

LOCAL FUND AUDIT, JAGATSINGHPUR, ODISHA

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|---|--|--|
| CATEGORY : Municipality/Municipal Corporation | | Audit Report No : 513964/AR/2019-2020-JAGATSINGHPUR |
| PARA: 1 TITLE SHEET | | |
| 1 | Name of the Institution : | Paradeep Municipality |
| 2 | Year of Accounts under Audit : | 2018-2019 |
| 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 : | 04-11-2019 To 08-01-2020 (Mandays Consumed :- 40) |
| 5 | Name of the Auditors : | NIRANJAN MOHARANA - Lead Auditor(04-11-2019 to 08-01-2020) SRI RANJAN KUMAR SAMAL - Auditor(04-11-2019 to 08-01-2020) |
| 6 | Name of the Reviewing Officer : | AJAY KUMAR PATTANAIAK(Audit Superintendent) |
| 7 | Date of submission of report by Reviewing officer : | 29-02-2020 |
| 8 | Entry Conference Date : | 30-10-2019 |
| 9 | Exit Conference Date : | |
| 10 | Name of the District Audit Officer : | SRIKANTA NAYAK |
| 11 | Date of approval of report by District Audit Officer : | 27-04-2020 |

Para1.1 :- Demographic information:-

| Name Of The Institution | Area In sq Km | No of Ward | Population of the Institution | | | | | Female Population | Male Population |
|-------------------------|---------------|------------|-------------------------------|-----|----------|---------|-------|-------------------|-----------------|
| | | | S.C | S.T | Minority | General | Total | | |
| Paradeep Municipality | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |

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.290 | 04-11-2019 before transaction | 68nos | 68nos | SRP-4,VOL-VI II | NA |
| 2 | Holding Tax Receipt Books | 04-11-2019 before transaction | 39nos | 39nos | SRP-75,VOL-VII | NA |
| 3 | Misc Receipt Book U.S.290 | 04-11-2019 before transaction | 127nos | 127nos | SRP-129,VOL-VII | NA |
| 4 | Octroi Tax Receipt Books | 04-11-2019 before transaction | 1088nos | 1088nos | SRP-122,VOL-IV | NA |
| 5 | Daily Collection Receipts U.S.290 | 04-11-2019 before transaction | 22nos | 22nos | SRP-15,VOL-VIII | NA |
| 6 | Measurement Books | 04-11-2019 before transaction | 26nos | 26nos | SRP-47,VOL-IX F | NA |
| 7 | Demand Notice Book U.S.161 | 04-11-2019 before transaction | 96nos | 96nos | SRP-10,VOL-VIII | NA |
| 8 | Service Postage Stamps | 04-11-2019 before transaction | 263.00 | 263.00 | SRP-34 | NA |
| 9 | Cash in hand | 04-11-2019 before transaction | NIL | NIL | Cashiers cash book page no-140 | NA |

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 | Budget Estimate | Rule 74 | Form No. I |
| 2 | Abstract of the Budget Estimate | Rule 74 | Form No. I-A |
| 3 | Cashier's Cash Book | Rule 81 | Form No. V |
| 4 | Subsidiary Cash Book | Rule 128 A | Form No. V-A |
| 5 | Register of Bills | Rule 96 | Form No. VII |
| 6 | Salary Bills | Rule 97 | Form No. IX |
| 7 | Absentee Statement | Rule 97 | Form No. X |
| 8 | Periodical Increment Certificate | Rule 99 | Form No. XI |
| 9 | Permanent Advance Account | Rule 108 | Form No. XII |
| 10 | Voucher of Recoupment of Permanent Advance Account | Rule 110 | Form No. XIII |
| 11 | Cash Book of the municipality | Rule 125 | Form No. XIV |
| 12 | Abstract Register of Receipts | Rule 129 | Form No. XV |
| 13 | Abstract Register of Expenditure | Rule 129 | Form No. XVI |
| 14 | Register of adjustments | Rule 132 | Form No. XVII |
| 15 | Advance Ledger | Rule 136 | Form No. XVIII |
| 16 | Register of Outstanding Advances | Rule 140 | Form No. XIX |
| 17 | Deposit Ledger | Rule 142 | Form No. XX |
| 18 | Register of outstanding deposits | Rule 143 | Form No. XXI |
| 19 | Annual Account of Receipts and Expenditure | Rule 145 | Form No. XXIV |
| 20 | Register of Investments | Rule 148 | Form No. XXVI |
| 21 | Register of the Tax on Carriages, Carts, Horses and Other animals | Rule 151 | Form No. XXIX |
| 22 | License for Carriages, Carts, Horses Other and animals | Rule 154 | Form No. XXX |
| 23 | Stock account of License Number Plates | Rule 155 | Form No. XXXII |
| 24 | Miscellaneous Receipts | Rule 157 | Form No. XXXIV |
| 25 | Daily Collection Register | Rule 171 | Form No. XL |
| 26 | Register of Grants | Rule 80 | Form No. XLII |
| 27 | Stock account of Tickets | Rule 171 | Form No. XLIII |

| | | | |
|----|---|----------|---------------|
| | used for daily collection of Market fees | | |
| 28 | Stamp Account | Rule 172 | Form No. XLIV |
| 29 | Stock Register of Stationery | Rule 172 | Form No. XLIV |
| 30 | Assessment List | Rule 177 | Form A |
| 31 | Demand and Collection Register | Rule 178 | Form B |
| 32 | Arrear Demand Register | Rule 187 | Form H |
| 33 | Tax Receipt Form | Rule 188 | Form I |
| 34 | Tax collector's daily collection register | Rule 192 | Form K |
| 35 | Stock account of Receipt Forms | Rule 196 | Form L |
| 36 | Tax collector's Ledger | Rule 198 | Form M |
| 37 | Nominal Muster Roll (NMR) | Rule 340 | Form W-II |
| 38 | Register of Works | Rule 345 | Form W-VI |
| 39 | Stock & Store Register of Municipality | Rule 346 | Form W-VII |
| 40 | Measurement Book | Rule 365 | Form W-VIII |

B : List of Records/Registers not Maintained

| Sln0 | List Records/Register | Rules | Form No |
|------|-------------------------------------|----------|-----------------|
| 1 | Subsidiary account of special taxes | Rule 79 | Form No.-IV |
| 2 | Jamabandi Register | Rule 170 | Form No. XXXVII |

C : List of Records/Registers not Produced to Audit

| Sln0 | List Records/Register | Rules | Form No |
|------|--|----------|-----------------|
| 1 | Schedule for the Budget Estimate | Rule 77 | Form No. III |
| 2 | Challan | Rule 87 | Form No. VI |
| 3 | Order Book | Rule 96 | Form No. VIII |
| 4 | Register of Quarterly & Annual account of Receipt | Rule 144 | Form No. XXII |
| 5 | Register of Quarterly & Annual account of Expenditure | Rule 144 | Form No. XXIII |
| 6 | Establishment Audit Register | Rule 146 | Form No. XXV |
| 7 | Loan Register | Rule 149 | Form No. XXVII |
| 8 | Appropriation Register of Loan Funds | Rule 150 | Form No. XXVIII |
| 9 | Application for License for Carriage, Cart, Horses and Other animals | Rule 152 | Form No. XXXI |

| | | | |
|----|--|----------|------------------|
| 10 | License Register for Drivers and Owners of Carriages plying for hire | Rule 156 | Form No. XXXIII |
| 11 | Register of Lands | Rule 160 | Form No. XXXV |
| 12 | Register of Rents for which there is fixed demand | Rule 163 | Form No. XXXVI |
| 13 | Ledger of Lessees | Rule 170 | Form No. XXXVIII |
| 14 | Arrear List | Rule 170 | Form No. XXXIX |
| 15 | Register of Interest Bearing Securities | Rule 147 | Form No. XLI |
| 16 | Tax Ledger (personal A/C of Tax Payers) | Rule 178 | Form B(I) |
| 17 | Form of appeal petition | Rule 183 | Form E |
| 18 | Register of Petitions | Rule 183 | Form F |
| 19 | Mutation Register | Rule 184 | Form G |
| 20 | Register of writes off of demands | Rule 190 | Form J |
| 21 | Progress statement of collection of taxes | Rule 200 | Form N |
| 22 | Notice of demand for tax u/s-161 of OM Act | Rule 202 | Form O |
| 23 | Distrain Warrant Register | Rule 202 | Form P |
| 24 | Form of inventory & Notice | Rule 203 | Form Q |
| 25 | Warrant register | Rule 202 | Form R |
| 26 | Register of Distrained property & sales | Rule 204 | Form S |
| 27 | Register of Estimates & Allotments | Rule 332 | Form W-I |
| 28 | Contract Agreement Form | Rule 341 | Form W-III |
| 29 | Contract Certificate | Rule 343 | Form W-IV |
| 30 | Miscellaneous Supply Bill | Rule 343 | Form W-V |

D : List of Records/Registers not Required

| Sno | 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

- a. Security deposit register - Cashier
- b. Outstanding advance register not properly maintained - Cashier
- c. Allotment register of Development funds not properly maintained - Development Clerk
- d. Asset Register and Works Order Issue Register - Development Clerk
- e. Audit compliance register - Head Clerk-cum-Accountant

3.2 Non-maintenance of records/registers:

The following records & registers relating to the year 2018-19 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.

