

LOCAL FUND AUDIT, JAGATSINGHPUR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 406010/AR/2018-2019-JAGATSINGHPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Paradeep Municipality
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	DILLIP KUMAR MOHANTY CONTINUING FROM 16.09.2015 TO TILL DATE
	Name of the Local Authority at the time of Audit :	DILLIP KUMAR MOHANTY
4	Duration of Audit :	07-09-2018 To 24-11-2018 (Mandays Consumed :- 47)
5	Name of the Auditors :	SANTOSH KUMAR BHOI - Lead Auditor(07-09-2018 to 24-11-2018) MANMATHA KUMAR LENKA - Auditor(07-09-2018 to 24-11-2018)
6	Name of the Reviewing Officer :	PRAFULLA KUMAR BEHERA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	31-03-2019
8	Entry Conference Date :	07-09-2018
9	Exit Conference Date :	16-03-2019
10	Name of the District Audit Officer :	PRAFULLA KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	23-05-2019

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Demand Notice Book U.S.161	10-09-2018	106	106	SRP- 9	NIL
2	Daily Collection Receipts U.S.290	10-09-2018	115	115	SRP- 67	NIL
3	Octroi Tax Receipt Books	10-09-2018	891	891	SRP-62	NIL
4	Measurement Books	10-09-2018	57	57	SRP- 46	NIL
5	Misc Receipt Book U.S.290	10-09-2018	323	323	SRP- 89	NIL
6	Service Postage Stamp	10-09-2018	3781.00	3781.00	SRP- 31	NIL
7	Demand Notice Book U.S.290	10-09-2018	96	96	SRP- 3	NIL
8	Cash in Hand	10-09-2018	0.00	0.00	0	NIL
9	Holding Tax Receipt Books	10-09-2018	47	47	SRP- 74	NIL

Comments

The physical verification of cash, service postage stamps, unused Measurement Books, Misc Receipt Books, etc. was conducted on the date of commencement of audit before transaction as required under Rule 20(A) of O.L.F.A. Rules 1951 is as per aforesaid table.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	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	Contract Certificate	Rule 343	Form W-IV
5	Miscellaneous Supply Bill	Rule 343	Form W-V
6	Contract Agreement Form	Rule 341	Form W-III
7	Register of Estimates & Allotments	Rule 332	Form W-I
8	Register of Distraigned property & sales	Rule 204	Form S
9	Progress statement of collection of taxes	Rule 200	Form N
10	Tax collector's Ledger	Rule 198	Form M
11	Stock account of Receipt Forms	Rule 196	Form L
12	Tax collector's daily collection register	Rule 192	Form K
13	Tax Receipt Form	Rule 188	Form I
14	Arrear Demand Register	Rule 187	Form H
15	Mutation Register	Rule 184	Form G
16	Register of Petitions	Rule 183	Form F
17	Form of appeal petition	Rule 183	Form E
18	Demand and Collection Register	Rule 178	Form B
19	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
20	Assessment List	Rule 177	Form A
21	Stamp Account	Rule 172	Form No. XLIV
22	Stock Register of Stationery	Rule 172	Form No. XLIV
23	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
24	Register of Grants	Rule 80	Form No. XLII
25	Daily Collection Register	Rule 171	Form No. XL
26	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
27	Miscellaneous Receipts	Rule 157	Form No. XXXIV
28	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
29	Stock account of License Number Plates	Rule 155	Form No. XXXII
30	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
31	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
32	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
33	Register of Investments	Rule 148	Form No. XXVI
34	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
35	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
36	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
37	Deposit Ledger	Rule 142	Form No. XX
38	Register of Outstanding Advances	Rule 140	Form No. XIX
39	Advance Ledger	Rule 136	Form No. XVIII
40	Abstract Register of Expenditure	Rule 129	Form No. XVI
41	Register of adjustments	Rule 132	Form No. XVII
42	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
43	Abstract Register of Receipts	Rule 129	Form No. XV
44	Cash Book of the municipality	Rule 125	Form No. XIV
45	Permanent Advance Account	Rule 108	Form No. XII
46	Periodical Increment Certificate	Rule 99	Form No. XI

47	Order Book	Rule 96	Form No. VIII
48	Absentee Statement	Rule 97	Form No. X
49	Salary Bills	Rule 97	Form No. IX
50	Register of Bills	Rule 96	Form No. VII
51	Cashier's Cash Book	Rule 81	Form No. V
52	Challan	Rule 87	Form No. VI
53	Subsidiary Cash Book	Rule 128 A	Form No. V-A
54	Budget Estimate	Rule 74	Form No. I
55	Abstract of the Budget Estimate	Rule 74	Form No. I-A
56	Schedule for the Budget Estimate	Rule 77	Form No. III

B : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Warrant register	Rule 202	Form R
2	Form of inventory & Notice	Rule 203	Form Q
3	Distrain Warrant Register	Rule 202	Form P
4	Register of Lands	Rule 160	Form No. XXXV
5	Appropriation Register of Loan Funds	Rule 150	Form No. XXXVIII
6	Loan Register	Rule 149	Form No. XXVII
7	Establishment Audit Register	Rule 146	Form No. XXV
8	Register of outstanding deposits	Rule 143	Form No. XXI

C : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
2	Jamabandi Register	Rule 170	Form No. XXXVII

D : List of Records/Registers not Required

Sino	List Records/Register	Rules	Form No
------	-----------------------	-------	---------

Comments

NON-MAINTENANCE OF VITAL RECORDS AND REGISTERS (OSP-02)

The records and registers prescribed under rules for maintenance in the ULBs are sought for production before audit vide OM Page no-2. It was observed that some vital records and registers like, Abstract Register of Receipts, Abstract Register of Payments, Register of Adjustments, Advance Ledger, Register of Outstanding advances, Register of Deposits, Annual Account of Receipts and Expenditure, Arrear Register, Register of Estimates, Warrant Register etc are not maintained in this Municipality so far. The EO is advised to maintain the said vital Records and Registers henceforth to give a clear shape to the municipal account.

The EO is suggested to take sincere steps to maintain the same positively as it is an important record.

3.1 Maintenance of records and registers

However, it is suggested that the following officials may please be entrusted to maintain the following registers

- Security deposit register - Cashier
- Outstanding advance register - Cashier
- Allotment register of Development funds - Development Clerk
- Asset Register and Works Order Issue Register - Development Clerk
- Audit compliance register - Head Clerk-cum-Accountant

3.2 Non-maintenance of records/registers:

The following records & registers relating to the year 2017 - 18 as per the provisions made in OM act, have not been maintained. The local authority was asked the reasons for non-maintenance of these prescribed records, in response to which it was replied that the records will be maintained henceforth. Non-maintenance of records results following consequences.

- Subsidiary Cash Book** - Non-maintenance of subsidiary cash book
- Loan ledger** - Due to non-maintenance of the loan ledger the loan position of the Municipality cannot be ascertained and watched properly.
- Security deposit ledger** - Non-preparation of SD ledger results failure in monitoring of SD refund and double payment to executants.
- Dead stock register** - Non-maintenance of dead stock register may lead to mis-utilisation of stocks. Besides the above the following records & registers were not produced to audit for verification.
- Audit compliance register.** Due to non production of audit compliance register the exact position of outstanding audit paras waiting for settlement could not be ascertained. So the local authority was suggested to produce the same before next audit.

PARA: 4 FINANCIAL POSITION

Paradeep Municipality - 2017-2018

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	MBPY	01-04-2017	8033229.00	5840177.00	13873406.00	3941800.00	31-03-2018	9931606.00	31-03-2018	9931606.00	0.00	
2	IGNOAP	01-04-2017	7026635.70	287441.00	7314076.70	1027800.00	31-03-2018	6286276.70	31-03-2018	6286276.70	0.00	
3	NFBS	01-04-2017	370747.00	11316.00	382063.00	210000.00	31-03-2018	172063.00	31-03-2018	172063.00	0.00	
4	OULM	01-04-2017	109929.00	8870.00	118799.00	0.00	31-03-2018	118799.00	31-03-2018	118799.00	0.00	
5	NULM	01-04-2017	0.00	2838055.00	2838055.00	289962.00	31-03-2018	2548093.00	31-03-2018	2548093.00	0.00	
6	VAMMBY	01-04-2017	2579404.81	96078.00	2675482.81	0.00	31-03-2018	2675482.81	31-03-2018	2675482.81	0.00	
7	SBM	01-04-2017	2164611.00	1119573.00	22765684.00	7258827.00	31-03-2018	15506857.00	31-03-2018	15506857.00	0.00	
8	SJSRY	01-04-2017	633257.78	220996.96	854254.74	2180.00	31-03-2018	852074.74	31-03-2018	852074.74	0.00	
9	ACCOUNTANT CASH BOOK	01-04-2017	4312927.68.77	23515162.06.7	66644438.9.44	21330689.6.29	31-03-2018	4531374.93.15	31-03-2018	4446491.01.50	8488391.65	The difference of Rs.8488391.65 less in TDR of 2017-18.
	GRAND TOTAL		471692083.06	245574127.63	717266210.69	226037465.29		491228745.40		482740353.75	8488391.65	

Comments

The actual closing balance of Accountant Cash Book as on 31.03.2017 was Rs.43,12,92,768.77 as revealed from cash book. The closing balance as per audit as on 31.03.2017 was 41,82,71,182.42. Accordingly there was difference of Rs.1,30,21,586.35 between closing balance of Accountant Cash Book and closing balance of audit. Such difference was exhibited in last audit report. Thus the opening balance as on 01.04.2017 has been rectified accordingly to actual closing balance exhibited in the cash book as on 01.04.2017.

Details of Closing Balance

The details of closing balance of Paradeep Municipality as on 31.03.2018 have been furnished vide para no-5. The abstract of CB is given below.	
CASH IN HAND	NIL
P.L. A/C.	6,79,38,548.00
TDR	18,84,19,992.56
BANK	22,18,48,618.49
TOTAL	47,82,07,159.05

ABSTRACT OF C.B./RECONCILIATION OF DIFFERENCE IN ACCOUNTANT CASH BOOK AS ON DT.31.03.2018.

Balance amount in SB A/Cs of all Banks and PL account = Rs.25,47,21,875.24

- a) Deduct un reconciled cheques (-) Rs.30,25,961.00
- b) Add FDR as on 31.03.2018 (+) Rs.18,84,19,992.56

TOTAL = Rs.44,01,15,906.80

It may be noted here that the Accountant cash book has not been balanced, i.e., the OB / CB has not been worked out and reflected in the cash book but an abstract position as on dt. 31.3.18 is furnished to audit separately. The said position is verified in audit and the actual position is taken into account as furnished in the above table.

IRREGULARITIES NOTICED IN ACCOUNTANT CASH BOOK :-

The following irregularities are noticed in maintenance of the Accountant cash book during verification in audit.

- a) Month wise totaling of receipts and expenditure are not worked out.
- b) Balancing at the end of each month, i.e., working out of OB & CB are not made.
- c) No abstract register of receipts or payments has been maintained.
- d) Adjustment register has also not been maintained.
- e) The cash book for the year 2017-18 is also maintained as narrated above.

The local authority need to maintain the cash books of this ULB as per OM Act & Rules hence forth to avoid any kind of misshapen in future.

PREPARATION OF BUDGET ESTIMATE OF THE MUNICIPALITY.

As required under section -104 to 110 of Odisha Municipal Act - 1950, under Rule 106(2) of Odisha Municipality Rule-1953 and as per Govt letter no 35011/HUD/19.12.11, budget has been prepared by the Municipality having probable receipt of Rs.16,09,15,654.00 and probable expenditure of Rs.46,58,90,100.00 which has been passed by the council meeting for the year 2017-18. The same submitted to District Magistrate and Collector , Jagatsinghpur for approval and onward transmission to Govt in H &UD dept. Accordingly the Govt. in HUD Deptt. have approved the budget of the Municipality.

Comparative Statement of Budget Estimate & Actual Receipt/Expenditure:

Year of Account	Receipts			Expenditure		
	Budget	Actual	Difference	Budget	Actual	Difference
2017-18	160915654.00	245574127.63	-84658473.63	465890100.00	226037465.29	239852634.71

So the Budget Estimate of this Municipality may not be treated as realistic and resource centric, but on the contrary an overshooting & fabricated one. As such the E.O. is suggested to devise resource linked and well organized budget in subsequent years. Besides, rules-78,173,174 of O.M. Rules 1953 may be strictly followed in preparation of next annual budget in order to strengthen financial status of the municipal council.

NON-MAINTENANCE OF DATA BASE CASH BOOK.

Regarding data base management and maintenance of Accounts cash book, the E.O. stated that it has already been started and it would be shown in the next audit. The EO is suggested to produce the same to next audit without fail.

ASSETS AND LIABILITIES

Liabilities	Value	Assets	Value
Unspent balance of Grants	34,08,59,478.00	Cash in hand/ in Treasury/ in Bank Accounts/ in Post Office	0.00
Other than Grant	3,00,44,055.00	Investments	0.00
Unremitted Govt. dues (VAT. CESS, Royalty, Income Tax etc.)	12,51,656.00	Outstanding Advance	91,48,218.10
Refundable Deposits(SD/EMD)	42,63,037.00	Outstanding Taxes, rents and rates etc. Recoverable (as per deceive)	3,07,47,066.96
Unpaid Salary &Wages	0.00	Loans recoverable	0.00
Unpaid Bills	0.00	Closing Balance as on 31.03.2018	47,82,07,159.05
Energy charges payable	0.00		
Pension payable	0.00		
TOTAL	37,64,18,226.00	TOTAL	51,81,02,444.11
Asset over Liability	14,16,84,218.11	Liability over Asset	0.00
Grand Total	51,91,38,352.11	Grand Total	51,81,02,444.11

From the above matrix of assets and liabilities it is very clear that the asset of this Municipality is excess over a tune of Rs.14,16,84,218.11. which speaks that the financial position of this Municipality is manageable

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

Paradeep Municipality - 2017-2018

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	AXIS BANK	2684	31-03-2018	10017430.00	31-03-2018	9931606.00	85824.00	MBPY
2	AXIS BANK	2707	31-03-2018	6349469.70	31-03-2018	6286276.70	63193.00	IGNOAP
3	AXIS BANK	8396	31-03-2018	254616.00	31-03-2018	172063.00	82553.00	NFBS
4	AXIS BANK	31429	31-03-2018	2559928.00	31-03-2018	2548093.00	11835.00	NULM
5	HDFC Bank	28230	31-03-2018	118799.00	31-03-2018	118799.00	0.00	OULM
6	HDFC Bank	2823031	31-03-2018	15506857.00	31-03-2018	15506857.00	0.00	SBM
7	HDFC Bank	75293	31-03-2018	299442.00	31-03-2018	288588.00	10854.00	SJSRY
8	State Bank of India	94086	31-03-2018	127138.00	31-03-2018	4027.00	123111.00	SJSRY
9	PUunjab National Bank	20215	31-03-2018	0.00	31-03-2018	6690.00	-6690.00	SJSRY
10	Indian Overseas Bank	2873	31-03-2018	0.00	31-03-2018	9451.00	-9451.00	SJSRY
11	Syndicate Bank	1187	31-03-2018	113518.45	31-03-2018	136668.56	-23150.11	SJSRY
12	BANK OF INDIA	6689	31-03-2018	5389826.80	31-03-2018	389746.80	5000080.00	SJSRY
13	ANDHRA BANK	2269	31-03-2018	4174.00	31-03-2018	4174.00	0.00	SJSRY
14	ORIENTAL BANK OF COMMERCE	3038	31-03-2018	3032.00	31-03-2018	3032.00	0.00	SJSRY
15	CANARA BANK	55546	31-03-2018	6072.00	31-03-2018	6072.00	0.00	SJSRY
16	UNION BANK	4396	31-03-2018	3655.38	31-03-2018	3655.38	0.00	SJSRY
17	State Bank of India	493956	31-03-2018	64640.11	31-03-2018	64640.11	0.00	ACCOUNTANT CASH BOOK
18	State Bank of India	24234	31-03-2018	493235.00	31-03-2018	493235.00	0.00	ACCOUNTANT CASH BOOK
19	State Bank of India	38532	31-03-2018	111538.50	31-03-2018	111538.50	0.00	ACCOUNTANT CASH BOOK
20	UCO BANK	3810	31-03-2018	305641.82	31-03-2018	305641.82	0.00	ACCOUNTANT CASH BOOK
21	UNION BANK	1585	31-03-2018	367312.42	31-03-2018	367312.42	0.00	ACCOUNTANT CASH BOOK
22	UNION BANK	12165	31-03-2018	61062.00	31-03-2018	61062.00	0.00	ACCOUNTANT CASH BOOK
23	AXIS BANK	1779	31-03-2018	3250373.05	31-03-2018	3062700.05	187673.00	ACCOUNTANT CASH BOOK
24	AXIS BANK	61959	31-03-2018	307652.00	31-03-2018	307652.00	0.00	ACCOUNTANT CASH BOOK
25	AXIS BANK	428657	31-03-2018	148782.00	31-03-2018	148782.00	0.00	ACCOUNTANT CASH BOOK
26	HDFC BANK	0012	31-03-2018	48485008.68	31-03-2018	47543176.68	941832.00	ACCOUNTANT CASH BOOK
27	HDFC BANK	0118	31-03-2018	37070804.87	31-03-2018	36013204.87	1057600.00	ACCOUNTANT CASH BOOK
28	HDFC BANK	26433	31-03-2018	16627871.00	31-03-2018	16627871.00	0.00	ACCOUNTANT CASH BOOK
29	ICICI BANK	0755	31-03-2018	2224089.16	31-03-2018	2224089.16	0.00	ACCOUNTANT CASH BOOK
30	ICICI BANK	1001	31-03-2018	12665.00	31-03-2018	12665.00	0.00	ACCOUNTANT CASH BOOK
31	ICICI BANK	0999	31-03-2018	1521441.00	31-03-2018	1521441.00	0.00	ACCOUNTANT CASH BOOK
32	ICICI BANK	1008	31-03-2018	1500021.00	31-03-2018	1500021.00	0.00	ACCOUNTANT CASH BOOK

