide MR No-77235/Dated 27.12.2019. Hence the objection is settled and dropped.

15.28 - Excess Payment due to Non deduction of GST & adoption of higher rate of HG Metal - POM 76/19.11.2019

Name of the Project	Construction of Boundary Wall for Chhateswar Burial Ground in Ward No-2
Scheme	UNNATI 17-18
Estimated Cost	426265.00(Ag.Value)
Contractor/Agency	Dillip Kumar Behera
MB	363/159-165 & 166-171
Voucher No/Date	1333/9.01.2019

(A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1085.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of C.C Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer,which can not be admitted in Audit.

So Excess Paid = 6.82 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 1085.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST [Amount=426037.78.00x@2%=Rs 8521.00](#)

In Compliance to the audit objection Memo. It was stated that the amount of Rs 9606.00 has been recovered from Dillip Kumar Beura vide MR No-77236/Dated 27.12.2019.Hence the objection is settled and dropped.

15.29 - Excess Payment due to adoption of higher rate of HG Metal - POM 79/29.11.2019

Name of the Project	Construction of RCC Drain & Slab from Der Dwibedi House to Dhiren Bastia house at HB Colony(PH-II) in Ward No-19
Scheme	4 th SFC,Devolution 2018-19
Estimated Cost	198000.00
Contractor/Agency	Balaram Behera
MB	322/185-187 & 328/105-109
Voucher No/Date	771/10.09.2018
Name of the JE	P.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.835.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of RCC Drain & Slab as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer,which can not be admitted in Audit.

So Excess Paid = 5.32 Cum x(Rate Paid 3830.00- Rate admissible 3673.06)= Rs 835.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 835.00 has been recovered from Balaram Behera vide MR No-77237/Dated 27.12.2019.Hence the objection is settled and dropped.

15.30 - Excess Payment due to wrong Calculation- POM 80/29.11.2019

Name of the Project	Construction of CC Road from Mundamala Pujaghar to Narayan Maharana House in Ward No-06
Scheme	Nil/MF
Estimated Cost	198500.00
Contractor/Agency	Manoj Kumar Das
MB	328/96-98
Voucher No/Date	282/2.6.2018
Name of the JE	P.K.Sahoo,JE

Estimated Provision	Bill Prepared	Due as per Audit
Patch=3x2.00x1.50x0.10=0.90 Cum	2x2.00x1.50x0.10=0.90 Cum	2x2.00x1.50x0.10=0.60 Cum
Total 0.90 Cum	0.90 Cum	0.60 Cum

In this way there is shown excess execution of this item of 0.30 Cum @5940.00 Per Cum i.e Rs 1782.00 which can not be admitted in Audit & needs recovery.

In Compliance to the audit objection Memo. It was stated that the amount of Rs 1782.00 has been recovered from Manoj Kumar Das vide MR No-77238/Dated 27.12.2019.Hence the objection is settled and dropped.

15.31 - Excess Payment due to adoption of higher rate of HG Metal - POM 81/29.11.2019

Name of the Project	Construction of Cement Concrete Road from Lal Mohan Parida House to Main Road in Ward No-01
Scheme	4 th SFC,Creation of Capital Assets 2018-19
Estimated Cost	98000.00
Contractor/Agency	Soumyaranjan Parida
Voucher No/Date	789/10.09.2018
Name of the JE	P.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1437.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of CC Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer ,which can not be admitted in Audit.

So Excess Paid = 9.10 Cum x(Rate Paid 3831.00- Rate admissible 3673.06)=Rs 1437.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 1437.00 has been recovered from Soumyaranjan Parida vide MR No-77239/Dated 27.12.2019.Hence the objection is settled and dropped.

15.32 - Excess Payment due to adoption of higher rate of HG Metal - POM 82/29.11.2019

Name of the Project	Construction of Cement Concrete Road at Backside of Dibyajyoti Club at Paikarapur W.N-13
Scheme	4 th SFC,Devolution 2018-19
Estimated Cost	98000.00
Contractor/Agency	Dibyanjan Behera
MB	348/57-59
Voucher No/Date	775/10.09.2018
Name of the JE	.K.C.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1315.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of CC Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 8.95 Cum x(Rate Paid 3820.00- Rate admissible 3673.06)= Rs 1315.00

No reply was furnished against the audit objections issued on the score and hence the objection stands. The JE & ME are considered equally responsible for such loss.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kailash Chandra Sahoo	JE	C.O-E.O,Choudwar Municipality,Choudwar,Dist-Cuttack	658
2	Sri Basudev Mohapatra	ME	C.O-E.O,Choudwar Municipality,Choudwar,Dist-Cuttack	657

15.33 - Excess Payment due to adoption of higher rate of HG Metal - POM 83/29.11.2019

Name of the Project	Construction of CC Road from Satyabhamaa House to Ranka Sahoo in Ward No-7
Scheme	4 th SFC, Creation of Capital Assets 2018-19
Estimated Cost	96000.00
Contractor/Agency	Subash Chandra Barik
MB	294/192-196
Voucher No/Date	790/10.09.2018
Bill	1 st Final
Name of the JE	P.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1632.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of CC Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer ,which can not be admitted in Audit.

So Excess Paid = 10.40 Cum x(Rate Paid 3830.00- Rate admissible 3673.06)=Rs 1632.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 1632.00 has been recovered from Subash Chandra Barik vide MR No-77240/Dated 27.12.2019.Hence the objection is settled and dropped.

15.34 - Excess Payment due to adoption of higher rate of HG Metal - POM 84/29.11.2019

Name of the Project	Construction of CC Road near Gopi Sahoo House in Ward No-09
Scheme	4 th SFC,Devolution 2018-19
Estimated Cost	49000.00
Contractor/Agency	Ashok Kumar Sahoo
MB	334/76-78
Voucher No/Date	979/25.10.2018
Bill	1 st Final
Name of the JE	C.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.658.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of CC Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer, which can not be admitted in Audit.

So Excess Paid = 4.48 Cum x(Rate Paid 3820.00- Rate admissible 3673.06)=Rs 658.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 658.00 has been recovered from Ashok Kumar Sahoo vide MR No-77241/Dated 27.12.2019.Hence the objection is settled and dropped.

15.35 - Excess Payment due to adoption of higher rate of HG Metal - POM 85/29.11.2019

Name of the Project	Construction of RCC Drain & Cement Concrete Road from PWD Road to Main Drain Culvert near Akhanja Matha in Ward No-5
Scheme	4 th SFC,Creation of Capital Assets 2018-19
Estimated Cost	190000.00
Contractor/Agency	Deepak Kumar Prusty
MB	326/134-139 & 359/24-26
Voucher No/Date	780/10.09.2018
Bill	1 st Final
Name of the JE	P.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1460.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of RCC Drain & CC Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer,which can not be admitted in Audit.

So Excess Paid = 9.30 Cum x(Rate Paid 3830.00- Rate admissible 3673.06)=Rs 1460.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 1460.00 has been recovered from Deepak Kumar Prusty vide MR No-77251/Dated 27.12.2019.Hence the objection is settled and dropped.

15.36 - Excess Payment due to Non deduction of GS2 & adoption of higher rate of HG Metal - POM 86/29.11.2019

Name of the Project	Construction of Biju Mahila Community Center near CT in Ward No-4
Scheme	UNNATI 17-18
Estimated Cost	8 Lacs
Contractor/Agency	Maheswar Bhoi
MB	346/24-32 & 345/29-45
Voucher No/Date	904/28.09.2018
Bill	1 st Final
Name of the JE	P.K.Sahoo,JE

(A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1441.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of Biju Mahila CC as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer, which can not be admitted in Audit.

So Excess Paid = 9.05 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)=Rs 1441.00

(B) Non deduction of GST 2% from the Bill amounts

As per Memo No30797/F.Dated 25.09.2018 GoO,FD under the head Guidelines for deduction and deposits of TDS by the DDO under GST ,Section 51 of the Odisha GST Act 2017 provides for deduction of Tax by the Govt. Agencies (Deductor) or any other Person to be notified in this regard from the payment made or credited to the Supplier under a Contract exceeds Two Lakhs and fifty thousand rupees .This amount deducted as Tax under this section shall be paid to the Govt. by the Deductor within ten days after the end of the month in which such deduction is made along with a return in Form GSTR-7 giving the details of the deduction and deductees.Further the deductor has to issue a certificate to the deductee mentioning there in the Contract Value ,rate of deduction,amount deducted etc.

Non deducted GST [Amount=762087.00x@2%=Rs 15242.00](#)

In Compliance to the audit objection Memo. It was stated that the amount of Rs 16683.00 has been recovered from Maheswar Bhoi vide MR No-77248/Dated 27.12.2019. Hence the objection is settled and dropped.

15.37 - Excess Paid due to adoption of Higher rate of HG Metal - POM 98/2.12.2019

Name of the Project	Construction of Jajati Keshari CC in Ward No-10
Scheme	UNNATI
Estimated Cost	5Lacs
Contractor/Agency	Ajit Kumar Mohanty
MB	369/24-29
Voucher No/Date	1499/11.3.2019

Bill	1 st Final
Name of the JE	C.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.2624.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of Community Center as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer, which can not be admitted in Audit.

So Excess Paid = 15.04 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)= Rs 2396.00

Add 9.5 % Excess paid as per Agreement =Rs 228.00

Total Excess=Rs 2624.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 2624.00 has been recovered from Ajit Kumar Mohanty vide MR No-77244/Dated 27.12.2019.Hence the objection is settled and dropped.

15.38 - Excess Paid due to adoption of Higher rate of HG Metal - POM 99/2.12.2019

Name of the Project	Construction of CC Road near Gouda Sahi Chhak in Ward No-18
Scheme	4 th SFC,Devolution
Estimated Cost	Lacs
Contractor/Agency	Mangaraj Behera
MB	294/197-200
Voucher No/Date	773/10.09.2018
Bill	1 st Final
Name of the JE	P.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.2015.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of CC Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 12.68 Cum x(Rate Paid 3832.00- Rate admissible 3673.06)= Rs 2015.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 2015.00 has been recovered from Mangaraj Behera vide MR No-77252/Dated 27.12.2019.Hence the objection is settled and dropped.

15.39 - Excess Paid due to adoption of Higher rate of HG Metal - POM 100/2.12.2019

Name of the Project	Construction of LTDC CC in Ward No-10
Scheme	UNNATI-2017-18
Estimated Cost	5Lacs
Contractor/Agency	Ajit Kumar Mohanty
MB	357/44-49
Voucher No/Date	1498/11.3.2019

Bill	1 st Final
Name of the JE	C.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1407.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of Community Center as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 8.12 Cum x(Rate Paid 3832.00- Rate admissible 3673.06)= Rs 1291.00

Add 9.00 % Excess paid as per Agreement =Rs 116.00

Total Excess=Rs 1407.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 1407.00 has been recovered from Ajit Kumar Mohanty vide MR No-77250/Dated 27.12.2019.Hence the objection is settled and dropped.

15.40 - Excess Paid due to adoption of Higher rate of HG Metal - POM 101/2.12.2019

Name of the Project	Construction of Community Center at Mandupada near Bapistic Mission in Ward No-14
Scheme	UNNATI 2017-18
Estimated Cost	4 Lacs
Contractor/Agency	Mangaraj Behera
MB	358/39-44
1 st Final - Voucher No/Date	1501/11.3.2019
Name of the JE	C.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.698.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of Community Center as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 4.38 Cum x(Rate Paid 3832.34- Rate admissible 3673.06)= Rs 698.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 698.00 has been recovered from Mangaraj Behera vide MR No-77249/Dated 27.12.2019.Hence the objection is settled and dropped.

15.41 - Excess Paid due to adoption of Higher rate of HG Metal - POM 102/2.12.2019

Name of the Project	Construction of RCC Drain from Baidyanath House to Prafulla Samal & Khirod Barik House to Sujan Behera House in Ward No-06
Estimated Cost	198000.00
Contractor/Agency	Manoj Kumar Das
MB	309/162-164,312/183-187
1 st Final - Voucher No/Date	396/7.7.2018

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.934.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of RCC Drain as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 5.95 Cum x(Rate Paid 3830.00- Rate admissible 3673.06)= Rs 934.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 934.00 has been recovered from Manoj Kumar Das vide MR No-77243/Dated 27.12.2019.Hence the objection is settled and dropped.