- 1 . Subsidiary Cash Book- Non- maintenance of subsidiary cash book
2. Loan ledger - Due to non-maintenance of the loan ledger the loan position of the Municipality cannot be ascertained and watched properly.
3. .Security deposit ledger - Non- preparation of SD ledger results failure in monitoring of SD refund and double payment to executants.
4. 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.
5. 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 - 2018-2019

| S/no | Name of the Cash Book | OB as on Date | Opening Balance(In Rs:) | Receipt during the Year under Audit(In Rs:) | Total(In Rs:) | Expenditure during the Year under Audit(In Rs:) | Closing Balance as per Audit (DD MM YYYY) | Closing Balance(In Rs:)(AUDIT) | Closing Balance as per (DD MM YYYY) Cash Book | Closing Balance(In Rs:)(CASH BOOK) | Difference(In Rs:) | Remarks |
|------|------------------------|---------------|-------------------------|---|---------------------|---|---|--------------------------------|---|------------------------------------|--------------------|---------|
| 1 | BIJU YUVA VAHINI | 01-04-2018 | 0.00 | 834500.00 | 834500.00 | 800000.00 | 31-03-2019 | 34500.00 | 31-03-2019 | 34500.00 | 0.00 | |
| 2 | SJSRY | 01-04-2018 | 852074.74 | 4890869.88 | 5742944.62 | 888.28 | 31-03-2019 | 5742056.34 | 31-03-2019 | 5742056.34 | 0.00 | |
| 3 | SBM | 01-04-2018 | 15506857.00 | 46164056.00 | 61670913.00 | 19042413.00 | 31-03-2019 | 42628500.00 | 31-03-2019 | 42628500.00 | 0.00 | |
| 4 | VAMMBY | 01-04-2018 | 2675482.81 | 94878.00 | 2770360.81 | 0.00 | 31-03-2019 | 2770360.81 | 31-03-2019 | 2770360.81 | 0.00 | |
| 5 | NULM | 01-04-2018 | 2548093.00 | 1528975.00 | 4077068.00 | 3258576.00 | 31-03-2019 | 818492.00 | 31-03-2019 | 818492.00 | 0.00 | |
| 6 | OULM | 01-04-2018 | 118799.00 | 3137.00 | 121936.00 | 0.00 | 31-03-2019 | 121936.00 | 31-03-2019 | 121936.00 | 0.00 | |
| 7 | ACCO UNTA NT CASH BOOK | 01-04-2018 | 440115906.80 | 268285410.01 | 708401316.81 | 215488314.85 | 31-03-2019 | 492913001.96 | 31-03-2019 | 492913001.96 | 0.00 | |
| 8 | MBPY | 01-04-2018 | 9931606.00 | 6911626.00 | 16843232.00 | 6184480.00 | 31-03-2019 | 10658752.00 | 31-03-2019 | 10658752.00 | 0.00 | |
| 9 | IGNOAP | 01-04-2018 | 6286276.70 | 1847474.00 | 8133750.70 | 1271900.00 | 31-03-2019 | 6861850.70 | 31-03-2019 | 6861850.70 | 0.00 | |
| 10 | NFBS | 01-04-2018 | 172063.00 | 212328.00 | 384391.00 | 30000.00 | 31-03-2019 | 354391.00 | 31-03-2019 | 354391.00 | 0.00 | |
| 11 | IGNDP | 01-04-2018 | 0.00 | 50927.00 | 50927.00 | 0.00 | 31-03-2019 | 50927.00 | 31-03-2019 | 50927.00 | 0.00 | |
| 12 | IGNWP | 01-04-2018 | 0.00 | 591174.00 | 591174.00 | 0.00 | 31-03-2019 | 591174.00 | 31-03-2019 | 591174.00 | 0.00 | |
| | GRAND TOTAL | | 478207159.05 | 331415354.89 | 809622513.94 | 246076572.13 | | 563545941.81 | | 563545941.81 | 0.00 | |

Comments

RECONCILIATION OF OPENING BALANCE DIFFERENCE AS ON 01.04.18:-

| | |
|---|---------------------|
| C.B. written in table of Financial position of last DAR | 491228745.40 |
| DEDUCT:-Excess O.B. taken in 2016-17 as Rs 5,167,05,094.00 taken in place of Rs50,36,83,507.46 as per DAR No-325030/AR/2017-2018 | 13021586.35 |
| C.B. derived in last audit report which is also in financial statement attached in last year and thus taken as O.B. of 2018-19 as actual:- | 478207159.05 |

ACTUAL C.B. OF ACCOUNTANT CASH BOOK 2017-18 AS PER AUDIT

| CASH BOOK | AMOUNT |
|---------------------------------|---------------------|
| G.TOTAL CB of last Audit report | 478207159.05 |
| DEDUCT:-MBPY CB | 9931606.00 |
| DEDUCT:-IGNOAP | 6286276.70 |
| DEDUCT:-NFBS | 172063.00 |
| DEDUCT:-OULM | 118799.00 |
| DEDUCT:-NULM | 2548093.00 |
| DEDUCT:-VAMMBY | 2675482.81 |
| DEDUCT:-SBM | 15506857.00 |
| DEDUCT:-SJSRY | 852074.74 |
| ACCOUNTANT CASH BOOK | 440115906.80 |

Para 4.1: Details of closing balance as per cash book.

The details of closing balance of different cash book as on 31.03.2019 is furnished below.

| SL NO | CASH BOOK | OB | RECPT | TTL | EXPR | CB AUDIT | CB CASH BOOK | DIFF |
|-------|-----------|-------------|------------|-------------|----------|-------------|--------------|------|
| 1 | MBPY | 9931606.00 | 6911626 | 16843232.00 | 6184480 | 10658752.00 | 10658752 | 0.00 |
| 2 | IGNOAP | 6286276.70 | 1847474 | 8133750.70 | 1271900 | 6861850.70 | 6861850.70 | 0.00 |
| 3 | NFBS | 172063.00 | 212328 | 384391.00 | 30000 | 354391.00 | 354391.00 | 0.00 |
| 4 | IGNDP | 0.00 | 50927 | 50927.00 | 0 | 50927.00 | 50927.00 | 0.00 |
| 5 | IGNWP | 0.00 | 591174 | 591174.00 | 0 | 591174.00 | 591174.00 | 0.00 |
| 6 | OULM | 118799.00 | 3137 | 121936.00 | 0 | 121936.00 | 121936.00 | 0.00 |
| 7 | NULM | 2548093.00 | 1528975 | 4077068.00 | 3258576 | 818492.00 | 818492.00 | 0.00 |
| 8 | VAMMBY | 2675482.81 | 94878 | 2770360.81 | 0 | 2770360.81 | 2770360.81 | 0.00 |
| 9 | SBM | 15506857.00 | 46164056 | 61670913.00 | 19042413 | 42628500.00 | 42628500.00 | 0.00 |
| 10 | SJSRY | 852074.74 | 4890869.88 | 5742944.62 | 888.28 | 5742056.34 | 5742056.34 | 0.00 |

| | | | | | | | | |
|----|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------|
| 11 | ACCOUNTANT CASH BOOK | 440115906 .80 | 268285410 .01 | 708401316 .81 | 215488314 .85 | 492913001 .96 | 492913001 .96 | 0.00 |
| 12 | BIJU YUVA VAHINI | 0.00 | 834500 | 834500.00 | 800000 | 34500.00 | 34500.00 | 0.00 |
| | TOTAL | 478207159 .05 | 331415354 .89 | 809622513 .94 | 246076572 .13 | 563545941 .81 | 563545941 .81 | 0.00 |

Para 4.2:-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 totalling 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.

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.