33	ICICI BANK	1087	31-03-2018	4967865.00	31-03-2018	4535678.00	432187.00	ACCOUNTANT CASH BOOK
34	IDBI BANK	116619	31-03-2018	952849.00	31-03-2018	718999.00	233850.00	ACCOUNTANT CASH BOOK
35	BANK OF INDIA	0002	31-03-2018	370799.82	31-03-2018	370799.82	0.00	ACCOUNTANT CASH BOOK
36	BANK OF BARODA	1828	31-03-2018	6342126.80	31-03-2018	6342126.80	0.00	ACCOUNTANT CASH BOOK
37	BANK OF BARODA	6086	31-03-2018	1840341.00	31-03-2018	1840341.00	0.00	ACCOUNTANT CASH BOOK
38	ANDHRA BANK	3934	31-03-2018	1536201.00	31-03-2018	1536201.00	0.00	ACCOUNTANT CASH BOOK
39	PUNJAB NATIONAL BANK	32308	31-03-2018	298744.00	31-03-2018	298744.00	0.00	ACCOUNTANT CASH BOOK
40	INDIAN BANK	40883	31-03-2018	59518.00	31-03-2018	59518.00	0.00	ACCOUNTANT CASH BOOK
41	KALINGA GRAMYA BANK	3387	31-03-2018	104950.60	31-03-2018	104950.60	0.00	ACCOUNTANT CASH BOOK
42	UNITED BANK OF INDIA	122955	31-03-2018	1403535.00	31-03-2018	1403535.00	0.00	ACCOUNTANT CASH BOOK
43	CENTRAL BANK	447053	31-03-2018	1503794.00	31-03-2018	1503794.00	0.00	ACCOUNTANT CASH BOOK
44	CANARA BANK	8517	31-03-2018	19733862.00	31-03-2018	19537658.00	196204.00	ACCOUNTANT CASH BOOK
45	BANK OF INDIA	0006	31-03-2018	6000000.00	31-03-2018	6000000.00	0.00	ACCOUNTANT CASH BOOK
46	UCO BANK	2520	31-03-2018	1900000.00	31-03-2018	1900000.00	0.00	ACCOUNTANT CASH BOOK
47	SYNDICATE BANK	11509	31-03-2018	16863263.41	31-03-2018	16876648.41	-13385.00	ACCOUNTANT CASH BOOK
48	ALLAHABAD BANK	63504	31-03-2018	523340.00	31-03-2018	533340.00	-10000.00	ACCOUNTANT CASH BOOK
49	INDIAN BANK	40883	31-03-2018	9830000.00	31-03-2018	9830000.00	0.00	ACCOUNTANT CASH BOOK
50	State Bank of India	94122	31-03-2018	2675482.81	31-03-2018	2675482.81	0.00	VAMMBY
	GRAND TOTAL			230212768.38		221848648.49	8364119.89	

Reconciliation

1.Axis Bank, Paradeep. A/c No.8396, NFBS	
Balance in Cash Book as on 31.3.18	172063.00
Add following cheques debited after 31.03.2018	(+) 80000.00
Ch.No.106010/18.2.18 = Rs.20000.00	
018441/27.3.18 = Rs.20000.00	
018442/27.3.18 = Rs.20000.00	
018443/27.3.18 =Rs.20000.00	
Total = Rs.80000.00	
Add interest amount of Rs.2553.00/31.3.18 not taken to cash book	(+)2553.00
Balance as per Pass Book as on 31.3.18	254616.00

2.Axis Bank, Paradeep. A/c No.2684, MBPY	
Balance in Cash Book as on 31.3.18	9931606.00
Add interest of Rs.85824.00/31.03.18 not taken to cash book	(+) 85824.00
Balance as per Pass Book as on 31.3.18	10017430.00

3.Axis Bank, Paradeep. A/c No.2707, IGNOAP	
Balance in Cash Book as on 31.3.18	6286276.70

Add interest of Rs.63193.00/31.03.18 not taken to cash book	(+) 63193.00
Balance as per Pass Book as on 31.3.18	6349469.70

4.Axis Bank, Paradeep. A/c No.31429, NULM	
Balance in Cash Book as on 31.3.18	2548093.00
Add interest of Rs.11835.00/31.03.18 not taken to cash book	(+) 11835.00
Balance as per Pass Book as on 31.3.18	2559928.00

5.HDFC Bank, Paradeep. A/c No.75293, SJSRY	
Balance in Cash Book as on 31.3.18	288558.00
Cash book balance as on 01.04.218 Rs.283148.00	(+) 5250.00
Pass book balance as on 01.04.2018 Rs.288398.00	
Add the difference Rs.5250.00	
Add interest of Rs.5634.00 upto 30.06.2017 not taken to cash book	(+) 5634.00
Balance as per Pass Book as on 31.3.18	299442.00

6.State Bank of India, Paradeep. A/c No.94086, SJSRY	
Balance in Cash Book as on 31.3.18	4027.00
Cash book balance as on 01.04.218 Rs.5721.00	(+) 111.00
Pass book balance as on 01.04.2018 Rs.5832.00	
Add the difference Rs.111.00	
Add following NEFT return not taken to cash book	(+) 123000.00
31.03.2018 Rs.10000.00	
Rs. 20000.00	
Rs.40000.00	
Rs.13000.00	
Rs.40000.00	
TOTAL Rs.123000.00	
Balance as per Pass Book as on 31.3.18	127138.00

7.Punjab National Bank, Paradeep. A/c No.20215, SJSRY	
Balance in Cash Book as on 31.3.18	6690.00
Cash book balance as on 01.04.218 Rs.6690.00	(-) 6690.00
Pass book balance as on 01.04.2018 Rs 0.00	
Deduct the difference Rs.6690.00	
Balance as per Pass Book as on 31.3.18	0.00

8.Indian Overseas Bank, Paradeep. A/c No.2873, SJSRY	
Balance in Cash Book as on 31.3.18	9451.00
Cash book balance as on 01.04.218 Rs.9451.00	(-) 9451.00
Pass book balance as on 01.04.2018 Rs.0.00	
Deduct the difference Rs.9451.00	
Balance as per Pass Book as on 31.3.18	0.00

9.Syndicate Bank, Paradeep. A/c No.1187, SJSRY		
Balance in Cash Book as on 31.3.18		136668.56
Cash book balance as on 01.04.218 Rs.132495.60		(-) 23150.11
Pass book balance as on 01.04.2018 Rs. 109345.49		
Deduct the difference Rs.23150.11		
Balance as per Pass Book as on 31.3.18		113518.45

10. Bank of India , Paradeep. A/c No.6689, SJSRY		
Balance in Cash Book as on 31.3.18		389746.80
Cash book balance as on 01.04.218 Rs.179451.80		(+) 5000080.00
Pass book balance as on 01.04.2018 Rs.5179531.80		
Add the difference Rs .5000080.00		
Balance as per Pass Book as on 31.3.18		5389826.80

BANK WISE DETAILS OF ACCOUNTANT CASH BOOK

SL NO.	NAME OF THE BANKS	ACCOUNT NO	AMOUNT AS PER PASS BOOK	ACTUAL C.B. TAKEN IN AUDIT	DIFFERENCE
1	STATE BANK OF INDIA	10659493956	64640.11	64640.11	0.00
2	STATE BANK OF INDIA	30295824234	493235.00	493235.00	0.00
3	STATE BANK OF INDIA	30295838532	111538.50	111538.50	0.00
4	UCO BANK	1003810	305641.82	305641.82	0.00
5	UNION BANK	1585	367312.42	367312.42	0.00
6	UNION BANK	12165	61062.00	61062.00	0.00
7	AXIS BANK	1779	3250373.05	3062700.05	187673.00
8	AXIS BANK	61959	307652.00	307652.00	0.00
9	AXIS BANK	428657	148782.00	148782.00	0.00
10	HDFC BANK	12	48485008.68	47543176.68	941832.00
11	HDFC BANK	118	37070804.87	36013204.87	1057600.00
12	HDFC BANK	38426433	16627871.00	16627871.00	0.00
13	ICICI BANK	755	2224089.16	2224089.16	0.00
14	ICICI BANK	1001	12665.00	12665.00	0.00
15	ICICI BANK	999	1521441.00	1521441.00	0.00
16	ICICI BANK	1008	1500021.00	1500021.00	0.00
17	ICICI BANK	1087	4967865.00	4535678.00	432187.00
18	IDBI BANK	116619	952849.00	718999.00	233850.00
19	BANK OF INDIA	2	370799.82	370799.82	0.00
20	BANK OF BARODA	1828	6342126.80	6342126.80	0.00
21	BANK OF BARODA	6086	1840341.00	1840341.00	0.00
22	ANDHRA BANK	3934	1536201.00	1536201.00	0.00
23	PUNJAB NATIONAL BANK	3230	298744.00	298744.00	0.00
24	INDIAN BANK	40883	59518.00	59518.00	0.00
25	PL ACCOUNT AT KUJANGA		3548.00	3548.00	0.00
26	PL ACCOUNT AT KUJANGA	1203/002	67935000.00	67935000.00	0.00

27	KALINGA GRAMYA BANK	3387	104950.60	104950.60	0.00
28	UNITED BANK OF INDIA	44948850	1403535.00	1403535.00	0.00
29	CENTRAL BANK	447053	1503794.00	1503794.00	0.00
30	CANARA BANK	8517	19733862.00	19537658.00	196204.00
31	BANK OF INDIA	0006	6000000.00	6000000.00	0.00
32	UCO BANK	2520	1900000.00	1900000.00	0.00
33	SYNDICATE BANK	11509	16863263.41	16876648.41	-13385.00
34	ALLAHABAD BANK	63504	523340.00	533340.00	-10000.00
35	INDIAN BANK	40883	9830000.00	9830000.00	0.00
		TOTAL	254721875.24	251695914.24	3025961.00

11. AXIS BANK A/C- 1779 ACCOUNTANT CASH BOOK		
Cash book balance as on 31.03.2018		3062700.05
Add following cheques issued but not presented		(+) 489572.00
Cheque No.	Amount	
207296	1980.00	
207297	1500.00	
207301	5800.00	
18426	40315.00	
207238	14263.00	
207391	10400.00	
207392	6000.00	
207397	4557.00	
207398	11000.00	
207480	11000.00	
207533	900.00	
218519	14500.00	
218524	3780.00	
218525	5000.00	
218526	12900.00	
218536	8000.00	
208097	33600.00	
218122	6000.00	
218133	6000.00	
218135	56813.00	
218136	8000.00	
218137	3150.00	
218539	4206.00	
18429	219908.00	
TOTAL	489572.00	
Deduct amount not clear in the bank		(-) 301899.00
Pass Book balance as on 31.03.2018		3250373.05

12. HDFC BANK A/C- 0012 ACCOUNTANT CASH BOOK		
Cash book balance as on 31.03.2018		47543176.68
Add following cheques issued but not presented		(+) 961832.00
Cheque No.	Amount	
1138	8585.00	
1230	10200.00	
1272	1500.00	
1427	1300.00	
1540	165050.00	
1547	104344.00	
1548	83411.00	
1549	361842.00	
1550	225600.00	

TOTAL	961832.00	
Deduct amount not clear in the bank		(-) 20000.00
Pass Book balance as on 31.03.2018	48485008.68	

13.HDFC BANK A/C- 00118 ACCOUNTANT CASH BOOK		
Cash book balance as on 31.03.2018		36013204.87
Add following cheques issued but not presented		(+) 1057600.00
Cheque No.	Amount	
0060 (Transferred to Canara Bank)	1057000.00	
TOTAL	1057600.00	
Pass Book balance as on 31.03.2018		37070804.87

14. ICICI BANK A/C- 01087 ACCOUNTANT CASH BOOK		
Cash book balance as on 31.03.2018		4535678.00
Add following cheques issued but not presented		(+) 432187.00
Cheque No.	Amount	
6225	432187.00	
TOTAL	432187.00	
Pass Book balance as on 31.03.2018		4967865.00

15. IDBI BANK A/C- 116619 ACCOUNTANT CASH BOOK		
Cash book balance as on 31.03.2018		718999.00
Add following cheques issued but not presented		(+) 233850.00
Cheque No.	Amount	
224835	55269.00	
230451	13556.00	
230452	13625.00	
230453	10800.00	
230454	4570.00	
230455	1940.00	
230456	4248.00	
230457	750.00	
230458	5151.00	
230459	4084.00	
230460	83657.00	
230461	4740.00	
230462	12900.00	
230463	1500.00	
230464	300.00	
230465	13780.00	
230466	2980.00	
TOTAL	233850.00	
Pass Book balance as on 31.03.2018		952849.00

16.CANARA BANK A/C- 8517 ACCOUNTANT CASH BOOK		
Cash book balance as on 31.03.2018		19537658.00
Add following cheques issued but not presented		(+) 1253804.00
Cheque No.	Amount	
296370	230375.00	
805070	1023429.00	
TOTAL	1253804.00	
Deduct transfer amount from HDFC Bank not credited in the bank		(-) 1057600.00
Pass Book balance as on 31.03.2018		19733862.00

17.SYNDICATE BANK A/C- 11509 ACCOUNTANT CASH BOOK		
Cash book balance as on 31.03.2018		16876648.41
Deduct cheques not cleared by bank till 31.03.18		(-) 13385.00
Pass Book balance as on 31.03.2018		16863263.41

18.ALLAHABAD BANK A/C- 63504 ACCOUNTANT CASH BOOK		
--	--	--

Cash book balance as on 31.03.2018	533340.00
Deduct cheques not cleared by bank till 31.03.18	(-) 10000.00
Pass Book balance as on 31.03.2018	523340.00

Regarding (-) ve balance with reference to the difference between bank balance of pass books and that of cash books, the E.O. stated that in total, the reverse is effected.

On going through subsidiary cash book, it is observed that all transactions (receipt & remittance) have not been routed through it. The E.O. is suggested to ensure this, as it is the mirror of accounts transactions of the Municipality.

On going through the Accountant Cash Book (Manual), it is observed that day to day balancing has not been made, but monthly abstract has been kept in separate sheet for closing balance. The E.O. is suggested to ensure this in future.

NON-MAINTENANCE OF FLEXI ACCOUNT.

As per Letter No- 35425/F dt. 12.10.2012, all departments of Govt were asked to instruct the implementing agencies which are authorised to keep the central share and state shares or only central shares 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. But in this Municipality no such Flexi accounts are being maintained so far. The EO is advised to ensure maintenance of Flexi accounts hence forth. Local authority replied that such Municipality has issued letter to convert the saving bank account to flexi account vide this office letter no. 418 / dt 08.02.2017 some of bank have converted into flexi account. The rest bank will be issued a reminder letter for the above purpose.

So, the E.O. suggested to show these account to next audit without fail.

PARA: 6 STOCK POSITION

Paradeep Municipality - 2017-2018

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	OR-21-6082 Tractor	1	0	0	1.00	1	SRP - 61
2	OR-21B-7426 Tractor	1	0	0	1.00	1	SRP- 51
3	OR-21D-4679 Tractor	1	0	0	1.00	1	SRP- 21
4	OR-21-7169 Tractor	1	0	0	1.00	1	SRP- 192
5	OR-21-7170 Tractor	1	0	0	1.00	1	SRP- 194
6	OD-21-2430 JCB TRB 9339	1	0	0	1.00	1	SRP- 186
7	OR-21-4717 Ambassador Car	1	0	0	1.00	1	SRP- 61
8	OD-21-3811 Ambulance	1	0	0	1.00	1	SRP- 184
9	OR-21-B-2060 Tempo	1	0	0	1.00	1	SRP- 81
10	OR-21-B-2061 Tempo	1	0	0	1.00	1	SRP- 91
11	OR-21-B-2062 Tempo	1	0	0	1.00	1	SRP- 101
12	SS Fog Fogging Machine	1	0	0	1.00	1	SRP- 121
13	Garbage Dustbin Lifting Trailor	1	0	0	1.00	1	SRP- 141
14	Grass Cutter Machine	5	0	0	5.00	5	SRP- 131,162
15	New Road Sweeping Tractor	1	0	0	1.00	1	SRP- 155
16	DG Set Generator	1	0	0	1.00	1	SRP- 191
17	Aqua Guard	1	0	0	1.00	1	SRP- 165
18	Computer with Printer	10	0	0	10.00	10	SRP- 2,3,4
19	Xerox Machine	1	0	0	1.00	1	SRP- 81
20	Pump Set	1	0	0	1.00	1	SRP- 161
21	Bicycle	1	0	0	1.00	1	SRP- 25
22	T V Set	1	0	0	1.00	1	SRP- 47
23	C.C.TV with Camera	8	0	0	8.00	8	SRP- 170
24	Air Conditioner	13	0	0	13.00	13	SRP- 82,83,157,158,171
25	Water Tanker	7	0	0	7.00	7	SRP- 161
26	Maha Prayan Vehicle	0	1	0	1.00	1	SRP- 159
27	Chain Saw Machine	0	1	0	1.00	1	SRP- 72
28	Rree Prunner Machine	0	1	0	1.00	1	SRP- 73
29	Falcom Premium Long Teath Tree fold away Prunning Saw	0	2	0	2.00	2	SRP-74
30	Falcom premium Long Teath Tree Scope Pole Saw	0	4	0	4.00	4	SRP- 74
31	Aspee Giant Fogging Machine	0	2	0	2.00	2	SRP- 76
32	Mini Fogging Machine	0	2	0	2.00	2	SRP- 77

Comments

Stock Registers for stationery articles, Sanitation materials, Electrical goods etc have been maintained in this Municipality. But half yearly physical verification of stock has not been conducted by the EO and certificate to that effect has not been recorded in the concerned stock registers. The same need be done henceforth and compliance reported.

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

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

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

As per Rule-111 a physical verification of all stores should be made at least once in every year by the head of office concerned or such other as may be specially authorized by him.

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

During checking different stock register under this municipality for the period covered under audit ,It was observed that the above quoted rules were not followed by the municipality . Hence the local authority is suggested to follow the above rules strictly in the forth coming financial year and compliance reported.