15.42 - Excess Paid due to adoption of Higher rate of HG Metal - POM 103/2.12.2019

Name of the Project	Construction of CC Road from Nanda Kishore Sahoo House to Rama Chandra Sahoo House in Ward No-17
Scheme	UNNATI-2017-18
Estimated Cost	5Lacs
Contractor/Agency	Soumya Ranjan Parida
MB	315/147-152
1 st Final - Voucher No/Date	268/2.6.2018
Name of the JE	.K.C.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.6256.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of CC Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 46.20Cum x(Rate Paid 3832.34- Rate admissible 3673.06) = Rs 7359.00

Deduct 14.99 % less paid as per Agreement =(-)Rs 1103.00

Total Excess=Rs 6256.00

In Compliance to the audit objection Memo, no reply was furnished by the EO and hence the para stands. The ME & JE are equally responsible for such loss.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kailash Chandra Sahoo	JE	C.O-E.O,Choudwar Municipality,Choudwar,Dist-Cuttack	3128
2	Sri Basudev Mohapatra	ME	C.O-E.O,Choudwar Municipality,Choudwar,Dist-Cuttack	3128

15.43 - Excess Paid due to adoption of Higher rate of HG Metal - POM 104/2.12.2019

Name of the Project	Construction of Cement Concrete Road from Harendra Sahani House to Sambhunath Behera in Ward No-17
Scheme	4 th SFC(MVT)2018-19
Estimated Cost	196000.00
Contractor/Agency	Subash Chandra Barik
MB	294/179-183
1 st Final - Voucher No/Date	305/10.09.2018
Name of the JE	P.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.3289.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of CC Road as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderers ,which can not be admitted in Audit.

So Excess Paid = 20.96 Cum x(Rate Paid 3830.00- Rate admissible 3673.06)= Rs 3289.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 3289.00 has been recovered from Subash Chandra Barik vide MR No-77247/Dated 27.12.2019.Hence the objection is settled and dropped.

15.44 - Excess Paid due to adoption of Higher rate of HG Metal - POM 105/2.12.2019

Name of the Project	Construction of RCC Drain from Jagat Behera House to Baishnaba Sahoo House in Ward No-05
Scheme	14 th CFC General Area Basic Grant2017-18
Estimated Cost	9.9 Lacs
Contractor/Agency	Maheswar Bhoi
MB	
1 st Final - Voucher No/Date	766/7.9.2018
Name of the JE	P.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.6353.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of RCC Drain as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer, which can not be admitted in Audit.

So Excess Paid = 23.11 Cum x(Rate Paid 3947.97.00- Rate admissible 3673.06)= Rs 6353.00

In Compliance to the audit objection Memo. It was stated that the amount of Rs 6353.00 has been recovered from Maheswar Bhoi vide MR No-77242/Dated 27.12.2019.Hence the objection is settled and dropped.

15.45 - Excess Paid due to adoption of Higher rate of HG Metal - POM 106/2.12.2019

Name of the Project	Construction of CC near CT in Ward No -04
Scheme	UNNATI-2017-18
Estimated Cost	7Lacs
Contractor/Agency	Maheswar Bhoi
1 st Final - Voucher No/Date	904/28.9.2018
Name of the JE	P.K.Sahoo,JE

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.1571.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of CC near CT as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates, thereby extending undue financial Benefit to the Tenderer, which can not be admitted

in Audit.

So Excess Paid = 9.05 Cum x(Rate Paid 3832.34- Rate admissible 3673.06) =Rs 1441.00

Add 9.0 % Excess paid as per Agreement =(+)Rs 130.00

Total Excess=Rs 1571.00

No compliance was furnished by the EO and hence the objection stands. The JE & ME are equally responsible for the loss.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Prabhat Kumar Sahoo	JE	C.O-E.O,Dhenkanal Municipality,Dist-Dhenkanal	786
2	Sri Basudev Mohapatra	ME	C.O-E.O,Choudwar Municipality,Choudwar,Dist-Cuttack	785

15.46 - Excess Paid due to adoption of Higher rate of HG Metal - POM 107/2.12.2019

Name of the Project	Construction of 4 Nos Culverts at different Palces in Ward No-08
Scheme	Devolution 2018-19
Estimated Cost	198000.00
Contractor/Agency	Sri Subash Chandra Barik
MB	352/49-56
1 st Final - Voucher No/Date	907/28.9.2018
Name of the JE	P.K.Sahoo,JE

A) Loss due to adoption of higher rate in analysis of the rates-

On checking of above Case Record w.r.t to M.B, it was noticed that a sum of Rs.538.00 was paid in excess due to adoption of higher rate of Crusher Broken hard Granite Stone in place of Hand Broken Hard Granite Stone in analysis of Rates and in preparation of the Bill in execution of 4 Nos Culverts as detailed below. In analysis of the rate,DTCN as well as in MB recordings ,It is clearly and categorically mentioned as Hand Broken Granite Stone ,But the rate of Crusher Broken Hard Granite Stone rate is incorporated in the analysis of the Rates ,thereby extending undue financial Benefit to the Tenderer, which can not be admitted in Audit.

So Excess Paid = 3.43 Cum x(Rate Paid 3830.00- Rate admissible 3673.06)= Rs 538.00

(B) It was revealed that no Photo Copy of the Project is enclosed to the Case Record.(Vide Work Order No-3154/2.8.2018 ,It is categorically State to submit photographs in the three Stages ,i) Before commencement of Audit, ii) Middle of the Work, iii) After completion of the work each two copies.

(c) No report is furnished pertaining to construction of 4 Nos of Culverts . Exact place of location of the Culverts have no where been mentioned in the Case Record.

In Compliance to the audit objection Memo. It was stated that the amount of Rs 538.00 has been recovered from Subash Chandra Barik vide MR No-77245/Dated 27.12.2019.Hence the objection is settled and dropped.

15.47 - Irregularity in furnishing and Interior Decoration of Council Conference Hall - POM 129/10.12.2019

1. Vr No. 541 / 21.7.18 - Rs 11,35,972.00

Work- Furnishing and Interior Decoration of Council Conference Hall by **M/s Associated Engineers Consortium Services,1st R/A Bill, Scheme-Dev Fund 2016-17.**

Irregularities Noticed –

1) It was seen that vide Council Resolution No-3(B) of Session No-51/28.4.2018 ,Only a sum of Rs 9 Lac was provided towards Interior Decoration of Council

Hall .

2) Clarification was asked for how an Estimate of Rs 1989000.00 was prepared. This bill is mentioned to be paid out of Devolution Fund 2016-17. The concerned Action Plan was also asked for production for scrutiny.

3) No Income Tax is deducted from the Bill.

4) AC 1.5 Tr 4 Nos @ 89800.00 of Rs 359200.00 and AC of 3.00 Tr 2 Nos @ 140200.00 of Rs 280400.00 is billed to be installed. Clarification sought for why these Items were included here.

2. Vr No. 840/19.9.2018 - Rs 9,53,324.00

Work - Furnishing and Interior Decoration of Council Conference Hall by **M/s Associated Engineers Consortium Services, 2nd Final Bill ,Scheme-Municipal Fund.**

Irregularities Noticed –

1) It was seen that vide Council Resolution No-3(B) of Session No-51/28.4.2018 , Only a sum of Rs 9 Lac was provided towards Interior Decoration of Council Hall .

2) Clarification sought for how an Estimate of Rs 1989000.00 was prepared. This bill is mentioned to be paid out of Municipal Fund.

3) No Income Tax is deducted from the Bill

4) Net Paid Rs 953324.00 instead of actual net dues of Rs 839727.00 vide Voucher No 840/19.9.2018 , leading to excess Payment of Rs 113597.00. Clarification sought for why excess to the tune of Rs 113597.00 was paid without any justification.

5) Executive Chairs 5 Nos @ 19690.00 for Rs 98450.00.00 ,Member Chair [1 No @ 11480.00](#) for Rs 11480.00, Conferencing System CM Unit [4 Nos @ 19850.00](#) for Rs 79400.00, Host Unit Studio Master 2 [Nos @ 19620.00](#) for Rs 39240.00, Amplifier SSA 1 No@ 16145.00 for Rs 16145.00,Wall Speaker Ahuja 8 [Nos @ 4240.00](#) for Rs 33920.00, Wireless Microphone 2 Nos @ 5980.00 for Rs 11960.00, Projector (a) [1 No @ 36900.00](#) for Rs 36900.00,(b) [1 No @ 14450.00](#) for Rs 14450.00,(c) [2 Nos @ 1950.00](#) for Rs 3900.00,(d) [1 No @ 3860.00](#) for Rs 3860.00,(e) [1 No @ 3480.00](#) for Rs 3480.00,and (f) Installation [Charges @ 3800.00](#) for Rs 3800.00 is billed and paid. Clarification was also sought for why these Items were included here in Interior Decoration of Council Hall.

3. Vr No.941/29.9.2018 - Rs 8,60,984.00

Work - Interior Decoration of the Council Conference Hall in Choudwar Municipality ,Choudwar by Associated Engineers Consortium Services,**Scheme-Municipal Fund.**

Irregularities Noticed –

1) It was seen that vide Council Resolution No--/Dated 31.07.2018 of Session No 54/31.07.2018 for July 2018 ,as stated in the Case Record ,No additional amount was provided towards Interior Decoration of Council Hall .

2) Clarification sought for how an additional Estimate of Rs 860984.00 was prepared. This bill is mentioned to be paid out of Municipal Fund.

3) No Income Tax is deducted from the Bill.

4) No GST is deducted from the Bill.

4) Member Chair [24 Nos @ 11480.00](#) for Rs 275520.00.00, Conferencing System CM Unit [2 Nos @ 19850.00](#) for Rs 39700.00, Host Unit Studio Master 1 [Nos @ 19620.00](#) for Rs 19620.00, Mixer Air-8 [1 No @ 18655.00](#) for Rs 18655.00.

5) Vide Voucher 541/21.7.2018, 1No CM Table @ 84500.00 for Rs 84500.00 was billed. Then again under which circumstances another CM table [1 No @ 75000.00](#) for Rs 75000.00 was prepared, was also sought for clarification.

6) Having provision of 47 Sqmtr in original Estimate ,Vide Voucher 840/19.9.2018 Wall Paneling with Plywood of 51.44 Sqmtr @ 5170.00 Per sqmtr for Rs 265945.00 was billed. Then again under which circumstances another Wall Paneling of 58.17 Sqmtr @ 5170.00 per sqm for Rs 300738.90.00 was prepared, also sought for clarification.

7) Having no provision in original Estimate, these items were billed i.e Providing & Fixing Post 17.37 [RMT @ 1540.00 per](#) RMT for 26749.80 and Providing & fixing Side Table [5 Nos @ 21000.00](#) for Rs 105000.00.

8) No Photo is found to be enclosed in support against successful installation & execution of the afore mentioned Items.

In Compliance to the audit objection Memo. It was stated that as it was composite and similar nature of work and It was special interior design work ,the purchase of materials .e the Split AC to Sound System and it is required to be fitted and designed according to the interior decoration and the materials used and fixed in the Council Hall as per the Company Price List which is enclosed to the Case Record with due Council resolution and of Chairperson for extended work

was completed as per the copy of the agreement executed .Earlier the Ply was provided upto lintel level .It was advised by the Chairperson and the Council to extend the Ply upto Ceiling level.Accordingly the Ply work has been executed. All the bill payments are made with due certification of the Chairperson.

In respect of excess payment vide voucher No-840/19.9.2018 of Rs 113597.00 as pointed out by the Audit the net payment of Rs 829727.00 was released with the withheld amount of the 1st Running Bill of Rs 112597.00(839721.00+112597.00).Hence Rs 1000.00 is actually excess paid.The IT amount may be released from the available SD amount. The GST amount in respect of the payment has already been settled in the FY 2018-19 by depositing additional amount of Rs 70468.00 on dated 15.12.2018.