Para 4.3:-Non-maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS):-

It is to mention here that adoption of modern accrual based, double entry system of accounting was first mandatory for ULB level reform set by the Govt. of India.

The State Govt. decided to introduce double entry system of accrual based accounting in ULBs across the state during 2007. The Odisha Municipal (Accounts)

Rules, 2012 was notified in July 2012 requiring all municipalities to maintain their Books of Account on accrual basis under the double entry system of book-keeping and data based formats. Govt. in H & UD Department has instructed all the ULBs for implementation of Double Entry Accrual Based Accounting System (DEABAS) as per Odisha Municipal Accounts Rules -2012 in ULBs w.e.f. 1.10.2013. But the same has not yet been practically implemented in this Municipality.

So the E.O. is suggested to take sincere steps in this direction.

Para 4.4:-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. 260938500.00** and probable expenditure of **Rs. 546857438.00** which has been passed by the council meeting for the year 2018-19. 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 |
| 2018-19 | 260938500 | 331415354.89 | -70476854.89 | 546857438 | 246076572.13 | 300780865.87 |

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.

Para 4.5:-ASSETS AND LIABILITIES:-

| ASSETS AND LIABILITIES | | | |
|--|---------------------|---|---------------------|
| Liabilities | Value | Assets | Value |
| Unspent balance of Grants | 446666548 | Cash in hand/ in Treasury/ in Bank Accounts/ in Post Office | 0 |
| Unremitted Govt. dues (VAT. CESS, Royalty,Income Tax etc.) | 2266888 | Investments | 0.00 |
| Refundable Deposits(SD/EMD) | 3352021 | Outstanding Advance | 9749782.10 |
| Unpaid Salary &Wages | 2392421 | Outstanding Taxes, rents and rates etc. Recoverable | 19431552.96 |
| Energy charges payable | 366106 | Loans recoverable | 0 |
| Pension payable | 225365 | Closing Balance as on 31.03.2019(including in bank,investment,etc.) | 563545941.81 |
| GPF/CPF | 227675 | | |
| TOTAL | 455269349.00 | TOTAL | 592727276.87 |
| Asset over Liability | 137457927.87 | Liability over Asset | 0 |
| Grand Total | 592727276.87 | Grand Total | 592727276.87 |

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. 137457927.87 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 - 2018-2019

| S/no | Name of the Bank | A/C No. | Closing Balance Date As on (dd/mm/yy) | Closing Balance in Pass Book(In Rs:) (A) | Closing Balance in Bank Date Cash Book (dd/mm/yy) | Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B) | Difference(In Rs:)(A-B) | Remarks |
|------|------------------|-----------------|---------------------------------------|--|---|---|-------------------------|------------------------------|
| 1 | P.L. Account | 1203/002 | 31-03-2019 | 157999777.00 | 31-03-2019 | 157999777.00 | 0.00 | ACCOUNTANT CASH BOOK |
| 2 | P.L. Account | | 31-03-2019 | 3548.00 | 31-03-2019 | 3548.00 | 0.00 | ACCOUNTANT CASH BOOK |
| 3 | HDFC | 75293 | 31-03-2019 | 0.00 | 31-03-2019 | 0.00 | 0.00 | SJSRY |
| 4 | SBI | 4086 | 31-03-2020 | 270.72 | 31-03-2019 | 270.72 | 0.00 | SJSRY |
| 5 | PNB | 20215 | 31-03-2019 | 0.00 | 31-03-2019 | 0.00 | 0.00 | SJSRY |
| 6 | IOB | 2873 | 31-03-2019 | 0.00 | 31-03-2019 | 0.00 | 0.00 | SJSRY |
| 7 | OBC | 3038 | 31-03-2019 | 3122.00 | 31-03-2019 | 3122.00 | 0.00 | SJSRY |
| 8 | CANARA BANK | 5546 | 31-03-2019 | 6288.00 | 31-03-2019 | 6288.00 | 0.00 | SJSRY |
| 9 | Syndicate | 1187 | 31-03-2019 | 116538.24 | 31-03-2019 | 116538.24 | 0.00 | SJSRY |
| 10 | Union Bank | 4396 | 31-03-2019 | 3785.38 | 31-03-2019 | 3785.38 | 0.00 | |
| 11 | Andhra Bank | 2269 | 31-03-2019 | 4322.00 | 31-03-2019 | 4322.00 | 0.00 | SJSRY |
| 12 | BOI | 510310100006689 | 31-03-2019 | 5607730.00 | 31-03-2019 | 5607730.00 | 0.00 | |
| 13 | HDFC | 8230 | 31-03-2019 | 121936.00 | 31-03-2019 | 121936.00 | 0.00 | OULM |
| 14 | Axis Bank | 4122 | 31-03-2019 | 2770360.81 | 31-03-2019 | 2770360.81 | 0.00 | ACCOUNTANT CASH BOOK, VAMBAY |
| 15 | Axis Bank | 8396 | 31-03-2019 | 354391.00 | 31-03-2019 | 354391.00 | 0.00 | NFBS |
| 16 | CANARA | 143510100 | 31-03-2019 | 591174.00 | 31-03-2019 | 591174.00 | 0.00 | IGNWP |

| | | | | | | | | |
|----|-------------|-----------------|------------|-------------|------------|-------------|-------------|--------------------------|
| | BANK | 9463 | 9 | | 9 | | | |
| 17 | CANARA BANK | 143510100462 | 31-03-2019 | 50927.00 | 31-03-2019 | 50927.00 | 0.00 | IGNDP |
| 18 | Axis Bank | 2684 | 31-03-2019 | 10658752.00 | 31-03-2019 | 10658752.00 | 0.00 | MBPY |
| 19 | Axis Bank | 2707 | 31-03-2019 | 6861850.70 | 31-03-2019 | 6861850.70 | 0.00 | IGNOAP |
| 20 | Axis Bank | 831277544 | 31-03-2019 | 34500.00 | 31-03-2019 | 34500.00 | 0.00 | BIJU YUVA VAHINI |
| 21 | SBI | 38039842432 | 31-03-2019 | 470857.00 | 31-03-2019 | 470857.00 | 0.00 | NULM |
| 22 | Axis Bank | 1429 | 31-03-2019 | 365647.00 | 31-03-2019 | 347635.00 | 18012.00 | NULM |
| 23 | Axis Bank | 5997 | 31-03-2019 | 42753674.00 | 31-03-2019 | 42628500.00 | 125174.00 | SBM |
| 24 | BANK | | 31-03-2019 | 0.00 | 31-03-2019 | 5777087.00 | -5777087.00 | ACOUNTANT CASH BOOK |
| 25 | HDFC | 50300112577732 | 31-03-2019 | 18029230.65 | 31-03-2019 | 18029230.65 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 26 | HDFC | 18184470003716 | 31-03-2019 | 12224880.91 | 31-03-2019 | 12224880.91 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 27 | HDFC | 50300093163121 | 31-03-2019 | 71935675.00 | 31-03-2019 | 71935675.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 28 | OGB | 409935004000234 | 31-03-2019 | 245342.00 | 31-03-2019 | 245342.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 29 | OGB | 409935004000036 | 31-03-2019 | 17787054.00 | 31-03-2019 | 17787054.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 30 | UCO bank | 8350310022696 | 31-03-2019 | 21894743.00 | 31-03-2019 | 21894743.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 31 | UCO bank | 8350310023518 | 31-03-2019 | 11570386.00 | 31-03-2019 | 11570386.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 32 | UCO bank | 8350310023525 | 31-03-2019 | 6143440.00 | 31-03-2019 | 6143440.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |

| | | | | | | | | |
|----|----------------|----------------|------------|-------------|------------|-------------|-------------|-------------------------------------|
| 33 | UNION2b | 516472 | 31-03-2019 | 2611404.00 | 31-03-2019 | 2611404.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 34 | UNION2a | 516471 | 31-03-2019 | 8000000.00 | 31-03-2019 | 8000000.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 35 | UNION BANK | 516113 | 31-03-2019 | 7325941.00 | 31-03-2019 | 7325941.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 36 | SBI | 424348 | 31-03-2019 | 20883334.00 | 31-03-2019 | 20883334.00 | 0.00 | ACOUNTANT CASH BOOK ,FDR |
| 37 | Indian Bank | 6025240883 | 31-03-2019 | 2811672.00 | 31-03-2019 | 2811672.00 | 0.00 | ACOUNTANT CASH BOOK,FLEXI |
| 38 | Allahabad Bank | 50428163504 | 31-03-2019 | 2859446.00 | 31-03-2019 | 6408349.00 | -3548903.00 | ACOUNTANT CASH BOOK ,Municipal Fund |
| 39 | Syndicate | 80722210011509 | 31-03-2019 | 12877755.91 | 31-03-2019 | 11987196.91 | 890559.00 | ACOUNTANT CASH BOOK |
| 40 | UCO bank | 8350210002520 | 31-03-2019 | 1899680.00 | 31-03-2019 | 1899680.00 | 0.00 | ACOUNTANT CASH BOOK ,Municipal Fund |
| 41 | Bank of India | 51031021000006 | 31-03-2019 | 6000000.00 | 31-03-2019 | 6000000.00 | 0.00 | ACOUNTANT CASH BOOK ,Municipal Fund |
| 42 | Bank of India | 6025240883 | 31-03-2019 | 3000000.00 | 31-03-2019 | 3000000.00 | 0.00 | ACOUNTANT CASH BOOK ,Municipal Fund |
| 43 | Canada Bank | 1435101008517 | 31-03-2019 | 11547715.00 | 31-03-2019 | 6440589.00 | 5107126.00 | ACOUNTANT CASH BOOK ,Municipal Fund |
| 44 | CENTRAL BANK | 3286447053 | 31-03-2019 | 1557003.00 | 31-03-2019 | 1557003.00 | 0.00 | ACOUNTANT CASH BOOK ,Municipal |

| | | | | | | | | Fund |
|----|----------------------|----------------|------------|------------|------------|------------|------------|---|
| 45 | United Bank of India | 44948850 | 31-03-2019 | 1453186.00 | 31-03-2019 | 1453186.00 | 0.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 46 | KGB | 40990100003387 | 31-03-2019 | 108459.20 | 31-03-2019 | 108459.20 | 0.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 47 | Indian Bank | 6619893964 | 31-03-2019 | 128372.00 | 31-03-2019 | 128372.00 | 0.00 | ACCOUNTANT CASH BOOK,Land right |
| 48 | Indian Bank | 6025240883 | 31-03-2019 | 36777.00 | 31-03-2019 | 33431.00 | 3346.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 49 | P.N.B | 32308 | 31-03-2019 | 0.00 | 31-03-2019 | 304009.00 | -304009.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 50 | Andhra Bank | 64610100003934 | 31-03-2019 | 1590642.00 | 31-03-2019 | 1590642.00 | 0.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 51 | Bank of Baroda | 26070100006086 | 31-03-2019 | 1927572.00 | 31-03-2019 | 1927572.00 | 0.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 52 | Bank of Baroda | 26070100001828 | 31-03-2019 | 9401822.35 | 31-03-2019 | 9401822.35 | 0.00 | ACCOUNTANT CASH BOOK,Kalyan mandap, High mast and other |
| 53 | Bank of India | 51031021000002 | 31-03-2019 | 383949.13 | 31-03-2019 | 383949.13 | 0.00 | ACCOUNTANT CASH BOOK ,TFC Grant |
| 54 | IDBI Bank | 161527 | 31-03-2019 | 4109462.00 | 31-03-2019 | 4109462.00 | 0.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 55 | ICICI | 776010010 | 31-03-2019 | 1142938.0 | 31-03-2019 | 1142938.0 | 0.00 | ACCOUNTANT |

| | | | | | | | | |
|----|---------------------|-----------------|------------|-------------|------------|-------------|------------|---|
| | BANK | 87 | 9 | 09 | | 0 | | NT CASH BOOK ,PMAY |
| 56 | IDBI Bank | 116619 | 31-03-2019 | 548013.00 | 31-03-2019 | 884005.00 | -335992.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 57 | ICICI BANK | 77601001008 | 31-03-2019 | 1553363.00 | 31-03-2019 | 1553363.00 | 0.00 | ACCOUNTANT CASH BOOK ,MP LAD |
| 58 | ICICI BANK | 77601000999 | 31-03-2019 | 1575544.00 | 31-03-2019 | 1575544.00 | 0.00 | ACCOUNTANT CASH BOOK ,Road Dev. Gr |
| 59 | ICICI BANK NFSA | 77601001001 | 31-03-2019 | 13115.00 | 31-03-2019 | 13115.00 | 0.00 | ACCOUNTANT CASH BOOK ,NFSA |
| 60 | ICICI BANK | 776010000755 | 31-03-2019 | 306587.16 | 31-03-2019 | 306587.16 | 0.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 61 | HDFC | 50100038426433 | 31-03-2019 | 17473689.00 | 31-03-2019 | 17473689.00 | 0.00 | ACCOUNTANT CASH BOOK ,Devolution Fund |
| 62 | HDFC | 1818145000118 | 31-03-2019 | 33536608.87 | 31-03-2019 | 33332380.87 | 204228.00 | ACCOUNTANT CASH BOOK ,TFC Grant |
| 63 | HDFC Bank | 1818145000012 | 31-03-2019 | 306676.88 | 31-03-2019 | 315899.68 | -9222.80 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 64 | Axis Bank | 0034 | 31-03-2019 | 6990.00 | 31-03-2019 | 6990.00 | 0.00 | ACCOUNTANT CASH BOOK ,Science Park collection |
| 65 | Axis Bank MV Tax Gr | 915010040428657 | 31-03-2019 | 154058.00 | 31-03-2019 | 154058.00 | 0.00 | ACCOUNTANT CASH BOOK ,Motor Vehicle Grant |
| 66 | Axis Bank | 916020046 | 31-03-2019 | 81680.00 | 31-03-2019 | 81680.00 | 0.00 | ACCOUNTANT |

| | | | | | | | | |
|----|-----------------------|-----------------|------------|---------------------|------------|---------------------|--------------------|---|
| | Aahaar | 061959 | 9 | | 9 | | | NT CASH BOOK,Aahaar |
| 67 | Axis Bank S/B | 713010100001779 | 31-03-2019 | 13293174.53 | 31-03-2019 | 12999675.53 | 293499.00 | ACCOUNTANT CASH BOOK,Municipal Fund |
| 68 | Union Bank Salary A/C | 480602010012165 | 31-03-2019 | 37870.00 | 31-03-2019 | 37870.00 | 0.00 | ACCOUNTANT CASH BOOK,Salary of Accountant & MIS |
| 69 | Union Bank | 480602010001585 | 31-03-2019 | 19344.14 | 31-03-2019 | 19344.14 | 0.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 70 | U.Co Bank | 8350101003810 | 31-03-2019 | 319208.82 | 31-03-2019 | 319208.82 | 0.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| 71 | SBI Non-LFS A/C | 30295838532 | 31-03-2019 | 111538.50 | 31-03-2019 | 111538.50 | 0.00 | ACCOUNTANT CASH BOOK, Pension |
| 72 | S.B.I LFS A/C | 30295824234 | 31-03-2019 | 82662.11 | 31-03-2019 | 82662.11 | 0.00 | ACCOUNTANT CASH BOOK, Pension |
| 73 | S.B.I Eve | 10659493956 | 31-03-2019 | 525216.00 | 31-03-2019 | 525216.00 | 0.00 | ACCOUNTANT CASH BOOK ,Municipal Fund |
| | GRAND TOTAL | | | 560212672.01 | | 563545941.81 | -3333269.80 | |