PARA: 7 INVESTMENT

Paradeep Municipality - 2017-2018

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2017	198458551.56	22054273.00	176404278.56	12015714.00	31-03-2018	188419992.56	31-03-2018	188419992.56	0.00	
	GRAND TOTAL	198458551.56	22054273.00	176404278.56	12015714.00		188419992.56		188419992.56	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

a) The closing balance of Investment as on dt.31.3.2017 as per last audit report is Rs.176726280.91

b) Add FDR No.50300112577732 of HDFC Bank amounting Rs.21732270.65

has not taken into account by last AR (+) Rs. 21732270.65

c) Actual OB of Investment as on dt.1.4.17 = Rs. 198458551.56

DETAILS OF CLOSING BALANCE OF INVESTMENT AS ON DT. 31.03.2018

SI.No.	Name of Banks	TDR No.	Date of investment/ reinvestment	Amount of investment as on 31.03.2018	Rate of interest (%)	Date of Maturity	Maturity Value	Page No. of Investment Register
1	HDFC	50300093163121	18.05.2017	68111569.00	7.10	15.05.2018	71935675.00	14& 15 old, 12 New
2	HDFC	18184470003716	14.05.2017	11547164.91	7.25	30.05.2018	12224880.91	-do-
3	HDFC	50300112577732	03.10.2017	16903435.65	6.50	03.10.2018	18029230.65	12
4	UCO	08350310022696	02.05.2017	20884899.00	7.15	02.05.2018	21894743.00	8,9 Old, 6 New
5	UCO	08350310023525	15.04.2017	5662945.00	6.75	03.07.2018	6143440.00	10,11 Old, 6 New
6	UCO	08350310023518	15.04.2017	10924417.00	6.75	03.07.2018	11570386.00	-do-
7	OGB	409935004000036	28.05.2017	16538171.00	7.35	28.05.2018	17787054.00	10,11 old, 8 New
8	OGB	409935004000234	28.05.2017	229258.00	6.90	28.05.2018	245342.00	-do-
9	UNION	516113	30.05.2017	6834799.00	7.00	30.05.2018	7325941.00	12,13 old, 4 New
10	UNION	516112	29.05.2017	9900000.00	7.00	29.05.2018	10611404.00	4 New
11	SBI	424348	03.04.2017	20883334.00	4.25	03.04.2022	20883334.00	16,17 old
			TOTAL	188419992.56			198651430.56	

It is noted that the TDR position taken to Accountant Cash Book is Rs. 17,99,31,600.91 but the TDR position found in Investment register is Rs.18,84,19,992.56. There is difference of Rs.84,88,391.65 between TDR position in cash book and investment register. the local authority is suggested to reconcile the difference and report compliance.

Section 115 of the Orissa Municipal Act, 1950 provides that the municipality may invest any money not required for immediate expense, either in Govt. Security or in any other form with approval of the State Govt.

It is noticed during the course of audit that Rs.18,84,19,992.56, as detailed above was kept under fixed deposits as on 31st. March 2018 without utilisation for public utility and also without the approval of the State Govt. So the Local authority is suggested to take effective steps for proper utilisation of the said fund.

PARA: 8 ADVANCE

Paradeep Municipality - 2017-2018

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2017	ALL CASH BOOK	10392476.10	2748450.00	13140926.10	3992708.00	31-03-2018	9148218.10	31-03-2018	9148218.10	0.00	
	GRAND TOTAL		10392476.10	2748450.00	13140926.10	3992708.00		9148218.10		9148218.10	0.00	

Comments :

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE

YEAR	AMOUNT OF ADVANCE OUTSTANDING	ADVANCE GIVEN	TOTAL	ADVANCE ADJUSTED	ADVANCE OUTSTANDING AS ON 31.03.2018
Upto 1996-97	3370085.10	0.00	3370085.10	0.00	3370085.10
1997-98	24182.00	0.00	24182.00	0.00	24182.00
1998-99	19838.00	0.00	19838.00	0.00	19838.00
1999-2000	131685.00	0.00	131685.00	0.00	131685.00
2000-01	166950.00	0.00	166950.00	0.00	166950.00
2001-02	10500.00	0.00	10500.00	0.00	10500.00
2002-03	24939.00	0.00	24939.00	0.00	24939.00
2003-04	102270.00	0.00	102270.00	0.00	102270.00
2004-05	10500.00	0.00	10500.00	0.00	10500.00
2005-06	1300.00	0.00	1300.00	0.00	1300.00
2006-07	144464.00	0.00	144464.00	0.00	144464.00
2007-08	83156.00	0.00	83156.00	0.00	83156.00
2008-09	1980178.00	0.00	1980178.00	0.00	1980178.00
2009-10	1019224.00	0.00	1019224.00	0.00	1019224.00
2010-11	219570.00	0.00	219570.00	9000.00	210570.00
2011-12	288056.00	0.00	288056.00	10000.00	278056.00
2012-13 GA	19000.00	0.00	19000.00	4000.00	15000.00
2013-14 SAL	21500.00	0.00	21500.00	0.00	21500.00
2013-14 GA	45924.00	0.00	45924.00	0.00	45924.00

2013-14 FA	3500.00	0.00	3500.00	0.00	3500.00
2014-15 GA	173700.00	0.00	173700.00	8750.00	164950.00
2015-16 GA	267047.00	0.00	267047.00	0.00	267047.00
2016-17 FA	1196000.00	0.00	1196000.00	1196000.00	0.00
2016-17 GA	1068908.00	0.00	1068908.00	1056908.00	12000.00
2017-18 FA	0.00	1995000.00	1995000.00	1113000.00	882000.00
2017-18 GA	0.00	753450.00	753450.00	595050.00	158400.00
TOTAL	10392476.10	2748450.00	13140926.10	3992708.00	9148218.10

DETAILS OF ADVANCE PAID AND ADVANCE ADJUSTED FOR THE YEAR 2017-18.

Sl.No.	Name & Designation of the Advance holder	Vr. No./Date of payment of Advance	Amount of Advance	Vr.No./Date of adjustment of Advance	Amount of Advance adjusted	Remarks
1	Dhruba Charan Nayak, ALO	1933/29.01.2018	50000.00	----	0.00	Legal Expense
2	Prafulla Ku. Behera	346/13.06.2017	20000.00	----	0.00	NFSA Advance
3	Dillip Ku. Sahani	1714/13.12.2017	14000.00	----	0.00	Repair of Vehicle OR-21B-4717
4	Rajendra Nayak, HMO	1662/23.11.2017	23400.00	----	0.00	Tsunami Mock Drill
5	Priya Ranjan Sahoo, Accountant	1951/06.02.2018	12000.00	----	0.00	Exposure visit training to Rajsthan
6	Narayan Majhi, OTC	622/11.08.2017	25000.00	1948(2)/03.02.2018	25000.00	Observation of Independence Day
7	Digamber Pradhan, Jr. Asst.	651/19.08.2017	10000.00	2162/28.03.2018	10000.00	Repair of vehicle OR-21B-2062
8	Pradyut Kumar Mohapatra	669/22.08.2017	15000.00	----	0.00	Repair of vehicle OR-21B-2061
9	Digamber Pradhan, Jr. Asst.	693/28.08.2017	31150.00	1728/16.12.2017	31150.00	Renovation of Dead body carrying van
10	Akhila Ranjan Swain, OTC	694/30.08.2017	38500.00	2112/16.03.2018	38500.00	Prize & Contingency expenditure on LSG Day
11	Amarendra Mallick	695/30.08.2017	275000.00	826/25.09.2017	275000.00	Devt. work
12	Digamber Pradhan, Jr. Asst.	426/05.07.2017	20000.00	700(7)/04.09.2017	20000.00	Van Mahotsav

13	Swagatika Mishra, C.O.	711/04.09.2017	25000.00	960/28.10.2017	25000.00	CBT Training NULM
14	Rajendra Nayak, H.O.	527/27.07.2017	35000.00	722/06.09.2017	35000.00	Attaining work shop at New Delhi
15	Pravakar Swain	408/01.07.2017	4000.00	736/12.09.2017	4000.00	Purchase of Postage Stamp
		737/12.09.2017	4000.00	1893/19.01.2018	4000.00	Purchase of Postage Stamp
17	Rajendra Nayak, H.O.	795/21.09.2017	25000.00	2057/28.02.2018	25000.00	Purchase of Prize for Biswakarmapuja
18	Swagatika Mishra, C.O.	590/01.08.2017	6400.00	960/28.10.2017	6400.00	CBT Training NULM
		956/27.10.2017	19000.00	1815(2)/29.2.2017	19000.00	CBT Training NULM
19	Prabhu Prasad Dalai, Jr. Asst.	1014/13.11.17	60000.00	1878/09.01.2018	60000.00	Childrens Day Programme
20	Pradyut Kumar Mohapatra	1784/23.12.2017	10000.00	2168/28.03.2018	10000.00	Purchase of Diary & Calender for New Year
21	Narayan Majhi, OTC	1799/26.12.17	20000.00	-----	0.00	Election work
		788/18.09.2017	7000.00	2058/28.02.2018	7000.00	Biswakarma Puja 17-18
22	Pravakar Swain	1888/12.01.2018	4000.00	----	0.00	Purchase of Postage Stamp
		TOTAL	753450.00		595050.00	

DETAILS OF FESTIVAL ADVANCE

PARTICULARS	OPENING BALANCE	ADVANCE PAID	TOTAL	ADVANCE ADJUSTED	CLOSING BALANCE
FESTIVAL ADVANCE	1196000.00	1995000.00	3191000.00	2309000.00	882000.00
TOTAL	1196000.00	1995000.00	3191000.00	2309000.00	882000.00

DETAILS OF ADVANCE ADJUSTED DURING 2017-18.

SL.NO.	NAME & DESIGNATION OF ADVANCE HOLDER	ADJUSTMENT VOUCHER NO./DATE	AMOUNT	PURPOSE OF ADVANCE	YEAR
1	Prabhu Prasad Dalai, Jr. Asst.	73/22.04.2017	1250	Purchase of Distil water	2014-15
		1878/09.01.2018	60000	Childrens Day Celebration	2017-18

2	Digamber Pradhan, Jr Asst.	197(7)/16.05.2017	10000	Repair of Vehicles	2016-17
	Digamber Pradhan, Jr Asst.	2162/28.03.2018	10000	Repair of Vehicles	2017-18
	Digamber Pradhan, Jr Asst.	700(7)/04.09.2017	20000	Van Mahotsvaba	2017-18
	-do-	1728/16.12.2017	31150	Renovation of Deadbody carrying van.	2017-18
	-do-	1692/19.1.18	42908	Payment of Road Tax	2016-17
3	Manas Ranjan Parija	201/16.05.2017	4000	Seizure of cattle	2012-13
4	Jiban Ranjan Das	254,255,256/30.05.2017	9000	Legal fees	2010-11
	Jiban Ranjan Das	423,424/04.07.2017	6000	Legal fees	2011-12
		925/16.10.2017	1000	Legal fees	2011-12
5	Dhruba Charan Nayak,ALO	376/20.06.2017	7500	Filing of Certificate Cases	2014-15
6	Prabhakar Swain	407/01.07.17	4000	Purchase of Postage Stamp	2016-17
6	Prabhakar Swain	736/12.09.2017	4000	Purchase of Postage Stamp	2017-18
		1893/19.01.2018	4000	Purchase of Postage Stamp	2017-18
7	Narayan Majhi, OTC	1948(2)/03.02.2018	25000	Independence Day 2017	2017-18
		2058/28.02.2018	7000	Organisation of Biswakarma Puja	2017-18
9	Akhila Ranjan Swain, OTC	2112/16.03.2018	38500	Prize & Contingency Exp. on LSG Day	2017-18
10	Amarendra Mallick	826/25.09.2017	275000	Devt. Work	2017-18
11	Swagatika Mishra,C.O.	960/28.10.2017	25000	CBT Training under NULM	2017-18
		1815(2)/29.12.2017	19000	CBT Training under NULM	2017-18
		960/28.10.2017	6400	CBT Training under NULM	2017-18
12	Rajendra Ku. Nayak,H.O.	722/06.09.2017	35000	Attaining work shop at New Delhi	2017-18
		2057/28.02.2018	25000	Purchase of prize for Biswakarma Puja	2017-18
13	Rajkishore Khatua	779/15.09.2017	3000	Legal fees	2011-12
14	Pradyut Kumar Mohapatra	2168/28.03.2018	10000	Purchase of Diary & Calender for New year	2017-18
15	Chinmayee Ranjan Parida	185/12.05.2017	1000000	Const. of Yatri Nivas	2016-17
		TOTAL	1683708		

DETAILS OF ADVANCE OUTSTANDING AS ON 31.03.2018

Sl. No.	Name & designation of Advance holder	Vr.No./Date	Amount of Advance Outstanding		Purpose of Advance	Name of Officer sanctioning the Advance	Remarks
			More than one year	Less than one year			
1	ALEKH CHANDRA PARIDA, T.C.	56/19.04.2016	4000.00	---	Purchase of Postage Stamp	DILLIP KU. MOHANTY	The amount adjusted vide Vr.No.260/18.05.2018

		249/27.06.2016	4000.00	---	Purchase of Postage Stamp	DILLIP KU. MOHANTY	The amount adjusted vide Vr.No.260/18.05.2018
		548/16.09.2016	4000.00	----	-do-		-do-
3	Dhruba Charan Nayak, ALO	1933/29.01.2018	-----	50000.00	Legal Expense	DILLIP KU. MOHANTY	
4	Prafulla Ku. Behera	346/13.06.2017	-----	20000.00	NFSA Expense	-do-	
5	Dillip Ku. Sahani	1714/13.12.2017	---	14000.00	Repair of Vehicle OR-21B-4717	DILLIP KU. MOHANTY	
6	Rajendra Nayak, HMO	1662/23.11.2017	---	23400.00	Tsunami Mock Drill	DILLIP KU. MOHANTY	
7	Priya Ranjan Sahoo, Accountant	1951/06.02.2018	---	12000.00	Exposure visit training to Rajsthan	DILLIP KU. MOHANTY	
8	Pradyut Kumar Mohapatra	669/22.08.2017	---	15000.00	Repair of vehicle OR-21B-2061	DILLIP KU. MOHANTY	
9	Narayan Majhi ,OTC	1799/26.12.17	---	20000.00	Election work	DILLIP KU. MOHANTY	
10	Pravakar Swain	1888/12.01.2018	---	4000.00	Purchase of Postage Stamp	DILLIP KU. MOHANTY	
		TOTAL		12000.00	158400.00		

ADVANCE OUTSTANDING FOR MORE THAN A YEAR:-

As per Rule 136 to 140 of O M Rules, 1953 and instructions issued by the Finance department, advance granted to the contractors and individuals for departmental and allied purposes were required to be promptly adjusted within same calendar month by submitting detailed accounts or refund of the balance amount. 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 EO on quarterly basis. The DDO is responsible for any deviation of the said procedure. According to the Govt instructions (December-1985) each item of outstanding advances as appearing in the cash book of the DDO is to be analyzed and got adjusted within one month as delay in rendering detailed accounts may lead to misappropriation of Municipal fund.

As per DLFA Letter No - 15179/dtd. 28.9.2013, any advance lying unadjusted for more than one year is treated as a loss to the institution and the amount is suggested for recovery from both the advance holder and the sanctioning authority. As per GO No - 2221/F dtd. 8.3.2002 of the Finance Department, Govt of Odisha, any advance amount lying unadjusted for more than a year is treated as unsecured advance which needs to be surcharged. Thus keeping in view of the above discussions the amount of outstanding advances which were paid during the year 2016 - 17 but remained unadjusted till dt. 31.3.2018 amounting to Rs.12000.00 is adjusted vide Vr.No.260 dt.18.05.2018.

During Exit Conference the adjustment voucher along with cash book checked and the para got settled.

COMMENTS ON LONG OUTSTANDING ADVANCE

As per provisions of SR of Orissa Treasury code (Vol-I) and Rule 136 to 140 of OM Rules, 1953 and instruction 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 advance 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 advance as the same is to be balance and signed by the Executive Officer on quarterly basis. The Drawing and disbursing Officer was responsible for any deviation of the same.

Rule 14 of OGFR provides that every officer whose duties to render accounts on return in respect of public money is responsible for their completeness and strict accuracy. According to the govt. instructions, ech item of outstanding advances as appearing in the Cash Book of the DDO is to be analyzed and get adjusted within one month as delay in rendering detailed accounts may lead to misappropriation of funds.

On checking of the advance position revealed that Rs.91,48,218.10 remain unadjusted as on 31st March 2018 . Hence the Executive Officer is suggested to take effective steps for adjustment of advance either through vouchers or effecting recovery.

PARA: 9 GRANTS

Paradeep Municipality - 2017-2018

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2017	303383647.00	139714007.00	443097654.00	102238176.00	31-03-2018	340859478.00	
	GRAND TOTAL	303383647.00	139714007.00	443097654.00	102238176.00		340859478.00	

Comments :

GRANT POSITION OF PARADEEP MUNICIPALITY FOR THE YEAR 2017-18.

Sl.No.	Name of the Grant	Opening Balance as on 01.04.2017	Grant receipt during the year	Total	Grant spent during the year	Closing Balance as on 31.03.2018
1	SJSRY	416024.00	0.00	416024.00	0.00	416024.00
2	Octroi Compensation	223868610.00	28000000.00	251868610.00	28114000.00	223754610.00
3	13 th FCA-GABG	23089696.00	0.00	23089696.00	0.00	23089696.00
4	Solid Waste Management	0.00	0.00	0.00	0.00	0.00
5	Accounting Reform Grant	80000.00	0.00	80000.00	0.00	80000.00
6	Purchase of Fax Machine	25500.00	0.00	25500.00	0.00	25500.00
7	Chilika Dev. Authority	28000.00	0.00	28000.00	0.00	28000.00
8	Maint. Of Capital Asset	0.00	2295000.00	2295000.00	1828633.00	466367.00
9	Performance Based Incentives	505113.00	0.00	505113.00	0.00	505113.00
10	Creation of Capital Asset/ Urban Asset	0.00	3818000.00	3818000.00	3414520.00	403480.00
11	Protection of Govt. Land	0.00	500000.00	500000.00	0.00	500000.00
12	Const. of Slaughter House	25000.00	0.00	25000.00	0.00	25000.00
13	MPLAD	4015286.00	1300000.00	5315286.00	0.00	5315286.00
14	4 th SFC	0.00	28114000.00	28114000.00	21450060.00	6663940.00
15	Const./Repair of Non-Residential Building	614927.00	474000.00	1088927.00	269870.00	819057.00
16	Urban Statistics HR	38540.00	0.00	38540.00	0.00	38540.00
17	Devolution Fund	30980359.00	28248000.00	59228359.00	8491997.00	50736362.00
18	Harischandra Sahayata Yojana	340000.00	0.00	340000.00	133000.00	207000.00
19	13 th FCA-Maint. of Roads & Bridges	4368000.00	29493000.00	33861000.00	23330411.00	10530589.00
20	Maint. of Roads & Bridges	5810221.00	7438000.00	13248221.00	7055270.00	6192951.00

21	MLALAD	250000.00	0.00	250000.00	0.00	250000.00
22	Relief-Philine	555922.00	0.00	555922.00	0.00	555922.00
23	Swachha Bharat Mission	0.00	525450.00	525450.00	525450.00	0.00
24	Road Dev. Grant	6626818.00	0.00	6626818.00	368000.00	6258818.00
25	OULM/NULM	0.00	2822000.00	2822000.00	648277.00	2173723.00
26	NFSA	13080.00	0.00	13080.00	0.00	13080.00
27	Aahaar Yojana	1602551.00	6686557.00	8289108.00	6478688.00	1810420.00
28	CSR Grant from PPT	130000.00	0.00	130000.00	130000.00	0.00
29	Deadbody Carrier Van	0.00	0.00	0.00	0.00	0.00
30	Cycle Rally	0.00	0.00	0.00	0.00	0.00
	TOTAL	30,33,83,647.00	13,97,14,007.00	44,30,97,654.00	10,22,38,176.00	34,08,59,478.00

Besides above the position of Other than Grant for the year 2017-18 is furnished below.