To sum up It is clear that :-

1) The project is done for an amount of Rs 2950280.00 in three Phases ,where as there was Council Sanction of an amount of Rs 900000.00 only. The manner of execution of the Project is visibly erroneous.This has resulted to irregular expenditure to the tune of Rs 2050280.00.Hence this amount is kept under objection till the Municipal Authority by making a detailed enquiry to this aspect a satisfactory compliance is submitted in this regard.

2) IT amount comes to Rs 29503.00 i.e 1% of Rs 2950280.00 (Gross amount of Project Cost).This amount needs be recovered and deposited to the proper quarters under intimation to the Audit. The following officials are held responsible for all these lapses-

1) SriPranakkrushna Jena, Ex E.O

2) Sri Basudev Mohapatra, Ex ME

3) Sri Prabhat Kumar Sahoo, Ex JE Now AE,,Placed at Dhenkanal Municipality

15.48 - Irregularities noticed in Choudwar College Fund Expenses during 2018-19 - POM 130/10.12.2019

On verification of the different expenses on developmental activities of the Choudwar College Fund Expenses during 2018-19 ,It was found that 50 Lac was sanctioned from UGC vide Lt No-1249/CC Dt 12.08.2017 towards construction & completion of Women's Hostel of Choudwar College.,which was placed at the disposal of the Choudwar Municipality for execution of the Project.

On 26.6.2018 vide Lt No 2467/26.6.2018 UCs worth Rs 3391895.00 pertaining to previous year developmental expenses was submitted to the proper quarters. Out of balance of Rs 1608105.00 UCs of Rs 1386294.00 (Relating to projects from SI 1 to 7 below) was submitted vide Lt No-4493/26.9.2018,leaving a further balance of Rs 221811.00 only. But It will be evident from the following table that in respect of projects at SI 8 & 9 ,a sum of Rs365010.00(193991.00+171019.00 =365010.00) was spent ,thereby leading to excess expenses worth Rs 143199.00 beyond the sanctioned amount of Rs 50 Lac.

Again It was asked for clarification to Audit as to why so many multiple projects were taken up by way of splitting the same and single Project in contravention to the principles as outlined in OPWD Code. The action Plan originally prepared against the sanctioned amount of Rs 50 Lac for construction & completion of Women Hostel of Choudwar College to be placed to Audit for necessary verification.

In almost all the below mentioned Case Records the photo copy of before,during and after execution of the Project as required as per terms and conditions of agreement were not enclosed for verification of the genuineness of the actual execution of the Project. All these aforementioned defects and deficiencies may please be clarified to Audit.

SI No	Name of the Contractor	Name of the Project	Voucher No/Date	Gross Bill	Deduction	Net Bill Paid
1	Dharmananda Behera	Priming cost to inside & outside of Women's College Hostel building of Choudwar College	702/01.09.2018	193733.00	12109.00	181624.00
2	Dharmananda Behera	Completion of Toilets and Ground Floor of Women's Hostel Building of Choudwar College	703/01.09.2018	199771.00	12757.00	187014.00
3	Dillip Kumar Beura	Completion of Warden of Choudwar College	856/26.09.2018	195903.00	12497.00	183406.00
4	Jitendra Kumar Sahoo	Fixing of all doors and Ground Floor Women's Hostel Building of Choudwar College	857/26.09.2018	199920.00	12495.00	187425.00
5	Jitendra Kumar Sahoo	Completion of Toilets at 1st Floor of	858/26.09.2018	199589.00	12803.00	186786.00

		Women's Hostel Building of Choudwar College				
6	Jitendra Kumar Sahoo	Installation of Internal Water Supply & Sanitation of Choudwar College Women's Hostel Building 1st Floor	859/ 26.09.2018	198052.00	12878.00	185174.00
7	Jitendra Kumar Sahoo	Installation of Internal Water Supply & Sanitation of Choudwar College Women's Hostel Building Grnd. Floor	860/ 26.09.2018	199326.00	12459.00	186867.00
8	Manoj Kumar Nayak	Completion of Boundary wall of Womens Hostel Building at Choudwar College	957/ 15.10.2018	193991.00	12124.00	181867.00
9	Gagan Bihari Samal	Electrification & Sewage System to Warden Quarter at Choudwar College Campus	977/ 25.10.2018	171019.00	41273.00	129746.00
			Total	1751304.00	141395.00	1609909.00

In Compliance to the audit objection Memo. It was stated nothing.

The Local Authority may make further inquiry over the matter of irregular execution of the aforementioned Projects out of UGC Grant and fact reported to the Audit. However a sum of Rs 1751304.00 is kept under objection for execution of inadmissible projects in piecemeal without any specific approval for execution from the UGC or Choudwar College Authority and for excess expenses over and above the allotted amount of Rs 50 Lac i.e to the tune of Rs 143199.00, Sri Pranakrushna Jena, Ex E.O, Basudev Mohapatra, Ex ME and Sri Prabhat Kumar Sahoo, Ex JE are equally held responsible.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pranakrushna Jena	E.O	At-Darakhapatana,GP,Town-Cuttack,PS-Madhupatana,Dist-Cuttack	47733
2	Sri Basudev Mohapatra	ME	C.O-E.O,Choudwar Municipality,Choudwar,Dist-Cuttack	47733
3	Sri Prabhat Kumar Sahoo	JE	C.O-E.O,Dhenkanal Municipality,Dist-Dhenkanal	47733

15.49 - DATA ON VERIFICATION OF CASE RECORD

The detail position of the number of work case records and its money value produced by the local authority during the course of audit are furnished below.-

Number of case records maintained	Money value	Number of case records Produced and verified.	Money Value	Remarks
351	69353093	351	69353093	

15.50 - Non Production of Council resolution - POM 132/18.12.2019

It was revealed that Rs 6330468.00 was spent in execution of around 111 nos of Developmental Projects out of Municipal Fund during the financial year 2018-19. Against most of the following expenses the actual head of Account was found to be neither mentioned in the Accountants Cash Book nor in the Abstract Register of Receipt and Expenditure. This was clarified from the Accountant from his working Sheets which was supplied by him in writing to Audit (Project List) that these following expenses were not met out of any specific Grant but from the Own Resources i.e Municipal Fund of Choudwar municipality, Choudwar.

Accordingly Grants Statement of the Choudwar Municipality for the year 2018-19 is finalized setting these expenses aside from any sort of Grants received by the Municipality for and prior to the year 2018-19.

Sl. No.	Name of the Contractor	Name of the Project	Vr No & Date	Gross Amount	Deduction Amount	Net Amount
1	Subash Chandra Barik	Repair to culvert near Railways line in w.07	01/ 07.04.2018	8870.00	444.00	7598.00
2	Subash Chandra Barik	Fixation of Slab near Bishnu Sahoo house in Ward No.07	02/ 07.04.2018	9000.00	450.00	7748.00
3	Subash Chandra Barik	Removal of earth near Uppar Mundamal in Ward No.07	03/ 07.04.2018	9281.00	464.00	8167.00
4	Subash Chandra Barik	Removal of earth from Bishnu Sahoo house to Ajay Sahoo Badi in Ward No.07	04/ 07.04.2018	9261.00	463.00	8149.00
5	Balaram Behera	Const. of CC Road from Kamudei Pathagara to Kanhu Behera house	111/ 21.04.2018	48824.00	2440.00	41329.00
6	Soumya Ranjan Parida	Repairs to culvert in various places for Puja Festival	128/ 27.04.2018	47540.00	2377.00	40708.00
7	Jitendra Kumar Sahoo	Const. of Cover of RCC Slab over drain in Gouda Sahi in Ward No.06	142/ 03.05.2018	46064.00	2303.00	39930.00
8	Soumya Ranjan Parida	Cleaning of Weeds & Garbage from Main drain in Artatrana Matha to Dhobi Pola in Ward No.10	143/ 03.05.2018	47332.00	2367.00	41652.00
9	Soumya Ranjan Parida	Cleaning of Weeds from high level canal at Matha Sahi to Samal Sahi in Ward No.10	144/ 03.05.2018	41135.00	2057.00	36199.00
10	Soumya Ranjan Parida	Repair to drain in various places for Puja Festival	215/ 29.05.2018	47272.00	2364.00	40443.00
11	Dharmananda Behera	Const. of 03 nos Temporary Gate (Well come) in Ganesh Yatra Padia in Godipatana in Ward No.16	216/ 29.05.2018	19800.00	0.00	18612.00
12	Soumya Ranjan Parida	Completion of culvert in front of Primary School at Pradhan Sahi in Ward No.07	529/ 19.07.2018	48798.00	2179.00	44782.00
13	Jitendra Kumar Sahoo	Completion of BathingGhat at Dasarathi Patna in Ward No.14	530/ 19.07.2018	48954.00	2448.00	41232.00
14	Subash Chandra Barik	Repair of Badadanda road in w.10	531/ 19.07.2018	39758.00	1988.00	33641.00
15	Subash Chandra Barik	Spreading of Moorum near Rahim Khan Res in Ward No.01	532/ 19.07.2018	48084.00	2404.00	36159.00
16	Subash Chandra Barik	Spreading of Moorum near Akhaya Parida Res in Ward No.09	533/ 19.07.2018	48131.00	2405.00	34889.00

17	Subash Chandra Barik	Const. of CC Road at Jagannath Badadanda towards colony in W.10	534/ 19.07.2018	45014.00	2251.00	38083.00
18	Subash Chandra Barik	Const. of CC Road at Sulabha Souchalaya at Gandhi Chhak	535/ 19.07.2018	48495.00	2425.00	40949.00
19	Dharmananda Behera	Const. towards repair of Sale Centre Room at premises of Choudwar M.	536/ 19.07.2018	19933.00	997.00	17215.00
20	Ajit Ku Mohanty	Casting of Slab over drain from Kailash Nayak house in W.N.18	566/ 23.07.2018	47840.00	2392.00	41299.00
21	Ajit Ku Mohanty	Casting of Slab over drain from Rangadhar house to B.Sahoo house	567/ 23.07.2018	48090.00	2405.00	41531.00
22	Dharmananda Behera	Repair of well at Bhuiyan Sahi W.15	568/ 23.07.2018	39052.00	1953.00	33665.00
23	Subash Chandra Barik	Repair of drain in various places for Puja Festival	569/ 23.07.2018	47398.00	2370.00	40705.00
24	Soumya Ranjan Parida	Cleaning of Garbage & execution of Idol	570/ 23.07.2018	47336.00	2367.00	41656.00
25	Soumya Ranjan Parida	Coloring of Dolamandap in W.01	640/ 14.08.2018	9862.00	440.00	9246.00
26	Soumya Ranjan Parida	Repairs of drain near Dolajatra Padia in Ward No.01	641/ 14.08.2018	39779.00	1776.00	37128.00
27	Soumya Ranjan Parida	Repair of Sale Centre at Talabazar in Ward No.05	642/ 14.08.2018	9704.00	433.00	8810.00
28	Mangaraj Behera	Repair of Biju Pattnaik Statue near Birupa Barrage in W.01	643/ 14.08.2018	9455.00	473.00	8319.00
29	Mangaraj Behera	Repair of culvert near Girls High School in Ward No.09	644/ 14.08.2018	9627.00	481.00	8031.00
30	Mangaraj Behera	Repair of Muralidhar Tripathy Quarter in Ward No.09	645/ 14.08.2018	9835.00	492.00	8646.00
31	Mangaraj Behera	Fixing of MS Door & Grill of Kamal Mustafa Quarter W.05	646/ 14.08.2018	9892.00	495.00	8704.00
32	Mangaraj Behera	Spreading of Moorum near Town Hall Gate	647/ 14.08.2018	9626.00	481.00	7953.00
33	Mangaraj Behera	Cleaning of area backside of Biju Pattnaik Market Complex for purposed of New market complex	648/ 14.08.2018	9306.00	465.00	8190.00
34	Dharmananda Behera	Repair of culvert near Srinibas Swain house at Mahajan Sahi	656/ 18.08.2018	8992.00	450.00	7699.00
35	Dharmananda Behera	Repair to culvert at Bania Sahi Chhak in Ward No.04	657/ 18.08.2018	9234.00	462.00	7918.00
36	Dharmananda	Repair to culvert near	658/ 18.08.2018	9586.00	479.00	8220.00