Reconciliation

RECONCILIATION

AXIS BANK-713010100001779,ACCOUNTANT CASH BOOK

| | |
|--|--------------------|
| CASH BOOK CB | 12999675.53 |
| ADD:-Chq no-207296 not encashed by 31.3.19 | 1,980.00 |
| ADD:-Chq no-207297not encashed by 31.3.19 | 1,500.00 |
| ADD:-Chq no-207301not encashed by 31.3.19 | 5,800.00 |
| ADD:-Chq no-207238not encashed by 31.3.19 | 14,263.00 |
| ADD:-Chq no-207391not encashed by 31.3.19 | 10,400.00 |

| | |
|--|--------------------|
| ADD:-Chq no-207392not encashed by 31.3.19 | 6,000.00 |
| ADD:-Chq no-207397not encashed by 31.3.19 | 4,557.00 |
| ADD:-Chq no-207398not encashed by 31.3.19 | 11,000.00 |
| ADD:-Chq no-207480not encashed by 31.3.19 | 11,000.00 |
| ADD:-Chq no-207533not encashed by 31.3.19 | 900.00 |
| ADD:-Chq no-224596not encashed by 31.3.19 | 5,000 |
| ADD:-Chq no-218526not encashed by 31.3.19 | 12,900.00 |
| ADD:-Chq no-218097not encashed by 31.3.19 | 33,600.00 |
| ADD:-Chq no-18476not encashed by 31.3.19 | 7,245.00 |
| ADD:-Chq no-18480not encashed by 31.3.19 | 10,500.00 |
| ADD:-Chq no-224316not encashed by 31.3.19 | 3,000.00 |
| ADD:-Chq no-224349not encashed by 31.3.19 | 3,000.00 |
| ADD:-Chq no-224353not encashed by 31.3.19 | 3,150.00 |
| ADD:-Chq no-224357not encashed by 31.3.19 | 3,742.00 |
| ADD:-Chq no-224209not encashed by 31.3.19 | 1,200 |
| ADD:-Chq no-224398not encashed by 31.3.19 | 16,000 |
| ADD:-Chq no-224481not encashed by 31.3.19 | 25,000 |
| ADD:-Chq no-224484not encashed by 31.3.19 | 3591 |
| ADD:-Chq no-224485 not encashed by 31.3.19 | 19,838 |
| ADD:-Chq no-224539not encashed by 31.3.19 | 1220 |
| ADD:-Chq no-224550not encashed by 31.3.19 | 5,000 |
| ADD:-Chq no-224580not encashed by 31.3.19 | 3,800 |
| ADD:-Chq no-224604not encashed by 31.3.19 | 5,000 |
| ADD:-Chq no-224608not encashed by 31.3.19 | 30,254 |
| ADD:-Chq no-224612not encashed by 31.3.19 | 1,673 |
| ADD:-Chq no-224623not encashed by 31.3.19 | 1780 |
| ADD:-Chq no-224624not encashed by 31.3.19 | 1008 |
| ADD:-Chq no-224625not encashed by 31.3.19 | 6324 |
| ADD:-Chq no-224626not encashed by 31.3.19 | 5000 |
| ADD:-Chq no-224627not encashed by 31.3.19 | 14000 |
| ADD:-Chq no-224628not encashed by 31.3.19 | 3284 |
| DEDUCT:-Less deposit on 6.4.16 & 22.11.17 | 10 |
| PASS BOOK CB | 13293174.53 |
| | |
| | |
| HDFC-1818145000012,ACCOUNTANT CASH BOOK | |
| CASH BOOK CB | 315899.68 |
| ADD:-Cheque -1138 not encashed by 31.3.19 | 8,585.00 |
| ADD:-Cheque 1230not encashed by 31.3.19 | 10,200.00 |
| ADD:-Cheque 1272not encashed by 31.3.19 | 1,500 |
| ADD:-Cheque 1427not encashed by 31.3.19 | 1,300 |
| ADD:-Cheque 1695not encashed by 31.3.19 | 900 |
| ADD:-Cheque 1704not encashed by 31.3.19 | 5,000 |
| ADD:-Cheque 1705not encashed by 31.3.19 | 5,000 |

| | |
|---|--------------------|
| ADD:-Cheque 1709not encashed by 31.3.19 | 5,000 |
| ADD:-Cheque 1783not encashed by 31.3.19 | 20000 |
| DEDUCT:-ch not cleared | 66708 |
| PASS BOOK CB | 306676.88 |
| | |
| | |
| HDFC - 18181450000118,ACCOUNTANT CASH BOOK | |
| CASH BOOK CB | 33332380.87 |
| ADD:-Chq no-67 not encashed by 31.3.19 | 2,04,228 |
| PASS BOOK CB | 33536608.87 |
| | |
| IDBI Bank-0254104000116619,ACCOUNTANT CASH BOOK | |
| CASH BOOK CB | 884005 |
| ADD:- Chq no-224835 not encashed by 31.3.19 | 55269 |
| ADD:- Chq no-230490 not encashed by 31.3.19 | 2,911 |
| DEDUCT:-A mount not taken | 394172 |
| PASS BOOK CB | 548013 |
| | |
| Indian Bank-6025240883,ACCOUNTANT CASH BOOK | |
| CASH BOOK CB | 33431 |
| ADD:-Chq -893366 not encashed by 31.3.19 | 3,346 |
| PASS BOOK CB | 36777 |
| | |
| Canara Bank- 1435101008517,,ACCOUNTANT CASH BOOK | |
| CASH BOOK CB | 6440589 |
| ADD:-Chq no-296370not encashed by 31.3.19 | 2,30,375.00 |
| ADD:-Chq no-805070not encashed by 31.3.19 | 10,23,429 |
| ADD:-Chq no-489198not encashed by 31.3.19 | 6,000 |
| ADD:-Chq no-378599not encashed by 31.3.19 | 8,19,414 |
| ADD:-Chq no-378600not encashed by 31.3.19 | 4,89,008 |
| ADD:-Chq no-388681not encashed by 31.3.19 | 10,35,700 |
| ADD:-Transferred to to Allahabad-3504 | 1500000 |
| ADD:-Less Paid in Ch No. 489217 | 3200 |
| PASS BOOK CB | 11547715 |
| | |
| SYNDICATE BANK-80722210011509,ACCOUNTANT CASH BOOK | |
| CASH BOOK CB | 11987196.91 |
| ADD:-Chq -82360 not encashed by 31.3.19 | 74,757 |
| ADD:-Chq -82371not encashed by 31.3.19 | 20,200 |
| ADD:-Chq -82376not encashed by 31.3.19 | 64,326 |
| ADD:-Chq -82377not encashed by 31.3.19 | 17,832 |

| | |
|--|--------------------|
| ADD:-Chq -82378not encashed by 31.3.19 | 22,066 |
| ADD:-Chq -82379not encashed by 31.3.19 | 36,540 |
| ADD:-Chq -82380not encashed by 31.3.19 | 13,095 |
| ADD:-Chq -82381not encashed by 31.3.19 | 5,250 |
| ADD:-Chq -82382not encashed by 31.3.19 | 58,741 |
| ADD:-Chq -82383not encashed by 31.3.19 | 9,475 |
| ADD:-Chq -82384not encashed by 31.3.19 | 18,500 |
| ADD:-Chq -82386not encashed by 31.3.19 | 3,908 |
| ADD:-Chq -82387not encashed by 31.3.19 | 3,192 |
| ADD:-Chq -82388not encashed by 31.3.19 | 10,000 |
| ADD:-Chq -82389not encashed by 31.3.19 | 20,000 |
| ADD:-Chq -82390not encashed by 31.3.19 | 5,250 |
| ADD:-Chq -82391not encashed by 31.3.19 | 5,557 |
| ADD:-Chq -82392not encashed by 31.3.19 | 5,000 |
| ADD:-Chq -82393not encashed by 31.3.19 | 2,91,692 |
| ADD:-Chq -82394not encashed by 31.3.19 | 1,83,735 |
| ADD:-Chq -82395not encashed by 31.3.19 | 3,70,672 |
| ADD:-Chq -82396not encashed by 31.3.19 | 2,27,774 |
| ADD:-Chq -82397not encashed by 31.3.19 | 49,905 |
| ADD:-Chq -82398not encashed by 31.3.19 | 12,000 |
| ADD:-Chq -82399not encashed by 31.3.19 | 57,005 |
| ADD:-Chq -82400not encashed by 31.3.19 | 32,595 |
| ADD:-Chq -82401not encashed by 31.3.19 | 11,573 |
| ADD:-Chq -82402not encashed by 31.3.19 | 12,026 |
| ADD:-Chq -82403not encashed by 31.3.19 | 18,129 |
| ADD:-Chq -82404not encashed by 31.3.19 | 44,234 |
| ADD:-Chq -82405not encashed by 31.3.19 | 19,084 |
| ADD:-Chq -82406not encashed by 31.3.19 | 14,772 |
| ADD:-Chq -82407not encashed by 31.3.19 | 9,238 |
| ADD:-Chq -82408not encashed by 31.3.19 | 16,679 |
| ADD:-Chq -82409not encashed by 31.3.19 | 18,461 |
| ADD:-Chq -82410not encashed by 31.3.19 | 30,032 |
| ADD:-Chq -82411not encashed by 31.3.19 | 29,374 |
| ADD:-Excess deposit | 5,157 |
| DEDUCT:-Cheques not cleared by banks | 9,57,267 |
| PASS BOOK CB | 12877755.91 |
| ALLAHABAD BANK-50428163504,ACCOUNTANT CASH BOOK | |
| CASH BOOK CB | 6408349 |
| DEDUCT:-Amount not cleared | 48903 |
| DEDUCT:-Chq. Rejected | 35,00,000.00 |
| PASS BOOK CB | 2859446 |