OTHER THAN GRANT POSITION OF PARADEEP MUNICIPALITY FOR THE YEAR 2017-18						
Sl.No	Name of the Grant	Opening Balance as on 01.04.2017	Receipt during the year	TOTAL	Expenditure during the year	Closing Balance as on 31.03.2018
1	Election & Census	0.00	36000.00	36000.00	10800.00	25200.00
2	Salary of Accountant & MIS CP	0.00	0.00	0.00	0.00	0.00
3	Pension/Gratuity of Retd. Staff	0.00	26773921.00	26773921.00	5104342.00	21669579.00
4	Cyclone Relief	143595.00	0.00	143595.00	0.00	143595.00
5	National Voters Day	0.00	350400.00	350400.00	0.00	350400.00
6	Motor Vehicle Tax	0.00	10585000.00	10585000.00	3001919.00	7583081.00
7	Drinking water	196700.00	0.00	196700.00	0.00	196700.00
8	Manual Scavengers	8000.00	0.00	8000.00	0.00	8000.00
9	Hon. to Chairman etc.	0.00	67500.00	67500.00	0.00	67500.00
	TOTAL	348295.00	37812821.00	38161116.00	8117061.00	30044055.00

The Grant Register maintained in this institution is not complete in all respect. No details of expenditure out of each grant have been exhibited or any balance at the end of the month/year has been worked out. This need be ensured as per the OM Rules. The performance under utilisation of Govt grants is very tardy in this ULB which is a matter of utmost importance to be looked into with top priority. The EO is advised to utilise the balance unspent grants as soon as possible observing all formalities.

LOW SPENDING EFFICIENCY OF GOVT GRANTS.

It could be well assured from the above table that out of the available Grants to the tune of Rs. 44,30,97,654.00 , only Rs 10,22,38,176.00 could be spent by the authorities during the year which is only 23.09%.

As per Rule- 171 of OGFR, Vol-I and instructions contained in different sanction orders, scheme were to be utilised in the year receipts. Unutilised funds, if any, may either be refunded to the Govt or utilised in subsequent years with prior approval of the Govt. It is well assured in audit that the authorities have not taken sincere steps to utilised the grants in time. However, the EO is advised to take steps to utilise the grants in time and in an efficient manner hence forth.

So the E.O. is suggested to ensure full utilization of pending grants and report compliance.

PARA: 10 UTILISATION CERTIFICATE

Paradeep Municipality - 2017-2018

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2017	116969640.00	102238176.00	219207816.00	81428136.00	31-03-2018	137779680.00	
	GRAND TOTAL	116969640.00	102238176.00	219207816.00	81428136.00		137779680.00	

Comments :

DETAILS OF UTILISATION CERTIFICATES SENT DURING 2017-18 IS FURNISHED BELOW.

Sl.No.	Letter No./Date	Amount	Name of Scheme	To whom sent	Year
1	2558/18.5.17	1227718.00	MPLAD	Deputy Director (P&S) Dist. Planning & Monitoring Unit, Jagatsinghpur.	2014-15
2	8478/21.12.17	892265.00	14 th F.C. (GABG)	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2015-16
3	2808/6.6.17	7541142.00	14 th F.C. (GABG)	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2015-16
4	2814/6.6.17	265891.00	Maint. of Capital Asset	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2015-16
5	2812/6.6.17	1944453.00	Maint. of Roads & Bridges	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2015-16
6	2816/6.6.17	1814523.00	M.V.Tax	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2015-16
7	2818/6.6.17	1920000.00	Creation of Capital Assets	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2015-16
8	2810/6.6.17	1722254.00	Maint. of Roads & Bridges	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2015-16
9	8480/21.12.17	2345200.00	Devolution Fund	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
10	2587/19.5.17	522630.00	Devolution Fund	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
11	2806/6.6.17	4847020.00	Devolution Fund	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
12	-do-	2029581.00	14 th F.C. (GABG)	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
13	-do-	3952222.00	14 th F.C. (GABG)	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
14	-do-	305000.00	Maint. of Capital Asset	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
15	-do-	2582262.00	Maint. of Roads & Bridges	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17

16	-do-	851906.00	M.V.Tax	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
17	-do-	428162.00	Creation of Capital Assets	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
18	45/4.1.18	25793000.00	Octroi Compensation	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
19	43/4.1.18	3774000.00	Arrear Pension & Basic Services	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2016-17
20	-do-	2467927.00	Devolution Fund	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2017-18
21	-do-	3321308.00	14 th F.C. (GABG)	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2017-18
22	/26.2.18	10879672.00	14 th F.C. (GABG)	Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. Bhubaneswar.	2017-18
	TOTAL	81428136.00			

YEAR WISE BREAK UP OF U.C. SUBMITTED DURING 2017-18.

YEAR	AMOUNT
UPTO 2014-15	1227718.00
2015-16	16100528.00
2016-17	47430983.00
2017-18	16668907.00
TOTAL	81428136.00

Year wise Break up of Utilisation Certificates :

Basing upon the last and previous Audit report the Year wise break up of pending Utilisation Certificates as on 31.03.2018 is given below.

YEAR	AMOUNT
UPTO 2014-15	17307433
2015-16	4111392
2016-17	30791586
2017-18	85569269
TOTAL	137779680

NON-SUBMISSION OF PENDING U.C.s.

Rule 173 of OGFR, Vol-I, gives emphasis on submission of UCs by the grantee organisation to the administrative Department by the 1st. June of the succeeding year of expenditure for proper monitoring of utilisation of grants for intended purposes. However, it was observed that UCs for total amount of Rs.13,77,79,680.00 was lying outstanding against this Municipality as on 31st. March 2018. This shows the lack of promptness in submission of UC by the local authority. The percentage of submission of UC of this Municipality is 37.14%.

The local authority is suggested to take steps to submit the pending UCs and compliance reported.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Amount collected through MR not taken to DCR. OSP 49-50

While checking the MRs along with DCR it was noticed that the following amounts collected through MRs not taken into DCR/less taken to DCR. The details are as under.

M.R.No/Date	Amount Collected	Amount taken to DCR	Less amount taken/Amount not taken	Collection Source	Person Responsible
31240/31.03.18	100.00	0.00	100.00	Sanitation Service charge	Bibhuti Mohanty
34036/02.07.18	5.00	0.00	5.00	Parking Fees	-do-
34213/09.07.18	5.00	0.00	5.00	Parking Fees	-do-
2674/28.01.18	10.00	0.00	10.00	Parking Fees	-do-
31301 to 31315/ 28.3.18 to 29.03.18	80.00	0.00	80.00	Parking Fees	-do-
31327, 31328/30.03.18	10.00	0.00	10.00	Parking Fees	-do-
16541/20.9.17	10.00	5.00	5.00	Parking Fees	-do-
16554/21.9.17	10.00	5.00	5.00	Parking Fees	-do-
16592/21.09.17	10.00	5.00	5.00	Parking Fees	-do-
16268/14.9.17	10.00	5.00	5.00	Parking Fees	-do-
16281/16.9.17	10.00	5.00	5.00	Parking Fees	-do-
35691 to 35700 / 19.09.18	50.00	0.00	50.00	Parking Fees	-do-
TOTAL	310.00	25.00	285.00		
4714/7.4.18	2040.00	0.00	2040.00	Holding tax	Biswambar Parida
16017/01.09.17	200.00	0.00	200.00	User Fee	-do-
19692/17.02.18	338.00	0.00	338.00	Trade License	-do-
21204/06.12.17	200.00	100.00	100.00	Sanitation Service charge	-do-
21282/21.12.17	300.00	200.00	100.00	Sanitation Service charge	-do-
TOTAL	3078.00	300.00	2778.00		
G.TOTAL	3388.00	325.00	3063.00		

The reason of not taking the above amount of Rs.3063.00 into DCR was asked to local authority through issue of POM. In reply the local authority recovered an amount of Rs.85.00 from Bibhuti Mohanty, vide M.R.No37103/05.11.18 and entered into page number 161 of Cashier Cash Book and remaining Rs.200.00 excess deposited in Cashier Cash Book on dt.31.03.2018 vide page number 17. The cash book was verified. Hence the para got settled.

Rs.2778.00 has been recovered from Biswambar Parida T.C. vide M.R.No.37123/13.11.18 and entered into Cashier Cash Book page number 156 . Hence the para got settled.

11.2 - Amount collected through MR not taken to Cashier Cash Book. OSP - 64

On checking the MRs along with Cashier Cash Book it was noticed that the following amounts collected through MRs not taken into Cashier Cash Book. The details are discussed under.

M.R.No/Date	Amount Collected	Amount taken to Cashier Cash Book	Less amount taken/Amount not taken	Collection Source	Person Responsible
20421/16.11.17	500.00	0.00	500.00	Hire charges of Water Tanker	Prabhu Prasad Dalai, Cashier
14293/18.08.17	500.00	0.00	500.00	Hire charges of Cesspoll	-do-
TOTAL	1000.00	0.00	1000.00		

The reason of not taking the above amount of Rs.1000.00 into Cashier Cash Book was asked to local authority through issue of POM. In reply the local authority recovered the amount of Rs.1000.00 from Prabhu Prasad Dalai, Cashier vide MR No.37114 / 09.11.18 and entered into Cashier Cash Book vide page number 153 . Hence the para got settled.

11.3 - Amount collected through MR less taken to DCR. OSP - 80

While checking the MRs along with DCR it was noticed that the following amounts collected through MRs not taken into DCR/less taken to DCR. The details are as under.

M.R.No/Date	Amount Collected	Amount taken to DCR	Less amount taken/Amount not taken	Collection Source	Person Responsible
17783-17800/07.11.17	5561.00	5061.00	500.00	U/S 290	Nimai Charan Kar, Peon
TOTAL	5561.00	5061.00	500.00		

The reason of not taking the above amount of Rs.500.00 into DCR was asked to local authority through issue of POM. In reply to POM the local authority recovered the amount of Rs.500.00 from Nimai Charan Kar vide MR No.37135 / 24.11.18 and entered into Cashier Cash Book vide page number 164 . Hence the para got settled.

PARA: 12 LOSS OF STOCK & STORE

12.1 - LOSS OF FUEL STOCK DUE TO WRONG CALCULATION. OSP 77-78

On scrutiny of vehicle Log Book of different vehicles for the year 2016-17 it was noticed that 12 ltrs. of diesel/petrol have been shown shortage due to less exhibition of closing balance than that actual as detailed below. Due to less exhibition of diesel/petrol in the closing balance there accrued a loss of Rs.611.00 to Municipal Fund the drivers mentioned against each vehicles are responsible. The details are analyzed below.

Date	Type of vehicle/No.	Diesel in Tank (ltr.)	Diesel supplied (in Ltr.)	Diesel consumed (in ltr.)	Balance in Tank as per Audit (ltr.)	Balance in Tank as per Log Book (ltr.)	Less Diesel in Tank (ltr.)	Money value of Diesel (in Rs.)	Person Responsible
08.11.17	OD-21-D4679	15.100	0.00	8.800	6.300	5.300	1.000	61.87 or say 62.00	Ghanashyam Maharana, Driver
06.10.17	-do-	14.750	0.00	9.450	5.300	4.800	0.500	31.50 or say 31.00	-do-
11.1.18	DG Set	19.000	50.000	0.000	69.000	59.000	10.000	648.80 or say 649.00	Pradyot Ku. Mohapata, -T.C.
02.02.18	-do-	19.000	50.000	0.000	69.000	59.000	10.000	682.20 or say 682.00	-do-
18.06.17	OD-21-7170	39.500	0.000	7.700	31.800	21.800	10.000	609.60 or say 610.00	Sudarshan Gochhayat, Driver
							TOTAL	2034.00	

The reason of the above was asked to local authority through issue of POM. In response to POM the local authority recovered the following amount from the person responsible.

Rs.96.00 has been recovered from Ghanashyam Maharana, Driver vide M.R.No.37136/24.11.2018 , Rs.1331.00 has been recovered from Pradyot Ku. Mohapata, T.C. vide MR No.37172/02.01.2019 and Rs.610.00 has been recovered from Sudarshan Gochhayat, Driver vide MR No.37143/4.12.18. Hence the para got settled.

12.2 - FUEL PURCHASED BUT NOT TAKEN TO LOG BOOK OF VEHICLES. OSP- 79

While checking the fuel vouchers it was noticed that fuel (Diesel) purchased from Paradeep Port Wholesale Co-operative Stores, Paradeep/Oceanic Waves ,Paradeep for Vehicles but the same not taken into the log book of concerned Vehicles So, there is loss of fuel of 55 litre amounting Rs.3353.00 to Municipal Fund. The details are analysed below.

Date	Type of vehicle/ No	Diesel Purchase (in Itr.)	Diesel entered into log book (in Itr.)	Less Diesel taken to log book (in Itr.)	Money value of Diesel in Rs.	Person Responsible
06.05.17	TRACTOR, OR-21B-7426	25	00	25	25 @ 62.46 = 1561.50 or say 1562.00	Umesh Das, Driver
31.07.17	TRACTOR OR-21-6082	60	30	30	30 @ 59.71 = 1791.30 or say 1791.00	Gangaram Munda, Driver
				TOTAL	3353.00	

The reason of not taking the above fuel into log book of vehicles was asked to local authority through issue of POM. In response to POM the local authority recovered the amount from the person responsible which is narrated below.

Rs. 1562.00 recovered from Umesh Das, Driver vide MR No.37179/07.01.2019 and Rs.1791.00 recovered from Gangaram Munda, Driver vide MR No.37177/07.01.2019. Hence the para dropped.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Assessment of Holding Tax. OSP- 18

Register of taxes as required under Rule-177 of O.M.Rule-1953 was not maintained properly. The new assessment has not been incorporated properly as required under Rule 178 & 179 of OM rule1953. So the exact position of holding tax of the assesses could not be ascertained from records and registers produced by the local authority. However the figure furnished below has been obtained as produced by the local authority in response to audit objection memo.

The New & Re-assessment figure during the year 2017 -18 is given below.

Sl. No.	Particulars	No. of cases	Amount of Holding Tax (in Rs.)
1	New Assessment	46	12,00,168.00
2	Re-Assessment	90	6,48,997.00

During 2017-18, the percentage of achievement w.r.t. target have not been worked out by the Municipality.

13.2 - DEMAND, COLLECTION AND BALANCE OF TAXES. OSP- 18

The DCB Register is not maintained properly. Basing on the last audit report and assessment during the year under audit the DCB figure for the year 2017-18 is arrived. The analysis of DCB figure is given below.

Sl.No.	Name of Taxes	DEMAND			COLLECTION			BALANCE		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	Holding Tax	2,55,31,565.96	1,15,78,545.00	37110110.96	1961431.00	6408536.00	8369967.00	23570134.96	5170009.00	28740143.96
2	D & O Trade	31216.00	1378027.00	1409243.00	---	1329997.00	1329997.00	31216.00	48030.00	79246.00

	(U/S-290)									
3	Market Shop Rent									
	1 st Phase	93572.00	572695.00	666267.00	92594.00	539309.00	631903.00	978.00	33386.00	34364.00
	2 nd Phase	1715532.00	1542024.00	3257556.00	129806.00	1234437.00	1364243.00	1585726.00	307587.00	1893313.00
	Total	1809104.00	2114719.00	3923823.00	222400.00	1773746.00	1996146.00	1586704.00	340973.00	1927677.00
	Grand Total	27371885.96	15071291.00	42443176.96	2183831.00	9512279.00	11696110.00	25188054.96	5559012.00	30747066.96

As per rule 159(A) 1&2 of Odisha Municipal Act 1950 the municipal council may, by resolution provide for grant of rebate in respect of tax due for any quarter as such percentage against the tax paid within one month or two month of its due. But this Municipality does not to provide any rebate to its tax payer during the period under audit. Hence the amount of tax collection as per account figure is same as D.C.B figure. Hence no reconciliation is require.

YEAR WISE BREAK UP OF OUTSTANDING TAXES AS ON 31.03.2018.

The year wise break up of outstanding Taxes as on dt.31.03.2018 is furnished below.

Year	Holding Tax	D & O Trade	Shop Rent Phase- I	Shop Rent Phase- II	Total
Upto 2011-12	14508062.96	31216.00	---	866091.00	15405369.96
2011-12	1674765.00	---	---	68515.00	1743280.00
2012-13	1231487.00	----	---	8225.00	1239712.00
2013-14	954871.00	----	---	84495.00	1039366.00
2014-15	641572.00	----	---	146697.00	788269.00
2015-16	1544553.00	----	---	174061.00	1718614.00
2016-17	3014824.00	----	978.00	237642.00	3253444.00
2017-18	5170009.00	48030.00	33386.00	307587.00	5559012.00
Total	28740143.96	79246.00	34364.00	1893313.00	30747066.96

TIME BARRED DUES BY LIMITATION:-

As per letter No - 4225//DLFA dt. 16.5.2015- General Guideline on preparation of audit report of ULBs, the tax dues become time barred after a lapse of nearly 3 years and 9 months from the date it became due. So the dues to be considered as time barred relating to the years from the fifth year and onwards starting from current year. In this case, starting from the current year (2017-18) the fifth year is 2013-14. Hence the arrear dues relating to the year 2013-14 amounting to Rs.10,39,366.00 is now suggested for surcharge action against Sri Rajendra Kumar Nayak, Ex.Executive Officer (I/C) , Sarada Prasanna Panda Ex.Executive Officer, Purna Chandra Mishra, Ex.Executive officer, Dillip Kumar Mohanty, Executive Officer and Dhruva Charan Nayak, A.L.O, T.D (I/c) are responsible for such time barred dues.