	Behera	Nanda Kishore Sahoo house at Mahajan Sahi in W.4	18.08.2018			
37	Manoj Kumar Das	Completion of Naharbudhi CC located at Ward No.06	667/ 21.08.2018		12000.00	382874.00
38	Ajit Ku Mohanty	Spreading of Moorum near Mausima Mandir for Rathayatra W.10	669/ 21.08.2018	47544.00	2122.00	41691.00
39	Subash Chandra Barik	Spreading of Moorum near Madhusudan UP School in Ward.12	828/ 18.09.2018	9870.00	441.00	8710.00
40	Subash Chandra Barik	Spreading of Moorum near Manas Khuntia Res to Satya Rout Res W.12	829/ 18.09.2018	9775.00	436.00	8628.00
41	Subash Chandra Barik	Repair to Road at Sabar Sahi in W.4	841/ 19.09.2018	9784.00	437.00	8927.00
42	Soumya Ranjan Parida	Repair to Road near B Group Bazar Road in Ward No.04	842/ 19.09.2018	9723.00	434.00	8870.00
43	Subash Chandra Barik	Repair to culvert at Mangala Sahi Chhak in Ward No.03	861/ 26.09.2018	48720.00	2175.00	44795.00
44	Subash Chandra Barik	Const. of WBM Road from Sarat Kumar Sahoo house to Anjali Rout house in WNo.12	862/ 26.09.2018	47242.00	2109.00	41154.00
45	Subash Chandra Barik	Const. of Moorum Road from Kesaba Barik house to Saheed Khan house in Ward No.12	863/ 26.09.2018	47232.00	2109.00	41667.00
46	Subash Chandra Barik	Const. of drain behind Gouranga Sahoo Badi in Ward No.04	864/ 26.09.2018	48159.00	2150.00	44276.00
47	Subash Chandra Barik	Filling of A Pit near Jayanti Nagar in Ward No.08	865/ 26.09.2018	16915.00	755.00	15858.00
48	Subash Chandra Barik	Casting of 4' x 6' size RCC Slab	866/ 26.09.2018	47965.00	2141.00	44381.00
49	Subash Chandra Barik	Const. of culvert & repairs to drain near house of Babuli Sahoo W.3	867/ 26.09.2018	44850.00	2002.00	41204.00
50	Subash Chandra Barik	Const. of culvert at Kedareswar UGME School at Budhalinga W.12	868/ 26.09.2018	44443.00	1964.00	40786.00
51	Dillip Kumar Beura	Const. of CC Road from Late Chanu Sahoo house to Ganesh Mandir in Ward No,4	978/ 25.10.2018	41614.00	2081.00	37667.00
52	Ashok Kumar Sahoo	Const. of CC Road near Gopi Sahoo house in Ward No.09	979/ 25.10.2018	48068.00	2146.00	43495.00
53	Soumya Ranjan Parida	Const. of culvert & repair to drain near	980/ 25.10.2018	41985.00	1874.00	38539.00

		Kharda Sahi Rupa Ghara in W.3				
54	Mangaraj Behera	Fixing of Stainless Steel Gate at Municipal Office	982/ 25.10.2018	46306.00	2067.00	43413.00
55	Mangaraj Behera	Repair to culvert near Pala Mandap in W.05	983/ 25.10.2018	39403.00	1759.00	36410.00
56	Mangaraj Behera	Spreading of Moorum at Jackobin Club W.12	984/ 25.10.2018	46589.00	2080.00	41054.00
57	Ajit Ku Mohanty	Const. of Moorum Road from Pramila Bala house to Khokan Chakrabarty house W.12	985/ 25.10.2018	47604.00	2125.00	42220.00
58	Ajit Ku Mohanty	Repair to Public Drinking & Open Well at K line Temple in Ward No.12	986/ 25.10.2018	47287.00	2111.00	43184.00
59	Ajit Ku Mohanty	Repair to Bathing Ghat at Harinathpur W.14	987/ 25.10.2018	47026.00	2099.00	42365.00
60	Ajit Ku Mohanty	Repair to Public Drinking Water Open well at H. Line in Ward No.12	988/ 25.10.2018	45802.00	2045.00	41826.00
61	Bimal Kumar Behera	Const. of drain from Ranjit Samal house to Banshidhar Samal house in W.01	989/ 25.10.2018	48701.00	2174.00	44630.00
62	Bimal Kumar Behera	Const. of Repair to CC Road near Bichitrananda Swain house to Ashok Behera house at Gupteswar Sahi in W.01	990/ 25.10.2018	19716.00	880.00	17983.00
63	Soumya Ranjan Parida	Const. of CC drain from Shyam Sundar Sahoo house to N. Sahoo house W.03	991/ 25.10.2018	43670.00	2184.00	44899.00
64	Soumya Ranjan Parida	Const. of culvert near house of Paramananda Panda at Gupteswar W.01	992/ 25.10.2018	46950.00	2096.00	43094.00
65	Subash Chandra Barik	Repair to Public Drinking Open Water Well at Chitreswar Temple in W.12	993/ 25.10.2018	47389.00	2116.00	43279.00
66	Ashok Kumar Das	Const. of Protection wall to fixing up at Godipatna Yatrapadia W.16	994/ 25.10.2018	39040.00	1743.00	34690.00
67	Dharmananda Behera	Repair to drain at Behera Sahi from Fakira Behera house to N. Sahoo house W.4	995/ 25.10.2018	48180.00	2181.00	44315.00
68	Manoj Kumar Das	Const. of Platform for Fixing of Transformer at Mundamal in Ward No.06	996/ 25.10.2018	47228.00	2108.00	42894.00
69	Subash Chandra Barik	Fixing of _____ innauguration and	997/ 25.10.2018	193816.00	9691.00	180249.00

		Foundation Stone at Various places under Choudwar Municipality				
70	Manoj Kumar Sahoo	Towards excavation of Idol Immerssion Ghat	1098/ 14.11.2018	48356.00	2159.00	45333.00
71	Manoj Kumar Sahoo	Fixing of Polythin & Water Supply	1099/ 14.11.2018	47398.00	2116.00	44436.00
72	Dharmananda Behera	Coloring of Ganesh Yatrapadia Mandap at Godipatna	1100/ 14.11.2018	10847.00	495.00	9207.00
73	Dharmananda Behera	Towards Const. of 3nos of Temporary Welcome Gate in Ganesh Yatrapadia W.16	1101/ 14.11.2018	19824.00	885.00	18585.00
74	Bimal Kumar Behera	Const. of RCC drain from PHD Pump House in Ward No.07	1102/ 14.11.2018	210601.00	9402.00	193377.00
75	Mangaraj Behera	Completion of Toilet with water supply & sanitation	1103/ 14.11.2018	199207.00	9960.00	184942.00
76	Mangaraj Behera	Completion of Stair Case Room & Step with Steel Railing at New Council Hall	1104/ 14.11.2018	216608.00	10830.00	201002.00
77	Jitendra Kumar Sahoo	Const. of Protection wall with sand filling in PHD Pump house Ward No.10	1105/ 14.11.2018	215744.00	963.00	193968.00
78	Gagan Bihari Samal	Const. of Fixing of Steel Window & Grills in Varendra of New Council Hall Building	1106/ 14.11.2018	217477.00	10874.00	202252.00
79	Ashok Kumar Das	Const. towards filling of Road _____ Main road to K.K Nayak house W.10	1107/ 14.11.2018	215146.00	9605.00	191488.00
80	Subash Chandra Barik	Fixing of RCC Slab over drain & culvert in various places	1108/ 14.11.2018	49076.00	2450.00	44989.00
81	Subash Chandra Barik	Spreading of Moorum in Ganesh Yatra Padia in Godipatna in Ward No.16	1109/ 14.11.2018	47275.00	2110.00	41534.00
82	Soumya Ranjan Parida	Fixing of Polythene & Water supply to Pond near Birupa Barrage for Idol Immersion of Ganesh Medha	1110/ 14.11.2018	48671.00	2434.00	45263.00
83	Soumya Ranjan Parida	Excavation & Cleaning of Pond near Birupa Barrage	1111/ 14.11.2018	48045.00	2402.00	44684.00
84	Soumya Ranjan Parida	Cleaning of Jungle of Magura Boating Club in Ward No.01	1112/ 14.11.2018	9728.00	434.00	9120.00
85	Soumya Ranjan Parida	Clening of Magura Pond in W.01	1113/ 14.11.2018	9757.00	436.00	9147.00
86	Soumya Ranjan Parida	Const. of Repair to road at Bhoi Sahi near house of Gagi Sahoo, Ward No.2	1308/ 29.11.2018	9785.00	437.00	8926.00

87	Soumya Ranjan Parida	_____ Shifting of Garbage of Football Ground Sultan Nagar W.02	1309/ 29.11.2018	9712.00	434.00	9104.00
88	Soumya Ranjan Parida	Water Supply pipe line Aahaar Centre	1310/ 29.11.2018	9736.00	437.00	9127.00
89	Soumya Ranjan Parida	Repair of drain at Kumbhar Sahi W.1	1311/ 29.11.2018	9895.00	442.00	9062.00
90	Soumya Ranjan Parida	Repair to drain near Kala Niketan Club, W.01	1312/ 29.11.2018	9897.00	442.00	9064.00
91	Soumya Ranjan Parida	Repair to - W.1	1313/ 29.11.2018	9900.00	442.00	9067.00
92	Subash Chandra Barik	Repair to road from P.K Singh house to Kishore Nayak house Ward No.17	1314/ 29.11.2018	9710.00	434.00	8568.00
93	Subash Chandra Barik	Repair to Road from S. Bhuyan house to A. Swain house Ward No.17	1315/ 29.11.2018	9870.00	441.00	8710.00
94	Subash Chandra Barik	Repair to road from Basudev Sadan house to Ram Ch Sahoo house in Ward No.17	1316/ 29.11.2018	9743.00	435.00	8598.00
95	Subash Chandra Barik	Filling of Moorum to pathways and rain cuts in various places	1317/ 29.11.2018	47426.00	2371.00	41498.00
96	Subash Chandra Barik	Filling of Moorum in Potholes and rain cuts in various places in Ward No.11	1318/ 29.11.2018	47528.00	2376.00	41587.00
97	Subash Chandra Barik	Repairing of Water supply pipe line to Kalyan Mandap	1319/ 29.11.2018	9601.00	431.00	9058.00
98	Subash Chandra Barik	Repair of drain at P. Sahoo house in W.03	1320/ 29.11.2018	9859.00	440.00	9048.00
99	Subash Chandra Barik	Repair to Mangala Mandap at Mangala Sahi in Ward No.03	1321/ 29.11.2018	9844.00	440.00	8980.00
100	Subash Chandra Barik	Repair of drain near house of Aruna Sahoo house at Mangala Sahi in Ward No.03	1322/ 29.11.2018	9657.00	431.00	8844.00
101	Subash Chandra Barik	Spreading of moorum from Bapuji Club W.7	1323/ 29.11.2018	9552.00	426.00	8431.00
102	Ashok Kumar Sahoo	Electrification and coloring of Community Centre at Mundamal near B. Temple W.7	1466/ 23.02.2019	49353.00	2468.00	45897.00
103	Ashok Kumar Sahoo	Const. of Staircase of Rahasbihari CC in W.4	1467/ 23.02.2019	49500.00	2475.00	45451.00
104	Sachidananda Mohanty	Const. of Parking area in front of Labour Office in Ward No.10	1509/ 16.03.2019	48891.00	2183.00	43851.00
105	Subash Ch Barik	Water supply & PH work inside of Choudwar Town Hall	1510/ 16.03.2019	9599.00	429.00	8998.00

		at Gandhi Chhak in Ward No.09				
106	Ajit Ku Mohanty	Repair to drain near in Ward No.19	1511/ 16.03.2019	9844.00	440.00	8980.00
107	Ajit Ku Mohanty	Repair to drain near house of Dr. Diwedi house in Ward No.19	1512/ 16.03.2019	9844.00	440.00	8980.00
108	Ajit Ku Mohanty	Laying of S. line at New Kalyan Mandap at Gandhi Chhak	1513/ 16.03.2019	9298.00	415.00	8717.00
109	Ajit Ku Mohanty	Const. of 02 nos of Marbel Chamber at New Kalyani Mandap at Gandhi Chhak	1514/ 16.03.2019	9600.00	429.00	8999.00
110	M/S Associated Engineers Consortium Services	Interior Decoration of Council Conference Hall in Choudwar Municipality	840/19.09.2018	860984.00	0.00	860984.00
111	M/S Associated Engineers Consortium Services	Interior Decoration of Council Conference Hall in Choudwar Municipality	941/29.09.2018	953324.00	0.00	953324.00
		Grand Total		6330468.00	215768.00	6266412.00

It was to be clarified to Audit as to how these projects were executed without having any Council approval. The respective council resolutions in respect of approval of Action Plan for execution of different Developmental Projects out of Municipal Fund during 2018-19 could not be shown to Audit for necessary verification.