| AXIS-5997,SBM CASH BOOK | |
|--|-----------------|
| CASH BOOK CB | 42628500 |
| ADD:-return of chq no-219084/4.5.18,Baishnaba Charan | 4667 |
| ADD:-return of chq no-219084/4.5.18,Santosh Kumar | 4667 |
| ADD:-return of chq no-219084/4.5.18,Nadugopal Bag | 8000 |
| ADD:-return of chq no-219084/4.5.18,Gobinda Mandal | 8000 |
| ADD:-return of chq no-219084/4.5.18,Panchanan Das | 4667 |
| ADD:-return of chq no-219084/4.5.18,Deepak Ku Behera | 8000 |
| ADD:-chq no-018903/29.1.19 not encashed by 31.3.19 | 360 |
| ADD:-chq no-019072/29.3.19 encashed on 11.4.19 | 74001 |
| ADD:-chq no-019071/27.3.19 encashed on 3.4.19 | 12812 |
| PASS BOOK CB | 42753674 |
| AXIS-1429,NULM CASH BOOK | |
| CASH BOOK CB | 347635 |
| ADD:-Chq no-177778 not encashed by 31.3.19 | 18012 |
| PASS BOOK CB | 365647 |
| PNB-32308,ACCOUNTANT CASH BOOK | |
| CASH BOOK CB | 304009 |
| DEDUCT:-as Rs 3,04,009.00 was debited/transferred to DEAF a/c due to long time non transaction | 304009 |
| PASS BOOK CB | 0.00 |

Out of the above difference ,**Rs5777087.00** was unreconciled amount till 31.3.19 and it was asked through objection memo to produce the reconciled statement in audit, in response to the audit memo the local authority has replied that steps to be taken to reconciled the difference and produced to the audit ,till then it is kept under objection.

PARA: 6 STOCK POSITION

Paradeep Municipality - 2018-2019

| Slno | Material/Item | Opening Balance | Receipt | Issued | Closing Balance As per Audit | As per stock register | Remarks |
|------|--|-----------------|---------|--------|------------------------------|-----------------------|---------------------------------------|
| 1 | NVETER BATTERY | 0 | 2 | 0 | 2.00 | 2 | SRP-22, NULM |
| 2 | INVETER | 0 | 1 | 0 | 1.00 | 1 | SRP-23, NULM |
| 3 | PLASTIC CHAIR | 0 | 20 | 0 | 20.00 | 20 | SRP-17, NULM |
| 4 | OFFIC TABLE | 0 | 1 | 0 | 1.00 | 1 | SRP-16, NULM ASRAYA NEAR AHAR KENDRA, |
| 5 | SEEL ALMIRA | 0 | 1 | 0 | 1.00 | 1 | SRP-15, NULM, ASRAYA NEAR AHAR KENDRA |
| 6 | STEEL LOCKER | 0 | 5 | 0 | 5.00 | 5 | SRP-2, NULM |
| 7 | DECKER BED | 0 | 25 | 0 | 25.00 | 25 | SRP-1, NULM |
| 8 | grass cutter | 0 | 1 | 0 | 1.00 | 1 | Vol.-19, SRP-67 |
| 9 | Mini Fogging Machine | 2 | 0 | 0 | 2.00 | 2 | SRP-77 |
| 10 | Aspee Giant Fogging Machine | 2 | 0 | 0 | 2.00 | 2 | SRP-76 |
| 11 | Falcom premium Long Teeth Tree Scope Pole Saw | 4 | 0 | 0 | 4.00 | 4 | SRP-74 |
| 12 | Falcom Premium Long Teeth Tree fold away Pruning Saw | 2 | 0 | 0 | 2.00 | 2 | SRP-74 |
| 13 | Rree Prunner | 1 | 0 | 0 | 1.00 | 1 | SRP-73 |

| | | | | | | | | |
|----|---------------------------------|----|---|---|-------|----|--|-----------------------|
| | Machine | | | | | | | |
| 14 | Chain Saw Machine | 1 | 0 | 0 | 1.00 | 1 | | SRP-72 |
| 15 | Maha Prayan Vehicle | 1 | 0 | 0 | 1.00 | 1 | | SRP-159 |
| 16 | Water Tanker | 7 | 0 | 0 | 7.00 | 7 | | SRP-161 |
| 17 | Air Conditioner | 13 | 0 | 0 | 13.00 | 13 | | SRP-82,83,157,158,171 |
| 18 | T V Set | 1 | 0 | 0 | 1.00 | 1 | | SRP-47 |
| 19 | C.C.TV with Camera | 8 | 0 | 0 | 8.00 | 8 | | SRP-170 |
| 20 | Bicycle | 1 | 0 | 0 | 1.00 | 1 | | SRP-125 |
| 21 | Pump Set | 1 | 0 | 0 | 1.00 | 1 | | SRP-161 |
| 22 | Xerox Machine | 1 | 0 | 0 | 1.00 | 1 | | SRP-81 |
| 23 | Computer with Printer | 10 | 0 | 0 | 10.00 | 10 | | SRP-2,3,4 |
| 24 | Aqua Guard | 1 | 0 | 0 | 1.00 | 1 | | SRP-165 |
| 25 | DG Set Generator | 1 | 0 | 0 | 1.00 | 1 | | SRP-191 |
| 26 | New Road Sweeping Tractor | 1 | 0 | 0 | 1.00 | 1 | | SRP-155 |
| 27 | Grass Cutter Machine | 5 | 0 | 0 | 5.00 | 5 | | SRP-131,162 |
| 28 | Garbage Dustbin Lifting Trailor | 1 | 0 | 0 | 1.00 | 1 | | SRP-141 |
| 29 | SS Fog Fogging Machine | 1 | 0 | 0 | 1.00 | 1 | | SRP-121 |
| 30 | OR-21-B-20 62 Tempo | 1 | 0 | 0 | 1.00 | 1 | | SRP-101 |
| 31 | OR-21-B-20 60 Tempo | 1 | 0 | 0 | 1.00 | 1 | | SRP-81 |
| 32 | OR-21-B-20 61 Tempo | 1 | 0 | 0 | 1.00 | 1 | | SRP-91 |
| 33 | OD-21-3811 Ambulance | 1 | 0 | 0 | 1.00 | 1 | | SRP-184 |
| 34 | OR-21-4717 Ambassador CAR | 1 | 0 | 0 | 1.00 | 1 | | SRP-61 |
| 35 | OD-21-2430 JCB TRB9339 | 1 | 0 | 0 | 1.00 | 1 | | SRP-186 |
| 36 | OR-21-7170 | 1 | 0 | 0 | 1.00 | 1 | | SRP-194 |

| | | | | | | | | |
|----|-------------------------|---|---|---|------|---|--|--|
| | Tractor | | | | | | | |
| 37 | OR-21-7169 Tractor | 1 | 0 | 0 | 1.00 | 1 | | SRP-192 |
| 38 | OR-21D-467 9 Tractor | 1 | 0 | 0 | 1.00 | 1 | | SRP-21 |
| 39 | OR-21B-742 6 Tractor | 1 | 0 | 0 | 1.00 | 1 | | SRP-51 |
| 40 | OR-21-6082 Tractor | 1 | 0 | 0 | 1.00 | 1 | | SRP-61 |
| 41 | LED TV | 0 | 2 | 0 | 2.00 | 2 | | Electrical stock ,VOLL-VII,S RP-118 |

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.