During Exit Conference regarding time barred dues the local authority collected Rs.1,28,91,395.00 from Paradeep Phosphates Limited (PPL) vide MR No.5648 dt.17.01.2019 which includes the time barred due. The time bar dues of Rs.10,39,366.00 includes Rs.954871.00 of Holding Tax and Rs.84495.00 of Shop Rent Phase II. Only Holding Tax collected from PPL and no shop rent collected. The local authority failed to produce the year wise break up of the amount collected. So the local authority is advised to calculate the year wixe break up of the amount collected and produce the same to next audit. Till production of the same the amount is held under objection.

13.3 - LICENSE FEE ON MOBILE TOWERS. OSP- 14

As per letter No.28334 / H&UD,dt.31.12.2014 fee for granting permission and renewal of Permission in respect of Telephone Towers within the Municipal areas be collected.

The detailed list of mobile towers installed in this municipality and DCB of such mobile towers were asked for production to audit through audit objection memo. In response to the memo the local authority replied that As per instruction of govt in H&UD dept. BBSR Vide notification no. HUD – DIR – POLICY 16/2014 (PT) 28334 dtd 31.12.2014 at the interval of 3 years a licence fees @ 10 % of the installation fees charged by the TIT firm/ Agency. So, service providers/ firms/ agencies deposit their renewal once in every 3 years. So a firm / agency who deposits in a year does not deposit in next 2 years. Accordingly every agency / firm do not have to deposit in every year. Further some agency / firm have not deposit their renewal fees inspite of issue of notice. However information about towers given by local authority is enclosed herewith for

reference.

Sl.No.	Name of Service Provider	Details of Tower Installed	Details of granting permission	Details of fees collected
1	Bharati Infratel (Airtel) Ltd.	Khata No.27 of Village Sandhakud.	Permission issued vide Letter No.1607 dt.29.04.2008	License fees for installation of Tower collected Rs.15000.00 vide MR No.8379/29.4.2008 Renewal fees collected amounting Rs.30000.00 vide M.R.No.5918/18.02.2016 for 4 Towers from 2016-17 to 2018-19.
2	Bharati Infratel (Airtel) Ltd.	-do-	Permission issued vide Letter No.1606 dt.29.04.2008	License fees for installation of Tower collected Rs.15000.00 vide MR No.8378/29.4.2008 Renewal fees collected amounting Rs.30000.00 vide M.R.No.5918/18.02.2016 for 4 Towers from 2016-17 to 2018-19.
3	Bharati Infratel (Airtel) Ltd.	Khata No.24 of Village Sandhakud.	Permission issued vide Letter No.1605 dt.29.04.2008	License fees for installation of Tower collected Rs.15000.00 vide MR No.8377/29.4.2008 Renewal fees collected amounting Rs.30000.00 vide M.R.No.5918/18.02.2016 for 4 Towers from 2016-17 to 2018-19.
4	Bharati Infratel (Airtel) Ltd.	Nehru Bunglow	Permission issued	License fees for installation of Tower collected Rs.15000.00 vide MR No.3527/20.12.2011 Renewal fees collected amounting Rs.30000.00 vide M.R.No.5918/18.02.2016 for 4 Towers from 2016-17 to 2018-19.
5	ATC Infrastructure Service Ltd.	Atharbanki (Bhitargarh)	Permission issued vide Letter No.2108/12.07.2011	License fees for installation of Tower collected Rs.45000.00 vide MR No.351493/30.6.2011 for three Towers. Renewal fees collected amounting Rs.30000.00 vide M.R.No.51/01.05.2015 for 4 Towers from 2015-16 to 2017-18.
6	ATC Infrastructure Service Ltd.	Nuabazar	Permission issued vide Letter No.2109/12.07.2011	License fees for installation of Tower collected Rs.45000.00 vide Ch. No.351493/30.6.2011 for three Towers. Renewal fees collected amounting Rs.30000.00 vide M.R.No.51/01.05.2015 for 4 Towers from 2015-16 to 2017-18.
7	ATC Infrastructure Service Ltd.	Madhuban	Permission issued vide Letter No.2110/12.07.2011	License fees for installation of Tower collected Rs.45000.00 vide Ch. No.351493/30.6.2011 for three Towers. Renewal fees collected amounting Rs.30000.00 vide M.R.No.51/01.05.2015 for 4 Towers from 2015-16 to 2017-18.
8	ATC Infrastructure Service Ltd.	Bijaychandrapur (IFFCO Chhaka)	Permission issued vide Letter No.3428/23.09.2011	License fees for installation of Tower collected Rs.15000.00 vide Ch. No.351632/29.08.2011. Renewal fees collected amounting Rs.30000.00 vide M.R.No.51/01.05.2015 for 4 Towers from 2015-16 to 2017-18.
9	ATC Telecom Infrastructure Pvt. Ltd.	Bijaychandrapur (IFFCO Chhaka)	Permission issued vide Letter No.3229/30.09.2008	License fees for installation of Tower collected Rs.10000.00 vide MR No.8386/30.09.2008. Renewal fees collected amounting Rs.7500.00 vide M.R.No.2390/25.02.2017 for 1 Towers from 2015-16 to 2017-18.
10	ATC Telecom Infrastructure Pvt. Ltd.	Atharbanki, Plot No.2/343, Khata No.23/140, Village Sandhakud	Permission issued vide Letter No.5099/05.12.2008	License fees for installation of Tower collected Rs.10000.00 vide MR no.10506/04.12.2008 Renewal fees collected amounting Rs.7500.00 vide M.R.No.2391/25.02.2017 for 1 Towers from 2015-16 to 2017-18.
11	ATC Telecom Infrastructure	Madhuban Colony, Plot	Permission issued vide	License fees for installation of Tower collected.

	Pvt. Ltd.	No.12, Khata No.27 of village Sandhakud.	Letter No.1369/09.04.2012	Renewal fees collected amounting Rs.7500.00 vide M.R.No.2392/25.02.2017 for 1 Towers from 2015-16 to 2017-18.
12	ATC India Tower Corporation Pvt. Ltd.	Back-side of PPT Reservoir.	Permission issued vide Letter No.1824/26.05.2012	License fees for installation of Tower collected Rs.10000.00 vide MR no.4635/26.05.2012 Renewal fees collected amounting Rs.15000.00 vide M.R.No.2598/30.04.2015 for 2 Towers from 2015-16 to 2017-18.
13	ATC India Tower Corporation Pvt. Ltd.	Back side of Ambika High School, Atharbanki.	Permission issued vide Letter No.3840/17.08.2012	License fees for installation of Tower collected Rs.10000.00 vide MR no.4668/19.06.2012 Renewal fees collected amounting Rs.15000.00 vide M.R.No.2598/30.04.2015 for 2 Towers from 2015-16 to 2017-18.
14	ATC India Tower Corporation Pvt. Ltd.	Bijaychandrapur, Khata No.45, Plot No.458	Permission issued	License fee for installation of Tower collected Rs.75000.00 vide MR No.1465/21.04.2017
15	Ascend Telecom Infrastructure Pvt. Ltd (Cell on Wheel)	Plot No.46, Khata No.27 village Sandhakud (Near Municipal Kalyan Mandap)	Permission issued vide Letter No.2965/21.06.2017	License fees for installation of Tower collected Rs.75000.00 vide MR no.14049/21.06.2017 Renewal fees collected amounting Rs.2500.00 vide M.R.No.14051/21.06.2017 for one Tower for 2017-18.
16	Vodafone ESSAR Spacelet Ltd.	Near IFFCO Gate	Permission issued vide Letter No.1781/19.05.2008	License fees for installation of Tower collected Rs.10000.00 vide MR no.7864/15.02.2018 Renewal fees collected amounting Rs.30000.00 vide M.R.No.2590/28.04.2015 for 4 Tower for the year 2015-16 to 2017-18.
17	Vodafone ESSAR Spacelet Ltd.	Near Gopabandhu Stadium	Permission issued vide Letter No.4276/16.11.2009	License fees for installation of Tower collected Rs.10000.00 vide MR no.7864/15.02.2018 Renewal fees collected amounting Rs.30000.00 vide M.R.No.2590/28.04.2015 for 4 Tower for the year 2015-16 to 2017-18.
18	Vodafone ESSAR Spacelet Ltd.	PPL Campus	No Permission. Letter vide No.4765/19.08.2017 and reminder vide No.7742/04.10.2018 issued to company to submit require documents along with fees for issue of permission.	No license fees for installation of tower collected. Letter issued to the company as referred earlier. Renewal fees collected amounting Rs.30000.00 vide M.R.No.2590/28.04.2015 for 4 Tower for the year 2015-16 to 2017-18.
19	Vodafone ESSAR Spacelet Ltd.	Near Port Water Reservoir	No Permission. Letter vide No.4765/19.08.2017 and reminder vide No.7742/04.10.2018 issued to company to submit require documents along with fees for issue of permission.	No license fees for installation of tower collected. Letter issued to the company as referred earlier. Renewal fees collected amounting Rs.30000.00 vide M.R.No.2590/28.04.2015 for 4 Tower for the year 2015-16 to 2017-18.
20	Reliance Infratel Ltd.	IFFCO Chhak (Back side of Hotel Mayuree)	Permission issued	License fees for installation of Tower collected Rs.15000.00 vide MR no.8479/26.05.2008 Renewal fees deposited upto 2014-15. Letter No.2829/8.6.17 and reminder no.7745/4.10.18 issued to company to deposit the renewal fees..
21	Reliance Infratel Ltd.	Lockpada, Atharbanki	Permission issued vide letter no.624/04.03.2011	License fees for installation of Tower collected Rs.15000.00 vide MR no.982/10.02.2011 Renewal fees deposited upto 2014-15. Letter No.2829/8.6.17 and reminder no.7745/4.10.18 issued to company to deposit the renewal fees..
22	Reliance Infratel Ltd.	Near Sarala Gas Agency, Madhuban	No Permission. Letter vide No.2829/08.06.2017 and reminder vide No.7745/04.10.2018 issued to company to submit	No license fees and renewal fees deposited. So, letter no.2829/8.6.17 and reminder no.7745/4.10.18 issued to company to deposit the installation fees and renewal fees.

			require documents along with fees for issue of permission.	
23	Aircel Fortune Tower	Near Umesh Jena house	Permission issued	License fees for installation of Tower collected Rs.15000.00 vide MR no.7826/12.02.2008 Renewal fees deposited upto 2009-10. So Letter No.5929/11.9.17 and reminder no.7744/4.10.18 issued to company to deposit the renewal fees..

No DCB Register of Mobile Towers was maintained in the Municipality. So the local authority is advised to maintain the same and produce it at the time of Exit Conference.

13.4 - INCOME FROM HOARDING. OSP - 21

Income from hoarding is an important source of income of ULB. Municipality can earn from the advertising agency by allowing hoarding in its jurisdiction. The details of hoarding fixed and income accrued from hoarding during 2017 - 18 was asked for production to audit through issue of POM.

In response to POM the local authority replied that by order of Commissioner-cum-Secretary to Govt. in H&UD Dept. BBSR, vide letter no.28018/ HUD dt.29.11.16 has instructed for removal of all illegal and obstructing hoarding along National & State Highways as per instructions of Honourable Supreme Court of India has been removed.

So hoardings which were installed in the year 2015-16 have been removed and hoardings are not allowed for installation from Dochhaki to Atharbanki during the year 2017-18. Rest area are within Port area. So question of collection of revenue from hoarding for year 2017-18 does not arise.

From above it is seen that hoarding which were illegal and obstructing should be removed. But all other hoardings could be installed. But the local authority does not take any effective steps in this context. So the local authority is advised to take necessary steps in this context to collect revenue.

13.5 - Functioning of Paradeep Development Authority PDA in the building of Paradeep Municipality. OSP - 34

During course of audit it came to notice that Paradeep Development Authority (PDA) is functioning in the same building of Municipality that is in the 2nd floor of the building since 01.04.2013. But no rental charge, water charge and electricity charges has been collected from PDA. In spite of audit suggestion from previous years the local authority failed to collect rental charge, water charge and electricity charges from PDA. POM was issued to local authority to produce the details of charges collected towards house rent, electric charges if any from PDA.

In response to POM the local authority replied that as per decision of the Municipal Council Meeting dt.19.07.2013 house rent at the rate PDA paying to PPT as PDA was functioning at PPT house prior to occupation of Municipal Office Building should be collected. Steps have been taken to collect house rent, electric and water charges from PDA but they have not paid the same till date.

From reply of local authority it was concluded that the local authority authority failed to fix the amount of house rent, electric charges and water charges and collect the same. It is once again instructed to collect the above charges from PDA from 01.04.2013 to till date and compliance reported.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Less realisation of I.T. from the Payment Bill. OSP-28

While checking the vouchers along with Cash Book of the Municipality it was noticed that payment made to Agency with less realisation of I.T. from the payment bill. The details is analysed below.

Name of the Work	Vr.No./Date	Name of Agency	Amount paid	ITDS to be deducted @ 2%	ITDS deducted @1%	Less deducted
Decoration of Biswakarma Puja	2056/28.02.17	Bhabani Tent House, Paradeep	116790.00	2336.00	1168.00	1168.00
	TOTAL		116790.00	2336.00	1168.00	1168.00

So less realisation of Rs.1168.00 is loss to Municipal Fund.

POM was issued to local authority regarding less realisation of ITDS. In reply to POM the local authority said that U/s 194(c) of Income Tax Act that TDS @ 1% for Individual/HUF and TDS @ 2% on payment for credit made to Partnership firm/Company. Bhabani Tent House is not partnership firm but it has the individual owner of Arun Kumar Lenka, Proprietor. So, it is the sole proprietorship concern. The TDS rate deducted @1% is seem to be authenticated.

The reply of the local authority is genuine. So the para dropped.

14.2 - EXCESS PAYMENT MADE TOWARDS ADVERTISEMENT CHARGES. OSP-31

During scrutiny of Accountant Cash Book along with Cheque Issue Register it was noticed that Rs.10400.00 paid to Darshan Odia Daily towards Advertisement charges vide voucher no.813/25.09.17 and Ch.No.207391/25.09.17 of Axis Bank A/c No.1779. But while checking the paid voucher it was noticed that Rs. 10000.00 passed for payment towards payment of Advertisement charges.

So an excess of Rs.400.00 paid excess towards Advertisement charges. POM was issued to local authority regarding excess payment. In response to POM the local authority recovered the amount of Rs.400.00 from Darshan Oriya News Paper vide MR No.37131 dt.19.11.18 and taken to cash book vide page number 161. Hence the para got settled.

14.3 - EXCESS PAYMENT MADE WHILE DISTRIBUTION OF SOCIAL SECURITY PENSION. OSP 65-67.

While checking the pay acquittance register of Social Security Pension, it was noticed that excess payment of Rs.7100.00 made during the distribution of pension in the following way.

Sl.No.	Name of Pension	Month/Year	Amount of Excess payment	Reason of Excess Payment	Responsible Person
1	MBPY (DP) Ward No. 14,15,16	April 2017	500.00	As per abstract 14X500=7000.00 As per acquittance 13X500= 6500.00 Excess 7000-6500= 500.00	Menaka Das, Sr Asst
2	MBPY, IGNOAP, Ward No.14,15,16	October 2017	500.00	Amount Received Rs.45000.00 Amount disbursed Rs.42900.00 Amount to be Refund Rs.2100.00 Refunded Rs.1600.00 Less Refund Rs.500.00 (2100-1600)	-do-
3	IGNOAP, Ward No.13	May 2017	300.00	As per abstract 8X300=2400.00 As per acquittance 7X300= 2100.00 Excess 2400-2100= 300.00	Narayan Majhi, OTC

4	MBPY/IGNOAP, Ward No.13	May 2017	900.00	Amount Received Rs.11400.00 Amount disbursed Rs.10500.00 Amount to be Refund Rs.900.00 Refunded Rs.0.00 Less Refund Rs.900.00 (11400-10500)	-do-
5	MBPY, Ward No.13	February 2018	300.00	As per abstract 27X300= 8100.00 As per acquittance 26X300= 7800.00 Excess 8100- 7800= 300.00	-do-
6	IGNOAP, Ward No. 17,18,19	January 2018	300.00	As per abstract 26X300=7800.00 As per acquittance 25X300= 7500.00 Excess 7800-7500= 300.00	Sudam Charan Nath
7	IGNOAP, Ward No. 17,18,19	February 2018	300.00	As per abstract 27X300= 8100.00 As per acquittance 26X300= 7800.00 Excess 8100-7800= 300.00	-do-
8	IGNWP, Ward No.8,9	July 2017	300.00	As per abstract 12X300= 3600.00 As per acquittance 11X300= 3300.00 Excess 3600-3300= 300.00	Prafulla Mishra, OTC
9	MBPY, Ward No.8,9	July 2017	300.00	As per abstract 47X300= 14100.00 As per acquittance 46X300= 13800.00 Excess 8100-7800= 300.00	-do-
10	MBPY, Ward No.8,9	Sept. 2017	300.00	As per abstract 40X300= 12000.00 As per acquittance 39X300= 11700.00 Excess 12000-11700= 300.00	-do-
11	IGNWP, Ward No.5,7	October 2017	300.00	As per abstract 16X300= 4800.00 As per acquittance 15X300= 4500.00 Excess 4800-4500= 300.00	Pratap Kumar Nayak
12	MBPY, Ward No.6	July 2017	300.00	As per abstract 8X300= 2400.00 As per acquittance 7X300= 2100.00 Excess 2400-2100= 300.00	Sukant Kumar Das, Market Supervisor
13	MBPY, Ward No.6	December 2017	600.00	Sl.No.33,45 paid as arrear for October 2017 but there is no arrear for this number during October 2017	-do-
		TOTAL	5200.00		

From above table it is seen that Rs.5200.00 paid excess to the beneficiaries.

POM was issued to local authority regarding the above excess payment. In response to POM the local authority recovered the amount on the following way.

For Sl. No. 1 & 2 Rs.1000.00 recovered from Menaka Das Sr. Asst. vide MR No.37112dt.09.11.2018 and taken to cashier cash book vide page number 153.