In Compliance to the audit objection Memo. It was stated nothing pertaining to the Production of Council resolution for execution of Projects under Municipal Fund. Under the circumstances a sum of Rs 6330468.00 is kept under objection till clarification of it's justification of execution in public interest. The Local Authority is requested to investigate the matter internally and fact reported to Audit.

15.51 - Non Production of Records under SBM Scheme-

SI No	Vr No/Date	Particulars of the Payment	Amount
1	217/25.8.2018	Construction of Fixing of MS Iron Sign Board in different area for ODF Programme in 19 Wards ,Contractor-Soumyaranjan Parida	264120
2	223/6.11.2018	Swechaagraha oh Members,Jhulendra Nayak	54000
3	219/7.9.2018	Payment of Sign Board & Sound Light used for SBM,Jhulendra Nayak	7420
4	230/25.11.2018	Fixing of Iron Grill under SBM in CDR ,Mpty,Contractor-Soumyaranjan Parida - No deduction,No Bill or Voucher enclosed	43000
		Total	368540

The voucher were not produced to audit even after issue of POM. However, till production of the above Vouchers before next Audit a sum of Rs 368450.00 is kept under objection.

15.52 - Non production of the present Status of Execution of the required Projects by the Executive Engineer PH Division No-II Cuttack

It was revealed that a sum of Rs 50 Lacs as details furnished below were placed to the Executive Engineer PH Division No-II Cuttack during 2018-19 out of UNNATI Grant for execution of some projects in public interest. But the Development Section could not be able to supply any such information regarding present status of the Projects as on 31.03.2019.

Voucher No/date	Particulars of the Payment	Amount
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261/2.6.2018 out of UNNATI Grant	Paid to Executive Engineer PH Division No-II Cuttack towards Payment of 10Nos of Sinking of Tube Wells in Ward No-12 of Choudwar Municipality	1500000
478/13.07.2018 out of UNNATI Grant	Paid to Executive Engineer PH Division No-II Cuttack towards Payment of 14 Nos of Sinking of Water Supply Pipe Line in connection in Ward No-11 & 08 of Choudwar Municipality	3500000
Grand Total		5000000

As the amount is booked as Final expenditure in the books of Account, there is no further scope in Audit to verify it's proper utilization in public interest. The attention of the Local Authority is invited in this regard to make correspondence with the Executive Engineer PH Division No-II Cuttack for early completion of the projects and fact reported to the next Audit.

Hence a sum of Rs 50,00,000.00 is kept under objection till detailed clarification of the present progress and status of the projects is furnished before next audit.

15.53 - This Para is `deleted.

15.54 - This Para is `deleted.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - UNIT / DEPARTMENT

There is no separate department exists in this municipality. Hence no comments.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - SCOPE OF AUDIT -

Para : 17.1.1 : SCOPE OF AUDIT :- In addition to normal audit on financial transaction of the urban local bodies for the year 2018-19, the govt. has decided to conduct thematic audit on Own Fund for the last three years i.e. 2016-17 to 2018-19.

SUGGESTIONS AND RECOMMENDATION :-

The local authority may purchase materials up to Rs.15,000.00 without inviting quotations on the basis of a certificate to recorded by the competent authority as per Note – 7 of OM No.4939/F., dtd.13.02.2012. If purchase of goods costing above Rs.15,000.00 and up to Rs. 1,00,000.00 on each occasion may be made on the recommendations of duly constituted Local Purchase Committee consisting of three members of appropriate level as decided by the authorities Competent to Purchase Goods as per Note – 8 of the said O.M. Wide publication of tender call notice of procurement of goods exceeding money value Rs.5,00,000.00 may be made in both local daily and national newspaper to bring transparency in tender procedure. The purchase orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of orders as prescribed in aforesaid Office Memorandum of Finance Department. No purchase should be made without tender procedure as required under the aforesaid O.M. Purchase basing on the tender that had been floated in previous years without going for fresh tender should be avoided.

17.2 - Target and Achievement figures of Different schemes-

The target and achievement figures of different schemes for the year 2018-19 provided to audit by the local authority is furnished below.

Name of the Scheme	Financial Achievement						Physical Achievement					
	O.B	Funds received during the Year	Total Fund available	Expenditure	Unspent Balance at the end of the Year	%age of Expenditure to that of available Fund	No of Spill over Projects from previous Years	No of Projects planned for the during the year	Total	No of Projects completed during the Year	No of Spill over Projects to the next Year	%age of Achievement
4th SFC Creation of Capital Assets	3698591	1856000	5554591	3391658	2162933	61.0604453	24	20	44	30	14	68.181818
Maintenance of Capital Assets	1821000	863000	2684000	1057617	1626383	39.4045082	30	1	31	10	21	32.25806452
Devolution of Funds	6623713	11443000	18066713	12842041	5224672	71.08122546	16	44	60	37	23	61.66666667
Maintenance of Non Residential Building	1468293	247420	1715713	867810	847903	50.58013782	8	1	9	1	8	11.11111111
Motor Vehicle Tax	-314500	3707000	3392500	2656417	736083	78.30263817	0	21	21	17	4	80.95238095
Roads & Bridges	0	1562497	1562497	169174	1393323	10.82715679	0	17	17	17	0	100
14th CFC Grants	36679605	20738000	57417605	9173115	48244490	15.97613659	12	38	50	35	15	70
MLA LAD	3029863	4050000	7079863	2520834	4559029	35.60568898	21	20	41	20	21	48.7804878
MP LAD	1225000	2225000	3450000	658601	2791399	19.08988406	2	12	14	2	12	14.28571429
UNNATI	0	48000000	48000000	28707416	19292584	59.80711667	0	121	121	82	39	67.76859504
Critical Gap Fund	0	2500000	2500000	999242	1500758	39.96968	0	7	7	4	3	57.14285714
Total	54231565	97191917	151423482	63043925	88379557	41.63417996	113	302	415	255	160	61.44578313

PARA: 18 MISCELLANEOUS

18.1 - PROFIT AND LOSS ACCOUNT OF PDS-

The profit/loss account of PDS in respect of Choudwar Municipality for the Year 2018-2019 is furnished below.

INCOME			EXPENDITURE		
SI No	Particulars	Amount	SI No	Particulars	Amount
1	O.B	2820411.6	1	Purchase of Rice	261928.2
2	Sale of PDS Commodities	5582665	2	Purchase of Wheat	178906.8
3	Bank Pass book Interest	105942	3	Purchase of K.oil	4374036.5
			4	Koil Transportation charges	38794.1
			5	Purchase of 3nos of Weighing Machine	22479
			6	Purchase of 40 nos Koil Barrel	41064

			7	Net pack POS Machine	7720
			8	Distribution of Ration card by MLA	20650
			9	Renewal of PDS License fees	25500
			10	Awareness of PDS distribution	3200
			11	Renewal of Weighing Machine	11650
			12	TC of PDS to all centre	132453
			13	House Rent of Sale centre	49000
	Total Income	8509018.6		Total Expenditure	5167381.6
	Trade Surplus	3341637			

From the above position, it is revealed that although there is a trade surplus of Rs.3341637.00 as seemed from the above statement there is a real gain of Rs. 521225.40 when the total income and expenditure is considered excluding the surplus opening balance. Therefore, the EO is suggested that the PDS management system may be improved to avoid the future losses.

18.2 - Non production of Central Stock Register of Wheat - Refer Para 6-1 of last AR

The Central Stock register regarding wheat for the period from 4/2016 to 11/2016 and stock register of ward no.6,7,8,9,10&19,11,17&18 were not produced to audit for verification .The Local Authority is once again impressed upon to produce the relevant stock register to the current audit for further verification. Since this is a matter of utmost significance , attention of higher authority is hereby drawn for non availability of records to audit .

In Compliance to the POM-5/10.9.2019 ,the Local Authority replied that the mentioned Records have been seized by the Vigilance,Cuttack and a letter has already been issued to them for production of the same. He also assured to produce the same before next Audit.

18.3 - Production of Distress warrant Register - Refer Para 13-6 of last AR

Distress Warrant Register required under Rule – 202 of O.M. Rules 1953 has not been maintained in the Municipality. As a result, the position of Distress warrant issued and amount of tax collected could not be worked out. In response to preliminary objection memo the local authority remained silent. Hence the local authority was suggested to ensure the maintenance of the same and produced to the current ongoing audit for necessary verification.

In compliance to the POM-6/10.9.2019 in this regard ,the Local Authority replied that the necessary steps will be taken towards maintenance of distress warrant as per OM Rules 1953.

18.4 - Production of Electrical Goods Documents - Refer Para 14-5 of last AR

Examination of purchase file no.38/17 collection No.V.38/17 on procurement of electrical goods for maintenance of street lighting and other places, it is revealed that a total sum of Rs.32,61,123.00 has been spent out of the 4TH SFC grants and Own fund indicated against each purchase lot during the financial year 17-18 ,out of which delayed commencement of work of worth Rs 829747.00 as detailed below may be clarified to the current Audit.

SI No	Voucher No/date	Details of Supplier	Amount
1	Vr No.1091/27.11.17	Sanskrit Entp	515375.00
2	Vr No.1391/3.3.18	Sanskrit Entp	314372.00
	Total		829747.00

At the time of last exit conference the EO had stated that though the agreement had been signed in the month of August -17 the real work started in the month of last week of August 2018. Hence the procurement of Electrical goods was done through out the year 2017-18 and last procurement was made in the month of March 2018, keeping in view to the interest of the public .

However, no evidence could be produced against delay in commencement of the replacement by the M/s. EESL company. Further, no compensation has been claimed from the company for the liquidated damage caused due to delay in commencement of the work. In view of the reply of the E.O. the fresh agreement between the Municipal authority and EESL regarding delayed commencement of work may be produced before current audit for necessary verification.

In compliance to the POM-7/10.9.2019 raised on the score ,no compliance was furnished by the Local Authority.In verbal discussion with the E.O.,Choudwar Municipality ,it was assured and the concerned dealing Assistant was directed to ensure for production of all the relevant documents for necessary verification by the Audit. The dealing Assistant could be available to produce the Electrical Stock Book only ,by which no desired purpose of Audit could be fulfilled.

The attention of the Local Authority is invited in this regard to do the needful for necessary compliance of the Para raised as above.