PARA: 7 INVESTMENT

Paradeep Municipality - 2018-2019

| Slno | 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 Investm ent Ledger(In Rs:) | Differen ce(In Rs:) | Remarks |
|------|--|--------------------------|---|---------------------|---|---|-------------------------------|---|--|---------------------|---------|
| 1 | 01-04-2018 | 188419992.56 | 0.00 | 188419992.56 | 10231438.00 | 31-03-2019 | 198651430.56 | 31-03-2019 | 198651430.56 | 0.00 | |
| | GRAND TOTAL | 188419992.56 | 0.00 | 188419992.56 | 10231438.00 | | 198651430.56 | | 198651430.56 | 0.00 | |

DETAILS OF CB ON INVESTMENT & Comments :

The details of investment as on 31.3.19 are furnished below.

| Sl.No. | Name of Banks | TDR No. | Date of investment/reinvestment | Amount of investment as on 31.03.2019 | Rate of interest(%) | Date of Maturity | Maturity Value | Page No. of Investment Register | Remarks |
|--------|---------------|-----------------|---------------------------------|---------------------------------------|---------------------|------------------|----------------|---------------------------------|---|
| 1 | SBI | 424348 | 3.4.17 | 20883334 | 4.25 | | 20883334 | P-2 | |
| 2 | UNION | 516113 | 30.5.18 | 7325941 | 7 | 29.5.19 | 7833100 | P-4 | |
| 3 | UNION (2(a)) | 516471 | 29.5.18 | 8000000 | 6.75 | 1.6.19 | 8553823 | P-4 | UNION-516112 breaks in to two parts ,i.e.Rs10611404.00=(Rs8000000.00+Rs2611404.00) |
| 4 | UNION (2(b)) | 516472 | 29.5.18 | 2611404 | 6.75 | 1.6.19 | 2792186 | P-4 | |
| 5 | UCO | 8350310023525 | 3.7.18 | 6143440 | 6.6 | 20.9.19 | 6652749 | P-6 | |
| 6 | UCO | 8350310023518 | 3.7.18 | 11570386 | 6.5 | 20.9.19 | 12514611 | P-6 | |
| 7 | UCO | 8350310022696 | 2.5.18 | 21894743 | 6.25 | 2.5.19 | 23295572 | P-6 | |
| 8 | OGB | 409935004000036 | 28.5.18 | 17787054 | 7.35 | 28.5.19 | 19130880 | P-8 | |
| 9 | OGB | 40993500 | 28.5.18 | 245342 | 7.35 | 28.5. | 262456 | P-8 | |

| | | | | | | | | | |
|----|------|--------------------|--------------|--------------------------|------|-------------|--------------------------|------|--|
| | | 4000234 | | | | 19 | | | |
| 10 | HDFC | 50300093 163121 | 18.5.18 | 719356 75 | 7.1 | 18.5. 19 | 771807 00 | P-12 | |
| 11 | HDFC | 18184470 003716 | 30.5.18 | 122248 80.91 | 7.25 | 15.6. 19 | 131773 18.91 | P-12 | |
| 12 | HDFC | 50300112 577732 | 3.10.18 | 180292 30.65 | 7.4 | 3.10. 19 | 194008 74.65 | P-12 | |
| | | | TOTAL | 198651 430.56 | | | 211677 604.56 | | |

Investment in less rate of interest:-

It is noticed that a sum of **Rs 2,08,83,334.00** was as FD in SBI having TDR no-424348 with rate of interest 4.25 % where other bank FD interest at least 6.5 % . So it was asked through objection memo to explain why that amount was kept in SBI with less rate of interest.

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.19,86,51,430.56, as detailed above was kept under fixed deposits as on 31st. March 2019 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 - 2018-2019

| Slno | Advance Outstanding as on (DD MM YYYY) | Cashbook Name | Advance Outstanding (In Rs:) | Advance Paid during the Year under Audit(In Rs:) | Total(In Rs:) | Advance adjusted during the Year under Audit(In Rs:) | Advance Outstanding as per (DD MM YYYY) Audit | Advance Outstanding Audit (In Rs:) | Advance Outstanding as per (DD MM YYYY) Cash Book | Advance Outstanding Cash Book(In Rs:) | Difference(In Rs:) | Remarks |
|------|--|---------------|------------------------------|--|-------------------------|--|---|------------------------------------|---|---------------------------------------|--------------------|---------|
| 1 | 01-04-2018 | ALL CASH BOOK | 914821 8.10 | 280065 4.00 | 119488 72.10 | 219909 0.00 | 31-03-2019 | 974978 2.10 | 31-03-2019 | 974978 2.10 | 0.00 | |
| | GRAND TOTAL | | 914821 8.10 | 280065 4.00 | 119488 72.10 | 219909 0.00 | | 974978 2.10 | | 974978 2.10 | 0.00 | |

Comments :

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE AS ON 31.3.19:-

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE AS ON 31.3.19 (AS PER AUDIT):-

| SL NO | YEAR | AMOUNT OF ADVANCE OUTSTANDING | ADVANCE PAID | TOTAL | ADVANCE ADJUSTED | ADVANCE OUTSTANDING AS ON 31.3.19 |
|-------|--------------|-------------------------------|--------------|-------------|------------------|-----------------------------------|
| 1 | Upto 1996-97 | 3370085.100 | 0 | 3370085.100 | 0 | 3370085.100 |
| 2 | 1997-98 | 24182 | 0 | 24182.000 | 0 | 24182.000 |
| 3 | 1998-99 | 19838 | 0 | 19838.000 | 0 | 19838.000 |
| 4 | 1999-2000 | 131685 | 0 | 131685.000 | 0 | 131685.000 |
| 5 | 2000-2001 | 166950 | 0 | 166950.000 | 0 | 166950.000 |
| 6 | 2001-2002 | 10500 | 0 | 10500.000 | 0 | 10500.000 |
| 7 | 2002-2003 | 24939 | 0 | 24939.000 | 0 | 24939.000 |
| 8 | 2003-2004 | 102270 | 0 | 102270.000 | 0 | 102270.000 |
| 9 | 2004-2005 | 10500 | 0 | 10500.000 | 0 | 10500.000 |
| 10 | 2005-2006 | 1300 | 0 | 1300.000 | 0 | 1300.000 |
| 11 | 2006-2007 | 144464 | 0 | 144464.000 | 0 | 144464.000 |
| 12 | 2007-2008 | 83156 | 0 | 83156.000 | 0 | 83156.000 |
| 13 | 2008-2009 | 1980178 | 0 | 1980178.000 | 0 | 1980178.000 |
| 14 | 2009-2010 | 1019224 | 0 | 1019224.000 | 0 | 1019224.000 |
| 15 | 2010-2011 | 210570 | 0 | 210570.000 | 0 | 210570.000 |
| 16 | 2011-2012 | 278056 | 0 | 278056.000 | 0 | 278056.000 |
| 17 | 2012-2013 | 15000 | 0 | 15000.000 | 0 | 15000.000 |

| | | | | | | |
|----|--------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| 18 | 2013-2014 | 70924 | 0 | 70924.000 | 30000 | 40924.000 |
| 19 | 2014-2015 | 164950 | 0 | 164950.000 | 0 | 164950.000 |
| 20 | 2015-2016 | 267047 | 0 | 267047.000 | 0 | 267047.000 |
| 21 | 2016-2017 | 12000 | 0 | 12000.000 | 12000 | 0.000 |
| 22 | 2017-18 FA | 882000 | 0 | 882000.000 | 879000 | 3000.000 |
| 23 | 2017-18 GA | 158400 | 0 | 158400.000 | 100000 | 58400.000 |
| 24 | 2018-2019 FA | 0.00 | 1965000 | 1965000.000 | 976500 | 988500.000 |
| 25 | 2018-2019 GA | 0.00 | 835654 | 835654.000 | 201590 | 634064.000 |
| | TOTAL | 9148218.10 | 2800654.00 | 11948872.10 | 2199090.00 | 9749782.10 |

DETAILS OF ADVANCE ADJUSTED DURING 2018-19:-

| DETAILS OF ADVANCE ADJUSTED DURING 2018-19 | | | | | | | | |
|--|---------------------------------------|-----------------|-------------|---|---------------|------------|--------------|---------|
| SL NO | NAME & DESIGN OF ADVANCE HOLDER | PAID VR NO/DATE | PAID AMOUNT | PURPOSE | ADJ VR NO/DT | ADJ AMOUNT | FOR THE YEAR | REMARKS |
| 1 | Meneka Das(Sr Asst) | 145/07.05.18 | 8,000 | Exposure visit of EO | 1019/14.01.19 | 8,000 | 2018-19 | |
| 2 | Meneka Das(Sr Asst) | 580/14.8.18 | 20,000 | for conducting the Independence day-2018 programme. | 821/05.11.18 | 20,000 | 2018-19 | |
| 3 | Pravakar Swain (Da Issue & Diary) | 155/11.05.18 | 4,000 | Purchase of Postage stamp | 658/12.09.18 | 4,000 | 2018-19 | |
| 4 | Pravakar Swain (Da Issue & Diary) | 1888/12.01.2018 | 4,000 | Purchase of Postage stamp | 154/11.5.18 | 4,000 | 2017-18 | |
| 5 | Digamber Pradhan(Jr . Asst) | 555/06.08.18 | 7,590 | Purchase of chain saw machine | 726/05.10.18 | 7,590 | 2018-19 | |
| 6 | Duryodhan Patel, (Municipal Engineer) | 610/25.08.18 | 50,000 | L.S.G.Day-2018 | 1303/27.03.19 | 50,000 | 2018-19 | |
| 7 | Prabhu Prasad Dalai,(Jr | 652/06.09.18 | 50,000 | Purchase of Relief Materials | 697/22.09.18 | 50,000 | 2018-19 | |