For Sl. No. 3 to 5 Rs.1500.00 recovered from Narayan Majhi OTC vide MR No.37130 dt.19.11.18 and entered into Cashier Cash Book vide page number vide page number 161 .

For Sl .No. 6 & 7 Rs.600.00 recovered from Sudam Charan Nath, Jamadar vide MR No.37118.00 dt.09.11.2018 and entered into Cashier Cash Book vide page number 153.

For Sl. No. 8 to 10 Rs.900.00 recovered from Prafulla Mishra, OTC vide MR No.37124 dt.13.11.2018 and entered into Cashier Cash Book page number 156 .

For Sl. No. 11 Rs.300.00 recovered from Pratap Ku. Nayak, HMO vide MR No.37122 dt.13.11.2018 and entered into Cashier Cash Book page number 156

For Sl. No.12 & 13 Rs.900.00 recovered from Sukant Kumar Das Market Supervisor vide MR No.37119 dt.12.11.2018 .

Hence the para got settled.

14.4 - Non- realisation of TDS and Labour Cess from payment Bill. OSP 26-27

While checking the vouchers along with cash book it was noticed that payment made to SOMANATH S.H.G. towards maintenance of 13 numbers of Community Toilet/ Public Toilet in the Municipality but there is no deduction of Income Tax and Labour Cess amount. The details are analysed under.

Name of the Work	Vr.No./Date	Amount paid	I.T. to be deducted @ 2%	Labour Cess to be deducted @1%	Net amount to be paid to Agency/Contractor	Excess paid
Maintenance of 13 numbers of Community Toilet/ Public Toilet	1894/19.01.18	115000.00	2300.00	1150.00	111550.00	3450.00
-do-	1988/12.02.18	149500.00	2990.00	1495.00	145015.00	4485.00
-do-	2095/14.03.18	149500.00	2990.00	1495.00	145015.00	4485.00
	TOTAL	414000.00	8280.00	4140.00	401580.00	12420.00

From above it was noticed that Rs.12420.00 excess paid to concerned agency without deducting IT and Labour Cess amount.

POM was issued to local authority regarding the above subject. In reply the local authority told that an organisation registered U/S 25 of the Company Act and Cooperative Society is a Non-Profit making company. They are united in order to help the weaker section of society. So Somanath SHG are occupied with contract worker and no contractual relation of U/S 194 C arise between the urban local body and the Self Help Group.

For illegible for TDS , PAN Number is mandatory. If any ITDS is to be deducted it is deposited in form number 26Q in PAN number of the assessee. The rural SHG work in rural area not having Personal Account Number, they are not entitled to pay any TDS. The reply of local authority is genuine but the local authority is failed to deduct labour cess @1% amounting Rs.4140.00 which is suggested for recovery from the person responsible.

During Exit Conference regarding non-deduction of Cess the local authority replied that Somnath SHG is a self help group were not engaged labours but doing themselves for earning their livelihood as they were poor labourers, they were exempted of labour cess. But regarding exemption of labour cess no support document was produced. So the para stands.

Responsible person for this paragraph

Sl.No	Name	Designation	Address	Amount (in Rs.)
1	Dillip Kumar Mohanty	Executive Officer	Paradep Municipality, Dist-Jagatsinghpur.	1380.00
2	Menaka Das	Sr. Asst.	Paradep Municipality, Dist-Jagatsinghpur.	1380.00
3	Priya Ranjan Sahoo	Accountant	Paradep Municipality, Dist-Jagatsinghpur.	1380.00
			TOTAL	4140.00

PARA: 15 AUDIT ON WORKS

15.1 - INFORMATION REGARDING VERIFICATION OF WORKS CASE RECORDS

The details of works case records of Paradeep Municipality for the year 2017-18 produced before audit for verification is furnished below.

Particulars	No. of work case records	Amount involved (in Rs.)	Remarks (Reason for non-verification)
Total works case records due for Verification	246	76390752.00	NIL
Works case records verified by Audit	246	76390752.00	NIL
Balance Works case records that could not be verified by audit	00	00	NIL

15.2 - EXCESS PAYMENT IN WORKS. OSP-35

Name of work : Const. of Latrine at Mundapada in Ward No. 8

Voucher No. : 120/3.5.17, File No. : 69/2016. Head of A/c : Municipal Fund

Name of the contractor : Amarendra Mallick.

Name of J.E. : Suwendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

MB No./Page :302/21-28, 299/36-89

Est. Cost : Rs.802400.00. Bill Amount : Rs.773000.00

The above work is awarded to Amarendra Mallick contractor and the agreement value is Rs.758416.00. But in the work bill Rs.773000.00 is passed for payment and payment made accordingly leading excess of Rs.14584.00. The deviation statement attached to the work case record is not approved by Executive Officer and Chairman. In deviation statement Rs.10000.00 is allowed for excess but Rs.14584.00 paid to contractor leading excess payment of Rs.4584.00 .

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Suwendu Mishra	A.E.	Now A.E. at Konark NAC, Dist-Puri	1146
2	Hemant Kumar Sethy	M.E.	Engineer in Chief, P.H. Division, Odisha,Bhubaneswar	1146
3	Dillip Kumar Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	1146
4	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur	1146

15.3 - EXCESS PAYMENT DUE TO LESS DEDUCTION OF ROYALTY OSP-36

Name of work : Const. of C.C.Road from Minati Biswal house to Marine Drive

Road in Ward No. 18

Voucher No. : 190/12.5.17,

File No. : 103/2015.

Head of A/c : Municipal Fund

Name of the contractor : Bhramarbara Behera.

Name of J.E. : Manas Ranjan Murmu.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

MB No./Page :308/01-23

Est. Cost : Rs.388100.00.

Bill Amount : 378000.00

While checking the above work case record it was noticed that there is less deduction of Royalty . The details is given below.

Name of Materials	Royalty Due	Royalty collected	Less collected
Sand (15.98 X 27.45)	438.51 of say 439.00	NIL	439.00
Metal/chips (115.57 X 98.80)	11418.32 or say 11418.00	11418.00	NIL
TOTAL	11857.00	11418.00	439.00

From above it is seen that Rs.439.00 less collected towards Royalty and the same amount paid excess to the contractor.

POM was issued to local authority regarding the above excess payment. In response to POM the local authority replied that the amount will be recovered from the SD amount of the work bill. So the amount of Rs.439.00 is suggested for recovery from the officials responsible.

Sl. No.	Name	Designation	Address	Amount (in Rs.)
1	Manas Ranjan Murmu	J.E.	Paradeep Municipality,Dist-Jagatsinghpur	110.00
2	Hemant Kumar Sethy	M.E.	Engineer in Chief, P.H.Division,Odisha,Bhubaneswar	110.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality,Dist-Jagatsinghpur	110.00
4	Dillip Kumar Mohanty	Executive officer	Paradeep Municipality,Dist-Jagatsinghpur	109.00

15.4 - LESS DEDUCTION OF ROYALTY AND EMPTY CEMENT BAG FROM WORK BILL. OSP-37

Name of work : Const. of C.C.Road from Babuli Sahu house to K.Appa Rao huse, Rakti Asu house etc. in Ward No. 17

Voucher No. : 246/25.5.17, File No. : 173/2016.

Head of A/c : Municipal Fund

Name of the contractor : Amarendra Mallick.

Name of J.E. : Suvendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

MB No./Page :297/47-62, 295/76-94

Est. Cost : Rs.356000.00. Bill Amount : 333162.00

While checking the above work case record it was noticed that there is less deduction of Royalty and Empty Cement Bag from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected	Royalty less collected	ECB Due	ECB Collected	ECB less Collected	Total Less collected
Sand & Dust (50.526X 27.50)	1389.46 or say 1389.00	1753.00	5662.00	1049.00	221.00	828.00	6490.00 (5662+828)
Metal/chips (60.987 X 98.80)	6025.52 or say 6026.00						
TOTAL	7415.00	1753.00	5662.00	1049.00	221.00	828.00	6490.00

From above it is seen that Rs.6490.00 less collected towards Royalty and Empty Cement Bag . The same amount paid excess to the contractor. So the audit may explain why this amount is not suggested for recovery from the officials responsible.

In response to POM the local authority replied that the excess amount would be recovered from the SD amount of the work bill. So the excess paid amount of Rs.6490.00 is suggested for recovery from the officials responsible.

Normal 0 false false false EN-IN X-NONE X-NONE

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suwendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	1623.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	1623.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	1622.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	1622.00
			TOTAL	6490.00

Normal 0 false false false EN-IN X-NONE X-NONE

15.5 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP-38

Name of work : Const. of Road from Prakash Garage to Back side of Narayan Barik house and Ashok Pradhan house to Kanduri Ojha house at Badapadia, W.No.15

Voucher No. : 691/28.8.17, File No. : 288/2016.

Head of A/c : Maint. of Roads & Bridges

Name of the contractor : Nirvay Ku. Dalai.

Name of J.E. : Suwendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

MB No./Page :287/193-199, 304/97-108

Est. Cost : Rs.137880.00. Bill Amount : 137700.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected	Royalty less collected
	Sand @35.00/cum	Sand @35.00/cum	
	Metal/Chips @130.00cum	Metal/Chips @130.00cum	
Sand, Morum & Dust (19.42 cum)	679.70 or say 680.00	534.00	146.00
Metal/chips (23.831 cum.)	3098.03 or say 3098.00	2354.00	744.00
TOTAL	3778.00	2888.00	890.00

From above it is seen that Rs.890.00 less collected towards Royalty. The same amount paid excess to the contractor. POM was issued to local authority regarding the excess payment. In reply the local authority said that the amount would be recovered from the SD of the work bill. So the amount of excess payment of Rs.890.00 is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suwendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	223.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	223.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	222.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	222.00
			TOTAL	890.00

15.6 - EXCESS PAYMENT MADE DUE TO ALLOWING EXCESS RATE FOR C.C. WORK OF M20 GRADE . OSP 39-41

On checking of the following work bills w.r.t. connected papers it is ascertained that excess payment of Rs.5982.00 has been made due to allowing higher rate for C.C.Work of M20 grade.

Rate admissible for the item C.C.work of M 20 Grade (Post GST Scheduled Rate 2014 w.e.f. 01.07.2017)

Data for 15 cum.

RCC work of 20mm & down grade C.B. chips including hoisting & laying including cost,carriage and Royalty tax of materials

Cost of materials

20mm CBHG Chips 8.10cum @1000.00/cum = Rs.8100.00

10mm CBHG Chips 5.40cum @1071.43/cum = Rs.5785.72

Sand (Screened & washed) 6.75cum @48.57/cum = Rs.327.85

Cement 5.21 MT @6680.00/Mt = Rs.34802.80

Total = Rs.49016.37(i)

Labour

Mate	0.86 no. @220.00 each	= Rs.189.20
Mason 2 nd class	1.5 nos @240.00 each	= Rs.360.00
Man Mulia	20 nos. @ 200.00 each	= Rs.4000.00
Total		= Rs.4549.20(ii)

Machinery

Concrete Mixture (Cap 0.40/0.28cum) 6 hours @ 177.00/hr.		= Rs.1062.00
Generator 33KVA	6 hours @ 240.00/hr.	= Rs.1440.00
Total		= Rs. 2502.00(iii)
Contractor profit & O.H. Charges 7.5% each	15%	= Rs. 8410.00(iv)

Carriage & Royalty of materials

20mm CBHG Chips	8.10cum @1148.90/cum	= Rs.9306.09
10mm CBHG Chips	5.40cum @ 1148.90/cum	= Rs.6204.06
Sand (Screened & washed)	6.75cum @ 531.80/cum	= Rs.3589.65
Cement	5.21 MT @ 169.00/Mt	= Rs.880.49
Total		= Rs.19980.29(v)
Grand /Total (i+ii+iii+iv)		= Rs.84457.86
Rate for 15cum		= Rs.84457.86
Rate for 1 cum.		= Rs.5630.52 (84457.86/15)

Sl.No.	Vr.No./Date	C.R.No.	Name of the work	Quantity executed in cum.	Rate allowed/cum	Rate admissible/cum		
1	2136/22.03.18	100/2017	Const. of RCC Culvert near Bibhor Das house and repairing of C.C.Road of both side of Main Road from R.Sutar house to B.Malla house at Bhitargarh, W.No.4	23.75	5685.02	5630.52		1
2	763/12.09.17	33/2017	Const. of C.C.Road from NH to Tarini Mandir at Bijayachandrapur, W.No.5	24.18	5685.02	5630.52		1
3	1846/05.01.18	21/2017	Const of C.C.Road from Nalini Sahoo house to Sandha matha via Judhisthir Rout house at Sandhakud, W.NO.18	23.89	5685.02	5630.52		1
4	2133/22.03.2018	133/2017	Const of C.C.Road from Main road to Braja Pradhan House to Acharyababu house in W.No.14.	37.95	5685.02	5630.52		2
							TOTAL	5

From above it is seen that Rs.5982.00 paid excess to the contractor by allowing excess rate.POM was issued to local authority to explain why this amount is not suggested for recovery from the officials responsible.

In reply to POM the local authority told that the excess paid amount would be recovered from the SD amount of the concerned work bill. So the

objection stands and the amount is suggested for recovery from the officials responsible.

Person(s) Responsible for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Suwendu Mishra	A.E.	Now A.E. at Konark NAC, Dist-Puri	980
2	Manas Ranjan Murmu	J.E.	Paradeep Municipality, Dist-Jagatsinghpur	517
3	Hemant Kumar Sethy	M.E.	Engineer in Chief, P.H. Division, Odisha,Bhubaneswar	330
4	Duryodhan Patel	M.E.	Paradeep Municipality, Dist-Jagatsinghpur.	1167
5	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur	1494
6	Dillip Kumar Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	1494

15.7 - EXCESS PAYMENT ALLOWING EXCESS RATE FOR CC 148 OSP 42-43

On checking of the following work bills w.r.t. connected papers it is ascertained that excess payment has been made due to allowing higher rate in C.C.(1:4:8).

Rate admissible for C.C.(1:4:8) with 40mm. HBHG metal including cost, carriage & Royalty (unit 1 cum) Post GST Scheduled of Rate 2014 w.e.f. 01.07.2017.

Cost of materials

HBHG metal 40mm size	0.96cum @491.43/cum	= Rs.471.77
Sand screened & washed	0.48cum @48.57/cum	= Rs.23.31
Cement	1.72 Qntl @ 668.00/Qntl	= Rs.1148.96
Total		= Rs.1644.04 ... (i)

Labour

Mason (2 nd class)	0.18 @240.00/each	= Rs.43.20
Man Mulia	2.5 Nos @200.00/each	= Rs.500.00
Woman Mulia	1.4 Nos. @200.00 each	= Rs.280.00
Total		= Rs.823.20 ... (ii)

Over Head charges & Contractor's profit 7.5% each 15% = Rs.370.00 ... (iii)

Carriage and Royalty of Materials

40mm HBHG metal	0.96 @ 1148.90	= Rs.1102.94
Sand screened & washed	0.48@ 531.80	= Rs.255.26
Cement	1.72 Qntl. @16.90	= Rs.29.06
Total		= 1387.26 ... (iv)

Grand Total (i+ii+iii+iv) = Rs.4224.50

Rate of 1 cum C.C(1:4:8) with 40mm HBHG Metal = Rs.4224.50

Sl.No.	Vr.No./Date	C.R.No.	Name of the work	Quantity executed in cum.	Rate allowed/cum	Rate admissible/cum	Excess paid (in Rs.)	Name of Executants	Name of J.E./M.E.
1	2135/22.03.18	5/2017	Renovation and Const. of RCC Drain from Qtr No.CHA-512 to Qtr No.CHA-524 at CHA Colony in W.No.11	35.07	4340.30	4224.50	4061.11 or say 4061.00	Sarada Pr. Mohapatra	Manas Ranjan Murmu/ Duryodhan Patel
2	2136/22.03.18	100/2017	Const. of RCC Culvert near Bibhor Das house and repairing of C.C.Road of both side of Main Road from R.Sutar house to B.Malla house at Bhitargarh, W.No.4	13.35	4340.29	4224.50	1545.79 or say 1546.00	Amulya Ku. Sahoo	Suwendu Mishra/ Duryodhan Patel
3	1830/02.01.18	72/2017	Const. of RCC Drain from Sukanta Mohanty house to Nityananda Lenka house in W.No. 14	23.42	4340.30	4224.50	2712.00	Sarada Pr. Mohapatra	Manas Ranjan Murmu/ Duryodhan Patel
						TOTAL	8319.00		

From above it is seen that Rs.8319.00 paid excess to the contractor by allowing excess rate.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Person(s) Responsible for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Suwendu Mishra	A.E.	Now A.E. at Konark NAC, Dist-Puri	387
2	Manas Ranjan Murmu	J.E.	Paradeep Municipality, Dist-Jagatsinghpur	1694
3	Duryodhan Patel	M.E.	Paradeep Municipality, Dist-Jagatsinghpur.	2080
4	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur	2079
5	Dillip Kumar Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	2079

15.8 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -44

Name of work : External PH/Sanitary work of Yatri Nivas over Plot No.47(P) near Pantha Nivas

Voucher No. : 760/12.9.17, File No. : 184/2016.

Head of A/c : Municipal Fund

Name of the contractor : Chinmaya Ranjan Parida

Name of J.E. : Suwendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

MB No./Page :270/159-187, 298/141-183

Est. Cost : Rs.964000.00. Bill Amount : 910300.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum Metal/chips@ 130.00cum.	Metal/chips@ 98.80	
Sand, Morum & Dust (49.361cum)	1727.63 or say 1728.00	1357.42 or say 1358.00	371.00
Metal/chips (35.662 cum.)	4636.06 or say 4636.00	3523.00	1113.00
TOTAL	6364.00	4881.00	1483.00

From above it is seen that Rs.1483.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suwendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	371.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	371.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	371.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	370.00
			TOTAL	1483.00

15.9 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP-45

Name of work : Const. of drain at Proposed Souchalaya in Nuabazar Telugubasti, W.No.16

Voucher No. : 952/26.10.17. File No. : 181/2016.