18.5 - Unjustified appointment of Line man Grade I & II and Electrical Helpers through outsourcing- Para 14-6 of last AR

Verification of file No.IV.Estt.49/17, regarding engagement of man power through service provider agency Kalinga Warriors, it was revealed that a total number of 39 nos of employees have been engaged by the Municipality in different post through the agency w.e.f 01.09.2017. Out of the above total 8 nos of employees have been posted as Electrician Gr-1, Gr-2, and Electrical helpers. In the above context it is to be mentioned that the new installation including day to day repair and maintenance of street lights in the Municipality area has been handed over to EESL on outsourcing basis as per the agreement executed between the EO, Choudwar Municipality and EESL company on dated 03.08.2017. Thus in view of outsourcing of Electrical Repair and Maintenance work, there was no justification in appointment of Electrical line man and helpers through the Kalinga Warrior Man Power Service Provider Cuttack. Therefore, the expenditure out of Municipal fund bears no accountability on such unnecessary appointments.

At the time of last exit conference the E.O. had stated that the real repair and maintenance work started after the execution of the agreement on 29.12.2018. However, no evidence was produced to audit regarding signing of agreement on 29.12.2018, which may be ensured before current Audit for necessary verification.

In compliance to the POM-8/10.9.2019 ,no compliance was furnished by the local Authority. The matter is brought to the notice of higher authorities through a special report on it.

18.6 - Over Spending in Celebration of Festivals -Para 14-7 of last AR

On verification of files relating to observation of 15th Aug Independence day 2017 national festival it was revealed that a sum of Rs 98640.00 was incurred expenditure vide vr.no.853/13.09.2017 . But as per the Council Resolution no.42/ dated.29.07.2017, the approval amount of expenditure was Rs.81900.00. Thus a sum of Rs 16740.00 was spent in excess over and above the authorized amount.

No reply was furnished by the local authority. The E.O was suggested to get the post-facto approval of the Council to regularize the excess expenditure and compliance reported. The ex post facto approval in this regard if any may kindly be shown to current Audit for necessary verification.

In compliance to the POM-9/10.9.2019 ,no compliance was furnished by the local Authority.

18.7 - Non-Production of service tax clearance - Para 14-3 of last AR

On checking of paid vouchers in respect of payment of service tax to L&K services,Bhubaneswar, it was revealed that a total amount ofRs.11,26,596.00 to L&K services towards service tax against the payment to employees engaged through the service provider L&K Services during 2017-18. The Service tax clearance of the agency may be provided to audit for verification as there was no service tax registration number found in the body of the bill vouchers. The EO was suggested to produce the service tax clearance of L&K service Bhubaneswar before the next audit ,which may be produced for necessary verification.

In compliance to the POM-10/10.9.2019 ,no compliance was furnished by the local Authority.

18.8 - Non Production of GST clearance certificate - Para 14-4 of last AR

On verification of vouchers relating to payments made to the Kalinga Warriors Manpower Service provider towards engagement of employees during 2017-18, it was revealed that a total sum of Rs.228320.00 paid to Kalinga Warriors towards GST @ 18% of the bill value. The EO had stated that service tax clearance will be produced to next audit ,which was sought for production during current audit for verification.

In compliance to the POM-11/10.9.2019 ,no compliance was furnished by the local Authority.

18.9 - Utilization of surplus stock of S.K.Oil under NFSA - Para 18-1 of last AR

On verification of S.K.Oil central stock register, it was revealed that 14581 ltrs of S.K.Oil stock was received by the municipality towards quota for the month of 5/17 on 27.5.17. But before receipt of oil quota for 5/17, there was a stock balance of oil for a quantity of 3748.850 ltrs. Out of the stock quota meant for the month of 04/17. Therefore, it was asked through audit objection regarding how the surplus stock of 3748.85 ltrs was utilized to be stated to audit.

There was no necessity of distributing the arrear claim of S K Oil . Thus, the expenditure of Rs.70328.00(3748.850 @ 18.76) on procuring excess S K Oil for a quantity of 3748.850 lts and distributing the same as arrear to the beneficiaries was not justified and in view of absence of any administrative decision regarding distribution of arrear claim of S K Oil and hence the procurement cost of Rs.70328.00 is not justified ,which was sought for clarification during current audit. But no

reply could be made available on the score.

18.10 - NON IMPLEMENTATION OF DEABAS

As per H&UD Deptt Govt Order No-24970 /HUD,BBSR Dtd 7.8.2013 Double entry accrual based accounting system (DEABAS) as per Odisha Municipal (Accounts) Rules 2012 shall be effective with effect from October 2013. But from verification of accounts It was found that DEABAS has not been implemented in full fledged manner as on 31.3.2016.

Specific attention is drawn to Rule 67 of Odisha Municipal (Accounts) Rules 2012 ,cheque signing authorities and the Commissioner should ensure maintenance of all records as per requirements under DEABAS before signing and issue of cheques.

It has been categorically instructed that any payment /issue of cheques without resorting to DEABAS w.e.f 1.10.2013 shall attract disciplinary action against the officials concerned.

Lastly It has been directed in the said G.O that non implementation of the DEABAS in compliance to the Odisha Municipal (Accounts) Rules 2012 as stated above shall also attract withholding of grants in aids by the Govt to the defaulting ULBs.

The following important forms and registers as per OMAR 2012 were to be immediately maintained w.e.f October 2013 ;

Sl No	Governing Rules of OMAR 2012	Forms/Registers
1	5(1) &(2)	Cash Book
2	7(2)	Journal Book
3	10(2)(a)	Cash /Bank receipt voucher
4	10(2)(5)	Cash/Bank payment voucher
5	10(2)(c)	Contra Voucher
6	25(3)	Cheque received/payment register
7	25(2)	Collection register for the year
8	30(3)	Register of bills for payment for the year
9	33	Payment order
10	41(2)	Cheque issuerregister
11	65&83	Register for advance for the year
12	84(3)	Register for payment Advance
13	86(1)	Deposit Register for the year
14	50(1) ,57(1),59(1),60 &61(2)	Demand register of Income for the year
15	6(3)(e)	Register of Notice fees, Penalties & other fees charged
16	31	Statement of Outstanding Liabilities for expenses
17	112(3)	Inventory Register
18	71(1)(B),(C)	Register of fixed Assets
19	71(1)	Register of Land
20	71(1)(d)	Register of Public Lighting System
		Any other requirement under OMAR-2012

But It is a very sorry state of affairs that the Choudwar Municipality,Choudwar has been completely failed in this direction for adoption of DEABAS as per OMAR-2012.

The matter needs a thorough relook so that a transparent accounting system as per OMAR-2012 is immediately enforced without further delay.

18.11 - Non Production of Receipt Book for 2018-19

On checking of the receipt Book Stock Register,It was found that receipt No-70801 to 70900 was issued to Saroj Kumar Rout,Ex TD. But the said receipt along with the concerned DCR could not yet be produced to Audit for necessary verification. However, the EO is advised to cause production of the said MR before next audit for verification.

18.12 - Occupation Status of Municipal Quarters As on 31.03.2019

Information in specific format was sought for from the local authority on status of Municipal Quarters as on dt. 31.3.19. But no information was furnished on the score. However, the EO is advised to furnish required data on the same before next audit.

18.13 - Irregularity in PL Account - POM 77/19.11.2019

On verification of the PL Accounts for 2018-19, It was revealed that on 31.07.2018 Rs 431000.00 was received towards maintenance of Capital Assets as per recommendation of 4th SFC, which needs addition under ID-27 i.e Maintenance of Capital Assets, but the same is wrongly taken as receipt under ID-48 i.e Pension arrear & Basic Services. This mistake is found to be done at the Funding Agency level.

Sl No	Head of Account	Amount Due as per Audit	Amount available as per PL Account	Difference
1	ID-27, Maintenance of Capital Asset	963272.00	532272.00	-431000.00
2	ID-48, Pension arrear & Basic Services	9110168.00	9541168.00	+431000.00

In Compliance to the audit objection Memo. It was stated that the Funds by mistakenly transferred by the H&UD Deptt in ID-48 instead of ID-27. So till now balance is rolling in ID-48. Municipality will take step to transfer the mentioned Fund amount of Rs 431000.00. An early action in this regard is needed to regularise the account.

18.16 - Handing over of Dustbins without acknowledgement

On Checking of the Sanitation Stock & Issue Register with reference to the concerned File It is seen that 80 numbers of Fiber Dustbins were purchased amounting to Rs 580560.00 vide voucher No-883/29.09.2018. In Stock Register the same quantity of Dustbins were found to be stock entered & then shown issued to different Places of the Choudwar Municipality during 2018-19. But the exact location of delivery of the Dustbins and the acknowledgement of receipt/installation of the Dustbins in the public interest could not be ensured before Audit even after issue of POM. However the same need be produced before next audit.

18.17 - NON-PRODUCTION OF CREDIT PARTICULARS

The following recoveries were effected on the spot during the course of audit towards different audit objection paras. But the credit particulars of the same receipts could not be verified in audit due to non-production of updated DCR, Cashier's Cash Book and Subsidiary Cash Book. Hence, the EO is advised to produce the required DCR and Cash Books before next audit for verification and till then the amount of Rs 3,37,279.00 is kept under objection.

Para No	POM No/date	MR No/Date	Amount
11.1	43/2.11.19	77205/9.12.19	276.00
11.3	46/15.11.19	75197/18.1.20	600.00
		77229/24.12.19	300.00
		77230/24.12.19	300.00
11.5	41/2.11.19	77204/9.12.19	693.00
14.1	35/2.11.19	77255/30.12.19	322.00
15.1	48/15.11.19	77226/21.12.19	15,689.00
15.2	49/15.11.19	77225/21.12.19	2,556.00
15.3	50/15.11.19	77227/21.12.19	2,845.00
15.4	51/15.11.19	77223/21.12.19	13,822.00
15.5	52/15.11.19	77224/21.12.19	5,874.00
15.6	53/15.11.19	77246/27.12.19	19,436.00
15.7	54/18.11.19	77221/21.12.19	11,750.00
15.8	55/18.11.19	77222/21.12.19	10,181.00
15.9	56/18.11.19	77254/27.12.19	2,576.00
15.10	57/18.11.19	77220/21.12.19	2,436.00
15.11	59/19.11.19	77219/21.12.19	24,386.00
15.12	60/19.11.19	77218/21.12.19	16,984.00
15.13	61/19.11.19	77216/21.12.19	13,104.00

15.14	62/19.11.19	77215/18.12.19	21,729.00
15.15	63/19.11.19	77214/18.12.19	2,808.00
15.16	64/19.11.19	77253/27.12.19	7,359.00
15.17	65/19.11.19	77213/18.12.19	11,708.00
15.18	66/19.11.19	77217/18.12.19	15,846.00
15.19	67/19.11.19	77212/18.12.19	4,388.00
15.20	68/19.11.19	77211/18.12.19	7,175.00
15.21	69/19.11.19	77210/18.12.19	9,932.00
15.22	70/19.11.19	77208/18.12.19	23,544.00
15.23	71/19.11.19	77209/18.12.19	14,104.00
15.24	72/19.11.19	77232/27.12.19	6,548.00
15.25	73/19.11.19	77233/27.12.19	5,871.00
15.26	74/19.11.19	77234/27.12.19	7,473.00
15.27	75/19.11.19	77235/27.12.19	2,713.00
15.28	76/19.11.19	77236/27.12.19	9,606.00
15.29	79/29.11.19	77237/27.12.19	835.00
15.30	80/29.11.19	77238/27.12.19	1,782.00
15.31	81/29.11.19	77239/27.12.19	1,437.00
15.33	83/29.11.19	77240/27.12.19	1,632.00
15.34	84/29.11.19	77241/27.12.19	658.00
15.35	85/29.11.19	77251/27.12.19	1,460.00
15.36	86/29.11.19	77248/27.12.19	16,683.00
15.37	98/2.12.19	77244/27.12.19	2,624.00
15.38	99/2.12.19	77252/27.12.19	2,015.00
15.39	100/2.12.19	77250/27.12.19	1,407.00
15.40	101/2.12.19	77249/27.12.19	698.00
15.41	102/2.12.19	77243/27.12.19	934.00
15.43	104/2.12.19	77247/27.12.19	3,289.00
15.44	105/2.12.19	77242/27.12.19	6,353.00
15.46	107/2.12.19	77245/27.12.19	538.00
		TOTAL	337,279.00

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

19.1 - - Remittance of Govt. Dues -

Rule-04 of Odisha Treasury Code, Vol-I read with Rule 4 of OGFR stipulate that all money received or realized on behalf of Govt. should be deposited in full into treasury or with competent authority within 3 days of its realization. Retention of Govt. money or revenue outside the treasury is irregular and not permissible. The details of position of Govt. dues during 2018-19 is furnished below.