Head of A/c : Municipal Fund

Name of the contractor : Bibekananda Mohapatra

Name of J.E. : Suwendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

MB No./Page :310/40-55, 304/119-137

2nd/Final Bill Amount : 532000.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum	Metal/chips@ 98.80	

	Metal/chips@ 130.00cum.		
Sand (34.774cum)	1217.09 or say 1217.00	956.00	261.00
Metal/chips (47.047 cum.)	6116.11 or say 6116.00	4649.00	1467.00
TOTAL	7333.00	5605.00	1728.00

From above it is seen that Rs.1728.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suvendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	432.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	432.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	432.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	432.00
			TOTAL	1728.00

15.10 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP-46

Name of work : Const. of C.C.Road from Post Office Road to United Church and Devt.of Parking Area near Church, W.No.15

Voucher No. : 715/6.9.17, File No. : 43/2016.

Head of A/c : Municipal Fund

Name of the contractor : Pravat Behera

Name of J.E. : Suvendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 363100.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum Metal/chips@ 130.00cum.	Metal/chips@ 98.80	
Sand, Morum & Dust (310.87cum)	10880.45 or say 10880.00	8549.00	2331.00
Metal/chips (106.25 cum.)	13812.50 or say 13812.00	10498.00	3314.00
TOTAL	24692.00	19047.00	5645.00

From above it is seen that Rs.5645.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suvendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	1412.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH	1411.00

			Division,Odisha Bhubaneswar.	
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	1411.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	1411.00
			TOTAL	5645.00

15.11 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP-47

Name of work : Const. of C.C.Road from Post Office Road to United Church and Devt. of Parking Area near Church, W.No.15

Voucher No. : 715/15.9.17, File No. : 66/2015.

Head of A/c : M.V.Tax

Name of the contractor : Nityananda Behera.

Name of J.E. : Suvendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 269200.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum Metal/chips@ 130.00cum.	Metal/chips@ 98.80	
Metal/chips (52.31 cum.)	6800.30 or say 6800.00	5168.00	1632.00
TOTAL	6800.00	5168.00	1632.00

From above it is seen that Rs.1632.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suvendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	408.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	408.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	408.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	408.00
			TOTAL	1632.00

Normal 0 false false false EN-IN X-NONE X-NONE

15.12 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP-48

Name of work : Stone Pitching with cement pointing on Balijatra field side on Sea Beach road.

Voucher No. : 797/22.9.17, File No. : 284/2016.

Head of A/c : Municipal Fund

Name of the contractor : Chittaranjan Sethy.

Name of J.E. : Suvendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 331000.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum Metal/chips@ 130.00cum.	Metal/chips@ 98.80	
Sand, Morum & Dust (4.05cum)	141.75 or say 142.00	112.00	30.00
Metal/chips (144.049 cum.)	18726.37or say 18726.00	14232.00	4494.00
TOTAL	18868.00	14344.00	4524.00

From above it is seen that Rs.4524.00 less collected towards Royalty.The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suvendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	1131.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	1131.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	1131.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	1131.00
			TOTAL	4524.00

15.13 - EXCESS PAYMENT ALLOWING EXCESS RATE FOR CC 148 . OSP 51-52

On checking of the following work bills w.r.t. connected papers it is ascertained that excess payment has been made due to allowing higher rate in C.C.(1:4:8).

Rate admissible for C.C.(1:4:8) with 40mm. HBHG metal including cost, carriage & Royalty (unit 1 cum) Post GST Scheduled of Rate

2014 w.e.f. 01.07.2017.

Cost of materials

HBHG metal 40mm size	0.96cum @491.43/cum	= Rs.471.77
Sand screened & washed	0.48cum @48.57/cum	= Rs.23.31
Cement	1.72 Qntl @ 668.00/Qntl	= Rs.1148.96
Total		= Rs.1644.04 ... (i)

Labour

Mason (2 nd class)	0.18 @240.00/each	= Rs.43.20
Man Mulia	2.5 Nos @200.00/each	= Rs.500.00
Woman Mulia	1.4 Nos. @200.00 each	= Rs.280.00
Total		= Rs.823.20 ...(ii)

Overhead charges and Contractor's profit (7.5% each) 15%= Rs.370.00

Carriage and Royalty of Materials

40mm HBHG metal	0.96 @ 1148.90	= Rs.1102.94
Sand screened & washed	0.48@ 531.80	= Rs.255.26
Cement	1.72 Qntl. @16.90	= Rs.29.06
Total		= 1387.26 ...(iv)

Grand Total (i+ii+iii+iv) = Rs.4224.50

Rate of 1 cum C.C(1:4:8) with 40mm HBHG Metal = Rs.4224.50

Sl.No.	Vr.No./Date	C.R.No.	Name of the work	Quantity executed in cum.	Rate allowed/cum	Rate admissible/cum	Excess paid (in Rs.)	Name of Executants	Name of J.E./M.E.
1	2046/24.02.18	69/2017	Renovation and Const. of Drain from Gopaljew School to Sanjay Gandhi School in W.No.14	42.17	4340.30	4224.50	4883.28 or say 4883.00	Kanthamani Sethy	Manas Ranjan Murmu/ Duryodhan Patel

From above it is seen that Rs.4883.00 paid excess to the contractor by allowing excess rate.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the para stands and the amount is suggested for recovery from the officials responsible.

Person(s) Responsible for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Manas Ranjan Murmu	J.E.	Paradeep Municipality, Dist-Jagatsinghpur	1221
2	Duryodhan Patel	M.E.	Paradeep Municipality, Dist-Jagatsinghpur.	1221
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur	1221
4	Dillip Kumar Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	1220

--	--	--	--

15.14 - EXCESS PAYMENT MADE DUE TO ALLOWING EXCESS RATE FOR C.C. WORK OF M20 GRADE. OSP 53-54

On checking of the following work bills w.r.t. connected papers it is ascertained that excess payment has been made due to allowing higher rate for C.C.Work of M20 grade.

Rate admissible for the item C.C.work of M 20 Grade (Post GST Scheduled Rate 2014 w.e.f. 01.07.2017)

Data for 15 cum.

RCC work of 20mm & down grade C.B. chips including hoisting & laying including cost, carriage and Royalty tax of materials

Cost of materials

20mm CBHG Chips 8.10cum @1000.00/cum = Rs.8100.00

10mm CBHG Chips 5.40cum @1071.43/cum = Rs.5785.72

Sand (Screened & washed) 6.75cum @48.57/cum = Rs.327.85

Cement 5.21 MT @6680.00/Mt = Rs.34802.80

Total = Rs.49016.37(i)

Labour

Mate 0.86 no. @220.00 each = Rs.189.20

Mason 2nd class 1.5 nos @240.00 each = Rs.360.00

Man Mulia 20 nos. @ 200.00 each = Rs.4000.00

Total = Rs.4549.20(ii)

Machinery

Concrete Mixture (Cap 0.40/0.28cum) 6 hours @ 177.00/hr. = Rs.1062.00

Generator 33KVA 6 hours @ 240.00/hr. = Rs.1440.00

Total = Rs. 2502.00(iii)

Contractor profit & O.H. Charges 7.5% each 15% = Rs. 8410.00(iv)

Carriage & Royalty of materials

20mm CBHG Chips 8.10cum @1148.90/cum = Rs.9306.09

10mm CBHG Chips 5.40cum @ 1148.90/cum = Rs.6204.06

Sand (Screened & washed) 6.75cum @ 531.80/cum = Rs.3589.65

Cement 5.21 MT @ 169.00/Mt = Rs.880.49

Total = Rs.19980.29(v)

Grand /Total (i+ii+iii+iv) = Rs.84457.86

Rate for 15cum = Rs.84457.86

Rate for 1 cum. = Rs.5630.52 (84457.86/15)

Sl.No.	Vr.No./Date	C.R.No.	Name of the work	Quantity executed in cum.	Rate allowed/	Rate admissible/cum	Excess paid (in Rs.)	Name of Executants	Name of J.E./M.E.
--------	-------------	---------	------------------	---------------------------	---------------	---------------------	----------------------	--------------------	-------------------

1	2152/22.03.18	23/2017	Const. of RCC Road from Bhagyalaxmi Biat yard to Marine Beach Road at Sandhakud. W.No.18.	47.55	cum 5685.02	5630.52	2591.47 or say 2591.00	Dillip Ku. Khatua	Suvendu Mishra/ Duryodhan Patel
---	---------------	---------	---	-------	----------------	---------	------------------------	-------------------	---------------------------------

From above it is seen that Rs.2591.00 paid excess to the contractor by allowing excess rate.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Manas Ranjan Murmu	J.E.	Paradeep Municipality, Dist-Jagatsinghpur	648
2	Duryodhan Patel	M.E.	Paradeep Municipality, Dist-Jagatsinghpur.	648
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur	648
4	Dillip Kumar Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	647

15.15 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -55

Name of work : Const. of RCC drain from Ajay Jena house to Main Road in Ward No.19.

Voucher No. : 359/13.6.17, File No. : 266/2016.

Head of A/c : Municipal Fund

Name of the contractor : Dillip Ku. Panda

Name of J.E. : Manas Ranjan Murmu.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 362905.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum Metal/chips@ 130.00cum.	Metal/chips@ 98.80	
Sand, Morum & Dust (52.96cum)	1853.60 or say 1854.00	1454.00	400.00
Metal/chips (34.17 cum.)	4442.10or say 4442.00	3376.00	1066.00
TOTAL	6296.00	4830.00	1466.00

From above it is seen that Rs.1466.00 less collected towards Royalty.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Manas Ranjan Murmu	J.E.	Paradeep Municipality, Dist-Jagatsinghpur.	367.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	367.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	366.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	366.00
			TOTAL	1466.00

Normal 0 false false false EN-IN X-NONE X-NONE

Normal 0 false false false EN-IN X-NONE X-NONE

15.16 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -56

Name of work : Const. of C.C.Road and repair of drain from Basudev Mallick house to Sarat Mallick house in Ward No.16

Voucher No. : 545/24.07.17, File No. : 255/2016.

Head of A/c : Municipal Fund

Name of the contractor : Dillip Ku. Panda

Name of J.E. : Manas Ranjan Murmu.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 255677.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum Metal/chips@ 130.00cum.	Metal/chips@ 98.80	
Sand, Morum & Dust (32.47cum)	1136.45 or say 1136.00	891.00	245.00
Metal/chips (30.96 cum.)	4024.80 or say 4025.00	3059.00	966.00
TOTAL	5161.00	3950.00	1211.00

From above it is seen that Rs.1211.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Manas Ranjan Murmu	J.E.	Paradeep Municipality, Dist-Jagatsinghpur.	303.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	303.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality,	303.00

4	Dillip Ku. Mohanty	Executive Officer	Dist-Jagatsinghpur. Paradeep Municipality, Dist-Jagatsinghpur.	302.00
			TOTAL	1211.00

15.17 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -57

Name of work : Const. of drain from Nira Mohapatra house to Okil Pradhan at Bhimabhoi Colony in Ward No.13.

Voucher No. : 964/28.10.17, File No. : 156/2016.

Head of A/c : Creation of Capital Asset.

Name of the contractor : Pramod Ku. Dash.

Name of J.E. : Suwendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 198600.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due (Sand@35.00cum Metal/chips@ 130.00cum.	Royalty collected (Sand@27.50 Metal/chips@ 98.80	Royalty less collected
Sand, Morum & Dust (15.698cum)	549.43 or say 549.00	432.00	117.00
Metal/chips (19.395 cum.)	2521.35or say 2521.00	1946.00	575.00
TOTAL	3070.00	2378.00	692.00

From above it is seen that Rs.692.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suwendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	173.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	173.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	173.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	173.00
			TOTAL	692.00

15.18 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -58

Name of work : Const. of Bathingghat approach road filling sand in Graveyard at Bengalipada in Ward No.13.

Voucher No. : 9899/6.11.17, File No. : 115/2015

Head of A/c : 14th F.C. Basic Grant

Name of the contractor : Kanthamani Sethy

Name of J.E. : Suvendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 352265.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due (Sand@35.00cum Metal/chips@ 130.00cum.	Royalty collected (Sand@27.50 Metal/chips@ 98.80	Royalty less collected
Sand, Morum & Dust (419.70cum)	14689.50 or say 14690.00	11542.00	3148.00
Metal/chips (72.986 cum.)	9488.18or say 9488.00	7211.00	2277.00
TOTAL	24178.00	18753.00	5425.00

From above it is seen that Rs.5425.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suvendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	1357.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	1356.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	1356.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	1356.00
			TOTAL	5425.00

15.19 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -59

Name of work : Const. of drain from Durga Mandap to Aristocat Hotel back side at Badapadia in Ward No.19.

Voucher No. : 880/12.10.17, File No. : 296/2016.

Head of A/c : Devolution Fund

Name of the contractor : Sanjay Mohanty

Name of J.E. : Suvendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 317000.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due (Sand@35.00cum Metal/chips@ 130.00cum.	Royalty collected (Sand@27.50 Metal/chips@ 98.80	Royalty less collected
Sand, Morum & Dust (21.714cum)	759.99 or say 760.00	597.00	163.00
Metal/chips (29.348 cum.)	3815.24or say 3815.00	2900.00	915.00
TOTAL	4575.00	3497.00	1078.00

From above it is seen that Rs.1078.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suwendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	270.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	270.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	269.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	269.00
			TOTAL	1078.00

15.20 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -60

Name of work : Const. of RCC drain from Pragatisila Kala Parishad to Kabrkhana Souchalaya from GJAY Colony in Ward No.10.

Voucher No. : 546/24.7..17, File No. : 83/2016.

Head of A/c : Municipal Fund

Name of the contractor : Subodha Ku. Setha

Name of J.E. : Suwendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 630700.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due (Sand@35.00cum Metal/chips@ 130.00cum.	Royalty collected (Sand@27.50 Metal/chips@ 98.80	Royalty less collected
Sand, Morum & Dust (55.395cum)	1938.82 or say 1939.00	1524.00	415.00
Metal/chips (55.790 cum.)	7257.70or say 7258.00	5512.00	1746.00

TOTAL	9197.00	7036.00	2161.00
-------	---------	---------	---------

From above it is seen that Rs.2161.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suvendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	541.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	540.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	540.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	540.00
			TOTAL	2161.00

15.21 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -61

Name of work : Repair of Pragati Mahila Samiti building at gopal Jew Colony in Ward No.11.

Voucher No. : 122/06.05.17, File No. : 260/2016.

Head of A/c : Municipal Fund

Name of the contractor : Nirvay Ku. Dalai

Name of J.E. : Manas Ranjan Murmu.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 419026.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum Metal/chips@ 130.00cum.	Metal/chips@ 98.80	
Sand, Morum & Dust (77.55cum)	2714.25 or say 2714.00	2129.00	585.00
Metal/chips (26.42 cum.)	3434.60or say 3435.00	2611.00	824.00
TOTAL	6149.00	4740.00	1409.00

From above it is seen that Rs.1409.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Manas Ranjan Murmu	J.E.	Paradeep Municipality, Dist-Jagatsinghpur.	353.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha	352.00

			Bhubaneswar.	
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	352.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	352.00
			TOTAL	1409.00

15.22 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -62

Name of work : Imp. of frontage and side of road in front of Jagannath Temple for Parking area in Ward No.13.

Voucher No. : 757/12.09.17, File No. : 54/2017.

Head of A/c : Maint. of Capital Asset.

Name of the contractor : Adhira Ku. Sahoo.

Name of J.E. : Suvendu Mishra.

Name of M.E.: Hemant Ku. Sethy.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 363400.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum Metal/chips@ 130.00cum.	Metal/chips@ 98.80	
Sand, Morum & Dust (60.783cum)	2127.40 or say 2127.00	1672.00	455.00
Metal/chips (80.80 cum.)	10504.00	7983.00	2521.00
TOTAL	12631.00	9655.00	2976.00

From above it is seen that Rs.2976.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suvendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	744.00
2	Hemanta Ku. Sethy	M.E.	Engineer in Chief PH Division,Odisha Bhubaneswar.	744.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	744.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	744.00
			TOTAL	2976.00

15.23 - LESS DEDUCTION OF ROYALTY FROM WORK BILL. OSP -63

Name of work : Const. of Hume Pipe Culvert near Manoranjan Ray house in Ward No.03.

Voucher No. : 1993/13.02.18, File No. : 112/2015.

Head of A/c : M.V.Tax

Name of the contractor : Pradeep Ku. Samal.

Name of J.E. : Suvendu Mishra.

Name of M.E.: Duryodhan Patel.

Name of E.O. : Dillip Ku. Mohanty.

Bill Amount : 276300.00

While checking the above work case record it was noticed that there is less deduction of Royalty from work bill. The details is given below.

Name of Materials	Royalty Due	Royalty collected (Sand@27.50)	Royalty less collected
	(Sand@35.00cum Metal/chips@ 130.00cum.	Metal/chips@ 98.80	
Sand, Morum & Dust (16.148cum)	565.18 or say 565.00	444.00	121.00
Metal/chips (31.429 cum.)	4085.77or say 4086.00	3106.00	980.00
TOTAL	4651.00	3550.00	1101.00

From above it is seen that Rs.1101.00 less collected towards Royalty. The same amount paid excess to the contractor.

POM was issued to local authority regarding the excess payment. In response to POM the local authority replied that the excess paid amount would be recovered from the SD amount of the work bill. So the amount is suggested for recovery from the officials responsible.

Sl.No.	Name	Designation	Address	Amount (in Rs.)
1	Suvendu Mishra	A.E.	Now AE at Konark NAC, Dist-Puri.	276.00
2	Duryodhan Patel	M.E.	Paradeep Municipality, Dist-Jagatsinghpur.	275.00
3	Priya Ranjan Sahoo	Accountant	Paradeep Municipality, Dist-Jagatsinghpur.	275.00
4	Dillip Ku. Mohanty	Executive Officer	Paradeep Municipality, Dist-Jagatsinghpur.	275.00
			TOTAL	1101.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

There is no such separate Unit/Department within this Municipality.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Thematic Audit on "Procurement of Goods/Equipments without following due tender process for the year 2015-16, 2016-17 and

2017-18.”
Scope of Audit

As per the letter no-3318/05.05.2018 of DLFA,Odisha and AAP 2018-19 of DAO,Jagatsinghpur ,the local authority was suggested to produce the following documents for the thematic audit on “Procurement of Goods / Equipments without following due tender process the Year 2015-16, 2016-17 and 2017-18 .”

- 1- All the purchase file related to the Last 3 years .
- 2- The voucher guard file along with the Cash Book for Last 3 years.
- 3- Issue and Despatch Register for Last 3 years.
- 4- Council Resolution regarding purchase .
- 5- Recurring and non-recurring Stock register of Sanitation , Electricity , Water –supply ,Computer , its accessories and etc .
- 6- Assesment of purchase for the year 2015-16 ,2016-17 and 2017-18 . and all the necessary documents desired in instant of audit .