Particulars	Govt. Dues							Total
	Royalty	VAT	Labour Cess	P.T	I.T	Service Tax	GST	
Dues outstanding for deposit at the beginning of the Year	361789	598587	196568	21987	55120	0	0	1234051
Amount Collected during the Year	1110676	0	607194	101050	574952	0	54956	2448828

Total	1472465	598587	803762	123037	630072	0	54956	3682879
Amount remitted during the Year	1447907	0	741306	101050	586932	0	6000	2883195
Balance to be remitted at the end of the Year	24558	598587	62456	21987	43140	0	48956	799684

As per Rule-6 of OTC Vol-I amount collected towards revenue of State Govt. should be remitted into the treasury within 3days from receipt of said amount. In respect of collected GST ,it may be deposited within the 10 days of the next month in which it is collected.

POM 135/18.12.2019=

In Compliance to the audit objection Memo. It was stated that the amount of Cess 1% ,PT,IT,Royalty & GST has also been deposited in Govt in their respective heads of Account. But the VAT amount was not deposited ,because the VAT was abolished. It is hereby suggested to directly consult with the now GST Authorities to find out a solution to deposit the outstanding VAT amount rolling idle since long.

The local authority was suggested to deposit all the Govt. dues as soon as possible under intimation to audit failing which responsibility would be fixed against the Executive Officer.

19.2 - - Loan -

As per Rule 149 of the Odisha Municipal Rules, 1953 a Loan Register is to be maintained(Form No.XXVII). Further, Rule 150 of the Odisha Municipal Rules, 1953 envisages that the loan amount shall not be appropriated even temporarily to any object other than that for which the loan was raised. But during audit no such Loan Register was maintained and produced before audit for verification. The position of outstanding Loan as per previous Audit Report as on 31-03-19 is furnished below:-

The details of loan position of Choudwar Municipality for the year 2018-19

Sl.no.	Particulars of loan	Amount	Sanction order/GO No	Re-payment during 2018-19		Pending for Payment as on 31.03.2019		Closing Date
				Principal	Interest	Principal	Interest	
1	IDSMT	1600000	7791/dt.13.03.1995	80000	9600			27.3.2018
2	IDSMT	1600000	8867/dt.25.03.2000	80000	56000	320000	112000	27.03.2022
	Total					320000	112000	

Therefore the local authority is advised to clear all the outstanding loan amounts by creation of sinking fund and compliance reported.

19.3 - - Deposits -

S.D / E.M.D :- As per Rule – 142 of O.M. Rules 1953 Deposit Ledger is to be maintained and as per Rule 143 of O.M. Rules 1953 list outstanding deposits are to be maintained at the close of every quarter. But in this Municipality neither deposit ledger has been maintained nor list of outstanding deposits at the close of every quarter have been worked out. Further no information was available in the last audit report . However the position of outstanding deposit relating to 2018-19 is furnished below.

SI No	Particulars	Amount	Remarks
1	Deposits Received during the year 2018-19	3183285	

2	Deposits refunded during the year 2018-19	2582786
3	Balance of Deposit outstanding for refund as on 31.03.2019	600499

Non Maintenance of Deposit Ledger and outstanding deposits:- As required under Rule 142 and under Rule 143 of Odisha Municipal Rules, 1953, the deposit ledger and register of outstanding deposit has not been maintained by this Municipality. Due to non maintenance of above register there is a possibility of refund of excess deposit or double refund of deposits which would cause the loss of Municipality fund. Therefore the local authority is advised to maintain the above registers for safe guard of Municipality fund.

19.4 - - CPF / EPF Position of Municipality Employees -

In accordance with Rule 436 of O.M. Rules, 1953 every council shall maintain and administer a provident Fund. As per Rule 442 of O.M. Rules, 1953 a provident fund ledger in Form No. P.F 5 is to be kept in the Municipal Office. As per Rule 445 of O.M. Rules, 1953 the amount deducted from the pay bills as Provident Fund deductions and the contributions paid by the council and other sums relating to the provident fund shall be lodged in the Government Treasury and a separate cash book shall be maintained. The whole or any portion of such deduction, contributions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits. As per Rule 446 of O.M. Rules, 1953 investments shall be made as early as practicable in the form of securities or deposits specified in the Rule. As per Rule 449 of O.M. Rules, 1953 the provident fund ledger, Abstract register, Cash Book and other records of the fund shall be examined monthly by the Executive Officer and shall be audited by the Examiner of Local Fund Account. No CPF ledger / EPF Cash Book has not been maintained by the Municipality since inception as required under Rules 436 of O.M Rules, 1953. The C.P.F position of staff for the financial year 2017-18 has been prepared as per acquittance rolls and the details of deduction and deposit position are furnished below : The CPF / EPF position of the Municipality for the year 2018-19 is furnished below :

OFFICE OF THE MUNICIPAL COUNCIL, CHOUDWAR

The statement showing the detail position of Provident Fund of employees of Choudwar Municipality for the year 2018-19

SI No.	Name of the Employees	P.F. Account No.	O.B as on 1.4.2018	Amount credited during the year 2018-19			Total	Amount withdrawn during 18-19	CB as on 31.3.19
				From Salary	Interest	Others			
1	Maheswar Naik, Sweeper	3236	56457.00	0.00	1204.00	0.00	57661.00	57661.00	0.00
2	Narayan Senapati, Sweeper	4009	27119.40	0.00	961.00	0.00	28080.40	0.00	28080.40
3	Shantilata Nayak, T.C.	6266	232565.00	29845.00	7938.00	0.00	270348.00	30000.00	240348.00
4	Rama Chandra Pradhan, T.C.	6310	251231.00	13270.00	9027.00	0.00	273528.00	0.00	273528.00
5	Pramila Kumari Mishra, Peon	6311	196740.04	0.00	5463.00	0.00	202203.04	202203.04	0.00
6	Rabi Narayan Sahoo, Sweeper	6539	48856.00	74898.00	1813.00	0.00	125567.00	80000.15	45566.85
7	Raju Naik-II, Sweeper	6627	108393.00	52100.00	4315.00	0.00	164808.00	0.00	164808.00
8	Santosh Kumar Sarangi, Sweeper	6628	41889.60	59417.00	1385.00	0.00	102691.60	90001.65	12689.95
9	Ashok Kumar Sahoo, Sweeper	6629	148528.20	31448.00	5561.00	0.00	185537.20	2.10	185535.10
10	Ashok Kumar Barik, Sweeper	6631	42464.00	0.00	1505.00	0.00	43969.00	0.00	43969.00

11	Satura Naik, Sweeper	6634	38304.00	64191.00	759.00	0.00	103254.00	90000.00	13254.00
12	Binu Gochhayat, Sweeper	6635	42966.00	51855.00	1659.00	0.00	96480.00	60000.00	36480.00
13	Markanda Naik, Sweeper	6637	118503.00	10236.00	4295.00	0.00	133034.00	0.00	133034.00
14	Manua Naik, Sweeper	6640	22378.00	70829.00	594.00	0.00	93801.00	83000.00	10801.00
15	Sridhar Barik, Peon	6643	115374.00	76586.00	2882.00	0.00	194842.00	120002.10	74839.90
16	Sangram Keshari Pradhan, T.C.	6647	148000.48	55754.00	3702.00	0.00	207456.48	80001.20	127455.28
17	Laxmidhar Swain, Peon	6649	67761.24	111260.00	2953.00	0.00	181974.24	80001.95	101972.29
18	Pabitra Kumar Choudhury, Peon	6679	41122.00	61170.00	1594.00	0.00	103886.00	60000.00	43886.00
19	Jhulendra Kumar Nayak, T.C.	6829	164165.00	23952.00	5366.00	0.00	193483.00	120000.00	73483.00
20	Nayana Behera, Sweeper	6830	24610.00	66707.00	1283.00	0.00	92600.00	50000.00	42600.00
21	Raturaj Muduli, Peon	6895	46777.04	40032.00	2026.00	0.00	88835.04	0.45	88834.59
22	Tapan Kumar Sahoo, Zamadar	6897	88031.00	65010.00	3489.00	0.00	156530.00	30000.00	126530.00
23	Sk. Kamal Mustafa, Driver	6898	61333.00	175064.00	3824.00	0.00	240221.00	18000.00	222221.00
24	Harishya Behera, Sweeper	6901	35449.00	59923.00	1295.00	0.00	96667.00	30000.00	66667.00
25	Tuni Dei, Sweeper	6960	133623.00	50360.00	3907.00	0.00	187890.00	80000.00	107890.00
26	Sk. Dilwar Mohammad, Sweeper	6975	43511.00	69501.00	1285.00	0.00	114297.00	60000.00	54297.00
27	Pabitra Kumar Mohapatra, Peon	7011	91558.00	61340.00	3807.00	0.00	156705.00	0.00	156705.00
28	Sankarsan Beura, Peon	7013	36380.00	58076.00	1890.00	0.00	96346.00	5000.00	91346.00
29	Bhasi Dei, Sweeper	7039	184965.00	0.00	2043.00	0.00	187008.00	187008.00	0.00
30	Nayana Nayak, Sweeper	7280	48081.00	59417.00	1304.00	0.00	108802.00	80000.00	28802.00
31	Santosh Kumar Hota, T.C.	7537	80870.48	49804.00	3321.00	0.00	133995.48	1.80	133993.68
32	Binapani Singh, Peon	7895	147858.00	12006.00	5350.00	0.00	165214.00	0.00	165214.00
33	Prabhat Kumar Sahoo, J.E	84901100506 68	131666.08	89213.64	6846.00	0.00	227725.72	1.80	227723.92
34	Mahadev Prasad Jena,	84901100561 58	20941.26	148539.47	1394.00	0.00	170874.73	80000.00	90874.73

35	Sr. Asst. Debasis Mohapatra, J.A	84901100628 52	9430.57	12000.00	445.00	0.00	21875.57	1.80	21873.77
36	Amar Kishore Mohanty, Peon	0388	19764.00	0.00	701.00	0.00	20465.00	0.00	20465.00
37	Laxman Naik, Sweeper	3235	2013.00	0.00	71.00	0.00	2084.00	0.00	2084.00
38	Pabitra Behera, Peon	0408	5680.00	0.00	201.00	0.00	5881.00	0.00	5881.00
39	Padmalochan Nayak	84901100018 75	3958.00	0.00	141.00	0.00	4099.00	0.00	4099.00
40	Duli Dei, Sweeper	6626	52177.00	0.00	1849.00	0.00	54026.00	0.00	54026.00
41	Aditya Narayan Mishra, JE	7407	15751.00	0.00	559.00	0.00	16310.00	0.00	16310.00
42	Rama Chandra Pradhan, Ex-E.O	84901100236 24	71324.00	0.00	2529.00	0.00	73853.00	0.00	73853.00
43	Sk. Samiruddin, Driver	1751	34686.00	0.00	1229.00	0.00	35915.00	0.00	35915.00
44	Suka Dei, AT	0386	5749.00	0.00	205.00	0.00	5954.00	0.00	5954.00
45	P.K Sarangi, AT	3229	15213.00	0.00	540.00	0.00	15753.00	0.00	15753.00
46	Debraj Naik, Sweeper	0419	73847.00	0.00	2618.00	0.00	76465.00	0.00	76465.00
Total			3398063.39	1803804.11	117128.00	0.00	5318995.50	1772887.04	3546108.46

54 Nos								
	Amount Credited during 2018-19							
OB as on 1.4.2018	From Salary	Interest	others	Total	G.Total	Amount withdrawn during 2018-19	CB as on 31.03.2019	
3398063.39	1803804.11	117128	0	1920932.11	5318995.5	1772887.04	3546108.46	

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

Maintenance of Accountant Cash Book:

The accountant cash book has not been maintained properly as pointed out below-

(i) The details of closing balance of Accountant's cash book i.e. Funds in PL account, in Bank, in shape of investment, in shape of advance & cash in hand should have been mentioned at the end of each day's transaction. But, the same has never been recorded throughout the year 2018-19. Opening Balance of the cash book is based on the Opening Balance of the bank pass books which is incorrect since this gives an enhanced OB for the cash book due to the un encashed cheques of the previous year.

- (ii) In some cases, amount received through cheques/BDS are directly credited in Bank A/Cs without being reflected in cash book.
- (iii) Advance position has not been reflected in the cash book.
- (iv) Bank position as per cash book has not been worked out and bank reconciliation on monthly basis and at the end of the year has not be been done.
- (v) Cash Analysis also needs to be done.
- (vi) In a few cases, proper head of A/C (Name of the scheme with year of grants) has not been shown against the vouchers .
- (vii) Multiple Bank A/Cs against a single scheme have been operated in this Municipality.
- (viii) Some Dormant Bank/Postal A/Cs have been rolling since long and in a few cases non-operation charges have been deducted by Bank.
- (ix) A huge amount in respect of Royalty, L. Cess, VAT, I.Tax, Service Tax etc has not been deposited in proper head of A/Cs.
- (x) No adequate monitoring, periodical inspection, supervision have been made to safeguard the leakage in assessment & collection of Municipal Revenue in respect of different Taxes, Rent, Fees & Fines etc.
- (xi) Non-revision of Annual value of holdings resulting Loss of Municipal Revenue.
- (xii) Non-imposition of penalty for delay in completion of work as per agreement.
- (xiii) Non-conduct of supervision (by the Control & Testing Laboratory) on the quality of materials Maintenance of abstract Register of Receipts and Expenditures:

The abstract register of receipts and expenditures has not been maintained properly by the local authority. Though month-wise abstract has been worked out, due to non-maintenance of head-wise entries of individual transaction of receipts and expenditures as per budgetary heads, it was not possible on the part of the audit to check their correctness while arriving at the receipt and expenditure position of the municipality. Grant register should be maintained properly by the local authority on priority basis. Even though audit could find out the receipt position of grants on the basis of the BD register and grant files, the expenditures of grant money get mixed with expenditures from municipal fund and it is difficult to reach at the exact position of grants. Further diversion of funds is not clearly visible to audit as well as the local authority. Recommendations:- A properly maintained grant register is urgently required to make the grant position correct and transparent. The DDO should maintain a register for reconciliation of receipts and disbursement of scheme funds as per Lr No 15847/F/27.4.13 of finance department. Double Entry Book keeping System has not been followed in the municipality as is revealed from the records and registers relating to 2017-18 . Loss of stock & store of sale centers is a regular happening at Choudwar Municipality. In spite of that the local authority vest the charge of the sale center at the same hand. There is huge pendency of UCs to be submitted. The local authority is advised to look into the matter. Time barred register relating to holding tax etc should be maintained by the local authority. Grievance redressal system to be online so that citizen can assess the status of his grievance. In view of the audit observations narrated above, the state of maintenance of accounts of Choudwar Municipality during the financial year 2018-19 may not be rated as satisfactory. Needless to mention that irregular, improper as well as haphazard maintenance of accounts will provide ample scope for occurrence of fraud & error. However, special attention of municipal authorities is invited to look into the matter seriously and help improved the state by taking the appropriate remedial measures

As a result of this Audit transactions involving a sum of Rs 37299011.00 are held under objection which include an amount of Rs 12909688.00 suggested for recovery. Besides, a sum of Rs 337279 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	11.1	3222.00	3222.00	3222.00	3222.00	0.00	
2	11.4	100.00	100.00	100.00	100.00	0.00	
3	12.1	34950.00	34950.00	34950.00	34950.00	0.00	
4	12.2	38150.00	38150.00	38150.00	38150.00	0.00	
5	12.4	2370.00	2370.00	2370.00	2370.00	0.00	
6	13.11	508421.00	508421.00	508421.00	0.00	0.00	
7	13.12	982710.00	982710.00	982710.00	0.00	0.00	
8	13.16	251000.00	251000.00	251000.00	0.00	0.00	
9	13.17	22374.00	22374.00	22374.00	0.00	0.00	

10	13.18	21000.00	21000.00	21000.00	0.00	0.00
11	13.19	11200.00	11200.00	11200.00	0.00	0.00
12	13.20	7193755.00	7193755.00	7193755.00	0.00	0.00
13	13.21	4716.00	4716.00	4716.00	0.00	0.00
14	13.22	0.00	1362276.00	0.00	0.00	0.00
15	13.23	29950.00	29950.00	29950.00	0.00	0.00
16	14.1	0.00	322.00	0.00	0.00	0.00
17	14.2	317140.00	317140.00	317140.00	0.00	0.00
18	14.3	75600.00	75600.00	75600.00	0.00	0.00
19	14.4	123654.00	123654.00	123654.00	0.00	0.00
20	14.5	566798.00	566798.00	566798.00	0.00	0.00
21	14.6	0.00	625142.00	0.00	0.00	0.00
22	14.7	0.00	70800.00	0.00	0.00	0.00
23	14.8	46633.00	3341718.00	46633.00	0.00	0.00
24	14.9	8002.00	8002.00	8002.00	0.00	0.00
25	14.11	360477.00	360477.00	360477.00	0.00	0.00
26	14.13	245622.00	245622.00	245622.00	0.00	0.00
27	14.14	0.00	2008240.00	0.00	0.00	0.00
28	14.15	0.00	562695.00	0.00	0.00	0.00
29	14.17	1880000.00	1880000.00	1880000.00	0.00	0.00
30	15.32	1315.00	1315.00	1315.00	0.00	0.00
31	15.42	6256.00	6256.00	6256.00	0.00	0.00
32	15.45	1571.00	1571.00	1571.00	0.00	0.00
33	15.47	29503.00	2050280.00	0.00	0.00	0.00
34	15.48	143199.00	1751304.00	143199.00	0.00	0.00
35	15.50	0.00	6330468.00	0.00	0.00	0.00
36	15.51	0.00	368450.00	0.00	0.00	0.00
37	15.52	0.00	5000000.00	0.00	0.00	0.00
38	18.17	0.00	337279.00	0.00	0.00	0.00
39	19.1	0.00	799684.00	0.00	0.00	0.00
Total		12909688.00	37299011.00	12880185.00	78792.00	0.00

Spot Recovery

SI No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	POM 46/15.11.19	75197	2020-01-18	600	Laxmidhar Swain, Peon
2	POM 105/2.12.2019	77242	2019-12-27	6353	Maheswar Bhoi ,Contractor
3	POM 107/2.12.2019	77245	2019-12-27	538	Subash Chandra Barik ,Contractor
4	POM 104/2.12.2019	77247	2019-12-27	3289	Subash Chandra Barik ,Contractor
5	POM 100/2.12.2019	77250	2019-12-27	1407	Ajit Kumar Mohanty ,Contractor
6	POM 101/2.12.2019	77249	2019-12-27	698	Mangaraj Behera ,Contractor
7	POM 102/2.12.2019	77243	2019-12-27	934	Manoj Kumar Das ,Contractor
8	POM 99/2.12.2019	77252	2019-12-27	2015	Mangaraj Behera ,Contractor
9	POM 83/29.11.2019	77240	2019-12-27	1632	Subash Chandra Barik ,Contractor
10	POM 84/29.11.2019	77241/	2019-12-27	658	Ashok Kumar Sahoo ,Contractor

11	POM 85/29.11.2019	77251	2019-12-27	1460	Deepak Kumar Prusty ,Contractor
12	POM 86/29.11.2019	77248	2019-12-27	16683	Maheswar Bhoi ,Contractor
13	POM 98/2.12.2019	77244/	2019-12-27	2624	Ajit Kumar Mohanty ,Contractor
14	POM 81/29.11.2019	77239	2019-12-27	1437	Soumyaranjan Parida ,Contractor
15	POM 80/29.11.2019	77238	2019-12-27	1782	Manoj Kumar Das ,Contractor
16	POM 76/19.11.2019	77236	2019-12-27	9606	Dillip Kumar Beura ,Contractor
17	POM 73/19.11.2019	77233	2019-12-27	5871	Jitendra Kumar Sahu ,Contractor
18	POM 79/29.11.2019	77237	2019-12-27	835	Balaram Behera ,Contractor
19	POM 75/19.11.2019	77235	2019-12-27	2713	Deepak Kumar Swain ,Contractor
20	POM 74/19.11.2019	77234	2019-12-27	7473	Jitendra Kumar Sahu ,Contractor
21	POM 72/19.11.2019	77232	2019-12-27	6548	Ashok Kumar Sahoo ,Contractor
22	POM 71/19.11.2019	77209	2019-12-18	14104	Dillip Kumar Beura ,Contractor
23	POM 70/19.11.2019	77208	2019-12-18	23544	Samarjit Dalai ,Contractor
24	POM 66/19.11.2019	77217	2019-12-18	15846	Jitendra Kumar Sahu ,Contractor
25	POM 67/19.11.2019	77212	2019-12-18	4388	Ashok Kumar Sahoo ,Contractor
26	POM 68/19.11.2019	77211	2019-12-18	7175	Jitendra Kumar Sahu ,Contractor
27	POM 69/19.11.2019	77210	2019-12-18	9932	Balaram Behera ,Contractor
28	POM 63/19.11.2019	77214	2019-12-18	2808	Dillip Kumar Beura ,Contractor
29	POM 64/19.11.2019	77253	2019-12-27	7359	Soumya ranjan Parida ,Contractor
30	POM 65/19.11.2019	77213	2019-12-18	11708	Bimal Kumar Behera ,Contractor
31	POM 61/19.11.2019	77216	2019-12-21	13104	Samarjit Dalai ,Contractor
32	POM 62/19.11.2019	77215	2019-12-18	21729	Sabita Sahu ,Contractor
33	POM 56/18.11.2019	77254	2019-12-27	2576	Manoj Kumar Nayak ,Contractor
34	POM 57/18.11.2019	77220	2019-12-21	2436	Jitendra Kumar Sahu ,Contractor
35	POM 59/19.11.2019	77219	2019-12-21	24386	Bimal Kumar Behera ,Contractor
36	POM 60/19.11.2019	77218	2019-12-21	16984	Samarjit Dalai ,Contractor
37	POM 55/18.11.2019	77222	2019-12-27	10181	Rajiv Mohanty ,Contractor
38	POM 54/18.11.2019	77221	2019-12-21	11750	Ramesh Kumar Mahali ,Contractor
39	POM 53/15.11.2019	77246	2019-12-27	19436	Mangaraj Behera ,Contractor
40	POM 52/15.11.2019	77224	2019-12-21	5874	Gagan Bihari Samal ,Contractor

41	POM 51/15.11.2019	77223/	2019-12-21	13822	Ashok Kumar Dash ,Contractor
42	POM 41/2.11.2019	77204	2019-12-09	693	Manoj Kumar Sahoo,PDS Sale Ward In Charge
43	POM 43/15.11.2019	77205	2019-12-09	276	Prafulla Kumar Sahoo,TC
44	POM 44/15.11.2019	DCR Deposit- Prior to audit	2019-04-08	0	Prafulla Kumar Sahoo,TC
45	POM 48/15.11.2019	77226	2019-12-21	15689	Balaram Behera ,Contractor
46	POM 49/15.11.2019	77225	2019-12-21	2556	Maheswar Bhoi ,Contractor
47	POM 50/15.11.2019	77227	2019-12-21	2845	Dharmananda Behera ,Contractor
48	POM 35/2.11.2019	77255	2019-12-30	322	Mahadev Prasad Jena,Accountant
49	POM 46/15.11.19	77229	2019-12-24	300	Prafulla Sahoo, TC
50	POM 46/15.11.19	77230	2019-12-24	300	Debasish Mohapatra, JA
Total				337279	

Audit Certificate

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

District Audit Officer
Local Fund Audit,CUTTACK