In response to POM Local authority produced the same which were verified during audit.

OBJECTIVE OF AUDIT :

The objective of Thematic Audit is to examine whether due tender process have been followed for procurement of high value goods/equipment. Cases of irregular purchase i.e. procurement made without following due tender procedure laid down in OGFR and relevant Rules are to be identified and reported.

The audit examined the purchase file w.r.t. Quotation file /Tender file and connected stock register of three Years from 2015-16 to 2017-18.

CRITERIA :

The audit examined the purchase w.r.t. Quotation file /Tender file and connected stock register of the last three Years . Audit also examined the purchase with the guideline laid down by OMC Act-2003 (Sec-277 to 279),OMC Rule-1953(Rule-352 to 364), OGFR-Rule -53 ,96,98 and Annexure-6 of OGFR Vol-II.

AUDIT FINDINGS :

In course of audit it was noticed that the purchase was made to meet the requirement of Sanitation , Electricity , Water –supply ,Computer , its accessories and etc . All the irregular purchase like sanitation and electrical apparatus had been purchased with due quotation process . The high value goods like tractors , Hitachi , excavator ,etc had not been purchased in last three years . The observation is as follows .

List of procurement of goods/equipment by Paradeep Municipality during 2015-16,2016-17& 2017-18 without following due tender procedure

On checking the purchase files for the years 2015-16, 2016-17 and 2017-18, it was noticed that the following vouchers were made payment against the bills from successful bidders from the quotation process. In case of purchase above Rs. 1.00 lakh should be followed the tender process (see Letter No.4939/F dt.13.02.2012).

Sl.No.	Ref. To Vr.No./Date	Items purchased	Amount of purchase	Name of the supplier	Irregular in brief
1	504/5.8.15	Sanitation goods	228093.00	Lakshyavedi Enterprises	Purchase had made in quotation process
2	745/03.11.15	Sanitation goods	251310.00	Sanitation Point	Purchase had made in quotation process
3	925/31.12.15	Supply of water tanker	368600.00	Goutam Enterprises	Purchase had made in quotation process
4	1086/17.2.16	Sanitation goods	305172.00	Sanitation Point	Purchase had made in

					quotation process
5	24/10.5.16	Sanitation Equipment	2086000.00	A.P.Enterprises, Sambalpur.	Purchase had made in quotation process
6	58/19.4.16	Sanitation goods	1008420.00	M/s Aman Health Product	Purchase had made in quotation process
7	348,349/27.7.16	Sanitation goods	234310.00	Sanitation Point	Purchase had made in quotation process
8	977/24.12.16	Sanitation goods	109590.00	Lakshyavedi Enterprises	Purchase had made in quotation process
9	10/10.4.17	Sanitation goods	164385.00	Lakshyavedi Enterprises	Purchase had made in quotation process
10	373/17.6.17	Sanitation goods	164385.00	Lakshyavedi Enterprises	Purchase had made in quotation process
13	1112/30.1.17	Electrical goods	235844.00	Capital Commercial	Purchase had made in quotation process
15	552(1,2)/16.9.16	Electrical goods	576270.00	Capital Commercial	Purchase had made in quotation process
17	406(1)/1.7.17	Electrical goods	238824.00	Akhandalamani Electricals	Purchase had made in quotation process
18	689,690/	Sanitation goods	433559.00	Lakshyavedi Enterprises	Purchase had made in quotation process
19	790/21.9.17	Sanitation goods	690400.00	Spike Pestochem Pvt. Ltd.	Purchase had made in quotation process
20	923/16.10.17	Sanitation goods	208744.00	Lakshyavedi Enterprises	Purchase had made in quotation process
21	967/31.10.17	Electrical goods	201575.00	Capital Commercial	Purchase had made in quotation process
22	1021/15.11.17	Electrical goods	484355.00	Omm Sai Electricals	Purchase had made in quotation process
23	1023/15.11.17	Sanitation goods	145985.00	Aman Health Products	Purchase had made in quotation process
24	1051/17.11.17	Electrical goods	104672.00	Capital Commercial	Purchase had made in quotation process
25	1683/29.11.17	Sanitation goods	681008.00	Spike Pestochem Pvt. Ltd.	Purchase had made in quotation process
26	2017/17.2.18	Sanitation goods	690400.00	-do-	Purchase had made in quotation process
27	2093,2094/14.3.18	Sanitation goods	304578.00	Lakshyavedi Enterprises	Purchase had made in quotation process
TOTAL			9916479.00		

POM was issued to Local Authority regarding non-adoption of Tender process while making purchase above Rs.1.00 lakh. In response to POM local authority replied that the quotation process was more convenient to meet the emergency need of public . Toavoid delay tender paper the quotation process was followed .

Due to quotation process , Municipality loss the revenue on Tender Paper cost and GST on tender paper . So the local authority is suggested to follow the procedure as prescribed in letter no-4939/F/13.02.12 strictly .

Clarification wanting on purchase of Equipment without following EPM/DGST Rate :

On checking the purchase file for the last 3 years, it was noticed that the following vouchers were made payment against the purchase of equipments for sanitation work of Municipality. As per the instruction of Letter No.XIV-HI-9/04-3042/Industry Department dt.17.02.2004 and Industrial Purchase Rule 2001 along with OGFR -96 Appendix-6, the purchase should be with EPM/DGST rate of plant and machineries from the supplier , who had registered under

OST Rule-1947 presently known as GST Rule 2017. But the local authority followed the quotation method for the said purpose. The detail payment made without following EPM/DGST Rate is as follows.

Sl.No.	Ref to Vr.No./Date	Items purchased	Amount of purchase	Name of the supplier
1	925/31.12.15	Water Tanker	368600.00	Goutam Enterprises
2	24/10.05.16	4 seated and 10 seated Mobile Toilet	2086000.00	A.P.Enterprises
3	648/01.10.16	4 Nos. of FRP Boat and 10 Nos.	237510.00	Water Tech.

		of Life Jacket		
4	1139/8.2.17	Supply and Installation of Music System and instruments in Childrens park	296561.00	Evershine Communication
5	1344/28.3.17	Supply and Installation of Play Equipment at Baliyatra Field.	906546.00	Water Tech
6	850/4.10.17	Supply of 10000 Nos. of Dustbin.	1594062.00	A.P.Enterprises

POM was issued to local authority regarding the above purchase without following EPM/DGST rate. In response to POM local authority replied that no revised EPM/DGST rate for Fogging machine and dust bin had been available from 2008-09 .So the purchase had been made by quotation process .

The local authority is suggested to make correspondence to EPM , Bhubanewsar ,Odisha for current rate . The quotation process may be easy but the quality of material may not be guaranteed .

Conclusion

On Checking all the files , It was noticed that wide publication was made for quotation . The Bidders were present in opening of quotation . After Comparative statement the lowest bidder had properly ed. The quotation was made in every year . No purchase had made out of previous quotation . Payment had been made after delivery of materials . As the stock received had been taken to stock register . No irregularly was found in stock register .

17.2 - TARGET & ACHIEVEMENT

The target and achievement of both (Financial and Physical) of different scheme implemented in this Municipality during the year 2017-18 is furnished below.

Name of the Scheme	Financial Achievement						Physical Achievement					
	O.B.	Fund received during the year	Total fund available	Expenditure	Unspent balance at the end of the year	Percentage of Expenditure to that of available fund	No. of spill over projects from previous years	No. of projects planned for the current year as per annual action plan	Total	No. of projects completed during the year	No. of spill over projects to the next year	Percentage of achievement
14 TH FCA	23089696.00	29493000.00	52582696.00	23330411.00	29252285.00	44.37	11	20	31	21	10	67.74
DEVOLUTION FUND	30980359.00	28248000.00	59228359.00	8023202.00	51205157.00	13.55	17	14	31	15	16	48.39
ROAD AND BRIDGE MAINTENANCE	5810221.00	7438000.00	13248221.00	13248221.00	0.00	100.00	3	28	31	31	0	100.00
MOTOR VEHICLE TAX	0.00	10585000.00	10585000.00	3001919.00	7583081.00	28.36	0	18	18	18	0	100.00

From the above table it is noticed that the Municipality has not taken appropriate steps for better achievement of the schemes mentioned above.

Hence the E.O/M.E. & J.E.s are advised to take appropriate steps to expedite the expenditure through proper planning so that durable assets can be created for urban people and compliance reported.

PARA: 18 MISCELLANEOUS

18.1 - GRIEVANCE REDRESSAL POSITION			
<p>Grievance redressal position of the Municipality for the year 2017-18 furnished by local authority through issue of POM is furnished in the following format.</p>			
Sl.No.	Grievance received during 2017-18	Grievance disposed during 2017-18.	Balance
1	02	02	00
TOTAL	02	02	00
18.2 - NON MAINTENANCE OF AUDIT COMPLIANCE REGISTER			
<p>No register showing number of audit paragraphs pending for settlement has been maintained in this Municipality. As such the required position of unsettled audit paras could not be worked out in audit.</p>			
18.3 - COMPLIANCE OF PREVIOUS YEARS AUDIT REPORT			
<p>Regarding compliance of the amount held under objection in Para No.13.2,14.2,14.3, 15.1, 15.3, 15.5, 15.6,15.7, 15.8, 15.9, 15.10, 15.11, 15.14, 15.17, 15.18, 19.1, 19.2 dealt in the Audit Report for the year 2016-17, objection memos were issued.</p> <p>In response to the objection memo the local authority produced all records regarding appointment of Service provider for Sanitation work for Para No.14.2. All records relating to Tender details, IT Return by Service provider, Municipality Resolution regarding appointment of Service Provider etc. were verified during audit and found correct. Hence the para got settled.</p> <p>Regarding the settlement of remaining paras local authority give compliance but the compliance is not satisfactory in audit point of view. So the paras stands as they were.</p>			
18.4 - AMOUNT KEPT IN CURRENT ACCOUNT			
<p>On checking the pass book it was noticed that Rs.19,00,000.00 kept in UCO Bank, Paradeep A/c No.2520 of Municipal Fund.. But it was found that no interest accrued during the year 2017-18. During audit it was noticed that the amount was kept under Current Account.</p> <p>There is no provision of keeping money in current account. POM was issued to local authority regarding the above mentioned subject. In reply, the local authority replied that a letter bearing number 6156 dt.25.08.18 has been issued to Bank Manager for change of current account into Flexi Account.</p> <p>The local authority is suggested to change current account into Flexi Account as early as possible and produced the same before next audit and compliance reported.</p>			

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

19.1 - POSITION OF GOVT. DUES

The position of Govt. Revenue under Royalty, VAT, Labour Cess, IT & PT etc. for the year 2017-18 is furnished below.

Particulars	Royalty	VAT	CESS	PT	IT	Total
Opening Balance	2,87,681.00	0.00	1,38,500.00	0.00	0.00	4,26,181.00
Collection during the year 2017-18	10,60,488.00	21,76,796.00	10,13,561.00	1,66,450.00	16,54,296.00	6071591.00
Total	13,48,169.00	21,76,796.00	11,52,061.00	1,66,450.00	16,54,296.00	6497772.00
Deposited during the year 2017-18	10,45,019.00	13,56,922.00	10,23,429.00	1,66,450.00	16,54,296.00	5246116.00
Balance to be deposited at the end of the year	3,03,150.00	8,19,874.00	1,28,632.00	0.00	0.00	1251656.00

Rule-6 of Odisha Treasury code Volume-I read with Rule-4 of Odisha General Financial Rules stipulates that all money received/ realised on behalf of Government should be deposited in full by the competent authority within three days of receipt of the same. Retention of Government money / revenue outside the Govt. account is highly irregular and not permissible. In violation to the above instruction Govt. dues of Rs.12,51,656.00.00 such as Royalty, VAT, Labour Cess, IT, PT collected by the Municipality are yet to be deposited.

Till deposit of the same Rs.12,51,656.00 is kept under objection.

The E.O. is suggested to furnish the necessary compliance after remittance. Till deposit of the same, Rs.12,51,656.00 is kept under objection.

19.2 - POSITION OF CPF/ EPF

No CPF/ EPF ledger has been maintained in this Municipality as required under Rule 436 of OM Rules 1953. The CPF/EPF position of staff for the financial year 2017-18 has been prepared as per acquaintance rolls and respective pass books.

The E.O. is advised to maintain the said vital register to watch the transaction thereof. The position of CPF/EPF the year 2017-18 is furnished below.

Particulars	Position of CPF Account	Position of EPF Account
Opening Balance	14,57,694.00	0.00
Amount deducted during the year 2017-18	24,26,500.00	9,49,182.00
Total	38,84,194.00	9,49,182.00
Amount Deposited during the year 2017-18	24,56,756.00	9,49,182.00
Balance to be deposited at the end of the year	14,27,438.00	0.00

The local authority is suggested to Deposit the above amount and report compliance. Till deposit of Rs.14,27,438.00, it is held under objection.

19.3 - POSITION OF DEPOSITS

There is no deposit ledger maintained in this Municipality and as such the position of deposits for 2017-18 could not be ascertained. The E.O. is advised to maintain the said Deposit ledger henceforth and produced before next audit. The details of deposits for the year 2017-18 is furnished below.

Particulars	Deposits
O.B. of deposits as on dt.01.04.2017	41,11,984.00
Amount collected towards SD/EMD/APS/ISD during the year	67,39,263.00
Total	1,08,51,247.00
Amount refunded towards SD/EMD/APS/ISD during the year	65,88,210.00
Balance to be deposited at the end of the year	42,63,037.00

19.4 - POSITION OF LOAN
There is no loans has been taken by this Municipality during the year 2017-18.

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account
Persistent Irregularities:
1. In some cases the date of collection of taxes and fees of the council has not been mentioned in the Receipts and DCRs due to which it is difficult to ascertain whether deposit of collected amount is being made timely or not. In usual practice the tax collectors are not depositing the amount timely.
2. The cashier cash book has not been checked daily by the Accountant.
3. The cashier cash book along with concerned bank pass books have not been checked at least once a week by the Executive Officer as required under Rule OM Rules of 1953.
4. The entries of the both receipts and payments have not been checked with initial by the Executive Officer.
5. Sincere steps have not been taken to get the annual budget approved by the Govt. timely before incurring expenditure during the year.
6. Steps have not been taken to recoup the long outstanding advances, clear up the pending U.Cs of Govt. Grants and to spend the grants timely for the purpose for which the same have been sanctioned.
7. In most of work case records the annual action plan, lead statement and work completion certificate are not attached. Improper Maintenance of Records and registers.
1. The Deposit Ledger has not been made up-to-date by incorporating balance amount of deposits.
2. In Grants register, the grants along with the respective projects have not been mentioned due to which it was difficult on the part of audit to screen out the exact number of projects executed against the grants accurately.
Subject to the irregularities as the mentioned above, the general maintenance of Accounts and records needs improvement.

As a result of this Audit transactions involving a sum of Rs 3789309.00 are held under objection which include an amount of Rs 70849.00 suggested for recovery. Besides, a sum of Rs 15353 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	13.2	0.00	1039366.00	0.00	0.00	0.00	
2	14.4	4140.00	4140.00	0.00	0.00	0.00	

3	15.2	4584.00	4584.00	4584.00	0.00	0.00
4	15.3	439.00	439.00	0.00	0.00	0.00
5	15.4	6490.00	6490.00	0.00	0.00	0.00
6	15.5	890.00	890.00	0.00	0.00	0.00
7	15.6	5982.00	5982.00	5982.00	0.00	0.00
8	15.7	8319.00	8319.00	8319.00	0.00	0.00
9	15.8	1483.00	1483.00	0.00	0.00	0.00
10	15.9	1728.00	1728.00	0.00	0.00	0.00
11	15.10	5645.00	5645.00	0.00	0.00	0.00
12	15.11	1632.00	1632.00	0.00	0.00	0.00
13	15.12	4524.00	4524.00	0.00	0.00	0.00
14	15.13	4883.00	4883.00	4883.00	0.00	0.00
15	15.14	2591.00	2591.00	2591.00	0.00	0.00
16	15.15	1466.00	1466.00	0.00	0.00	0.00
17	15.16	1211.00	1211.00	0.00	0.00	0.00
18	15.17	692.00	692.00	0.00	0.00	0.00
19	15.18	5425.00	5425.00	0.00	0.00	0.00
20	15.19	1078.00	1078.00	0.00	0.00	0.00
21	15.20	2161.00	2161.00	0.00	0.00	0.00
22	15.21	1409.00	1409.00	0.00	0.00	0.00
23	15.22	2976.00	2976.00	0.00	0.00	0.00
24	15.23	1101.00	1101.00	0.00	0.00	0.00
25	19.1	0.00	1251656.00	0.00	0.00	0.00
26	19.2	0.00	1427438.00	0.00	0.00	0.00
Total		70849.00	3789309.00	26359.00	0.00	0.00

Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	14.3	37119	2018-11-12	900	Sukant Kumar Das Market Supervisor
2	14.3	37124	2018-11-13	900	Prafulla Mishra, OTC
3	14.3	37122	2018-11-13	300	Pratap Ku. Nayak, HMO
4	14.3	37118	2018-11-09	600	Sudam Charan Nath, Jamadar
5	12.2	37179	2019-01-07	1562	Umesh Das, Driver
6	12.2	37177	2019-01-07	1791	Gangaram Munda, Driver
7	14.2	37131	2018-11-19	400	Darshan Oriya News Paper
8	14.3	37122	2018-11-09	1000	Menaka Das Sr. Asst
9	14.3	37130	2018-11-19	1500	Narayan Majhi OTC
10	11.2	37114	2018-11-09	1000	Prabhu Prasad Dalai, Cashier
11	11.3	37135	2018-11-24	500	Nimai Charan Kar, Peon
12	12.1	37136	2018-11-24	96	Ghanashyam Maharana, Driver
13	12.1	37172	2019-01-02	1331	Pradyot Ku. Mohapatra, T.C
14	12.1	37143	2018-12-04	610	Sudarshan Gochhayat, Driver
15	11.1	37123	2018-11-13	2778	Biswambar Parida, Peon
16	11.1	37103	2018-11-05	85	Bibhuti Mohanty, T.C.
				Total	15353

Audit Certificate

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

**District Audit Officer
Local Fund Audit, JAGATSINGHPUR**