| | | | | | | | | |
|----|--------------------------------|---|--------|--|------------------|--------|---------|--|
| | Asst.) | | | | | | | |
| 8 | Narayan majhi (O.T.C.) | 887/28.11.18 | 11,000 | Repairing of Vehicle OR-21-608 2 | 934/14.12.18 | 11,000 | 2018-19 | |
| 9 | Arun kumar Panigrahi (MIS CP) | 917/07.12.18 | 2,000 | Purchase of Delivery pipe bucket at Science Park | 1041/18.01.19 | 2,000 | 2018-19 | |
| 10 | Suprava Patra. H.M.O | 1165/20.02.19 | 18,000 | 3 nos bus Biju Yuva Vahini | 1316/30.03.19 | 18,000 | 2018-19 | |
| 11 | D.C.Nayak , ALO | 1933/29.01.18 | 50,000 | Legal Expense | 383/19.06.18 | 50,000 | 2017-18 | |
| 12 | Dillip Ku. Sahani | 1714/13.12.2017 | 14,000 | Repair of Vehicle | 1185/26.2.18 | 14,000 | 2017-18 | |
| 13 | Priya Ranjan Sahoo, Accountant | 1951/06.02.2018 | 12,000 | Exposure visit training to Rajsthan | 605/24.8.18 | 12,000 | 2017-18 | |
| 14 | Alekha Ch. Parida | 560/19.04.2016, 249/27.06.2016 & 548/16.09.2016 | 12,000 | for purchase of postage stamp | 260/18.5.18 | 12,000 | 2016-17 | |
| 15 | Pradyot Ku. Mohapatra | 92/15.04.2013 | 30,000 | for deposit of fitness & tax of 2 Nos Tractor | 416/22.6.18 | 30,000 | 2013-14 | |
| 16 | Prafulla Ku. Behera | 346/13.06.2017 | 20,000 | for purchase of office stationary items under NFSA | 473/10.7.18 | 20,000 | 2017-18 | |
| 17 | Narayan Majhi | 782/27.10.2018 | 15,000 | for purchase of cap | 1031/15.1.19 | 15,000 | 2018-19 | |
| 18 | Pravakar Swain | 659/12.09.2018 | 4,000 | for purchase of postage stamp | 1118/8.2.19 | 4,000 | 2018-19 | |
| 19 | Digambar Pradhan | 958/18.12.2018 | 12,000 | for purchase of diary & calendar for the | 1183 (7)/26.2.19 | 12,000 | 2018-19 | |

| | | | | | | | |
|--|--|--------------|-----------------|-----------|---|-----------------|--|
| | | | | year-2019 | | | |
| | | TOTAL | 3,43,590 | | | 3,43,590 | |
| | | | | - | - | | |

FESTIVAL ADVANCE DETAILS 2018-19:-

| FESTIVAL ADVANCE DETAILS 2018-19:- | | | | |
|---|--------------|---------|------------------|--------|
| OB | ADVANCE PAID | TOTAL | ADVANCE ADJUSTED | CB |
| 882000 | 1965000 | 2847000 | 1855500 | 991500 |

YEAR WISE BREAK UP OF ADVANCE ADJUSTED DURING 2018-19 (AS PER AUDIT):-

| SL NO | YEAR | GA | | TOTAL |
|-------|--------------|---------------|----------------|----------------|
| | | AMOUNT | AMOUNT | |
| 1 | 2013-14 | 30000 | 0 | 30000 |
| 2 | 2016-17 | 12000 | 0 | 12000 |
| 3 | 2017-18 | 100000 | 879000 | 979000 |
| 4 | 2018-19 | 201590 | 976500 | 1178090 |
| | TOTAL | 343590 | 1855500 | 2199090 |

DETAILS OF ADVANCE OUTSTANDING AS ON 31.3.19

| SL NO | NAME & DESIGN OF ADVANCE HOLDER | REFERENC E TO VR NO&DATE OF PAYMENT OF ADVANCE | AMOUNT OF ADVANCE OUTSTANDING | | TOTAL | PURPOSE OF ADVANCE | NAME & DESIGN OF OFFICER RESPONSIBLE FOR PAYMENT |
|-------|---------------------------------|--|---|---|-------|-------------------------------|--|
| | | | FOR MORE THAN ONE YEAR(paid during 2017-18) | FOR LESS THAN ONE YEAR(paid during 2018-19) | | | |
| 1 | Rajendra Nayak, HMO | 1662/23.11.2017 | 23400 | | 23400 | Tsunami Mock Drill | DILLIP KU.MOHAN TY |
| 2 | Pradyut Kumar Mohapatra | 669/22.08.2017 | 15000 | | 15000 | Repair of vehicle OR-21B-2061 | DILLIP KU.MOHAN TY |
| 3 | Narayan Majhi ,OTC | 1799/26.12.17 | 20000 | | 20000 | Election work | DILLIP KU.MOHAN TY |
| 5 | Swagatika Mishra | 323/4.6.18 | 0 | 10000.00 | 10000 | Advance for conducting | DILLIP KU.MOHAN |

| | | | | | | | |
|----|--------------------|-----------------|---|-----------|--------|--|--------------------|
| | | | | | | the meeting programme of "Pari Rath"; awareness on dt.04.06.2018 | TY |
| 6 | Narayan Majhi | 558/7.8.18 | 0 | 5000 | 5000 | Advance for purchase of spare parts for Auto tipper. | DILLIP KU.MOHAN TY |
| 7 | Pratap Ku. Nayak | 621/4.9.18 | 0 | 16000.00 | 16000 | Payment of advance for conducting Tsunami Mock drill on dt.05.09.2018 | DILLIP KU.MOHAN TY |
| 8 | Arun Ku. Panigrahi | 884/26.11.18 | 0 | 1500.00 | 1500 | Payment for purchase more space for gmail account of this office. | DILLIP KU.MOHAN TY |
| 9 | Menaka Das | 1017/14.01.2019 | 0 | 100000.00 | 100000 | Advance for conducting the programme "PEETHA"; from 15.01.2019 to 20.01.2019 | DILLIP KU.MOHAN TY |
| 10 | P.P,Dalai, Jr Asst | 1037/15.01.2019 | 0 | 50000.00 | 50000 | Payment of advance to 5 Nos. Nodal Officer of 5 Nos. PEETHA programme camp | DILLIP KU.MOHAN TY |
| 11 | Purusottam Mallick | 1038/17.01.2019 | 0 | 25000.00 | 25000 | Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme, | DILLIP KU.MOHAN TY |
| 12 | MANAS | 1038/17.01. | 0 | 30000.00 | 30000 | Advance to | DILLIP |

| | | | | | | | |
|----|--------------------|-----------------|---|----------|-------|---|--------------------|
| | RANJAN MURMU | 2019 | | | | 5 Nos. PEETHA camp incharge for conducting the PEETHA programme, | KU.MOHAN TY |
| 13 | Pranati Barik | 1038/17.01.2019 | 0 | 25000.00 | 25000 | Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme, | DILLIP KU.MOHAN TY |
| 14 | Dipika Sahoo | 1038/17.01.2019 | 0 | 25000.00 | 25000 | Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme, | DILLIP KU.MOHAN TY |
| 15 | Dhruba Ch. Nayak | 1038/17.01.2019 | 0 | 25000.00 | 25000 | Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme, | DILLIP KU.MOHAN TY |
| 16 | Purusottam Mallick | 1047/22.01.2019 | 0 | 25000.00 | 25000 | Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme, | DILLIP KU.MOHAN TY |
| 17 | MANAS RANJAN MURMU | 1047/22.01.2019 | 0 | 45000.00 | 45000 | Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme, | DILLIP KU.MOHAN TY |
| 18 | Pranati Barik | 1047/22.01.2019 | 0 | 25000.00 | 25000 | Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA | DILLIP KU.MOHAN TY |

| | | | | | | | |
|----|---------------------------|--------------------|---|----------|-------|--|--------------------|
| | | | | | | programme, | |
| 19 | Dipika Sahoo | 1047/22.01.2019 | 0 | 20000.00 | 20000 | Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme, | DILLIP KU.MOHAN TY |
| 20 | Dhruba Ch. Nayak | 1047/22.01.2019 | 0 | 20000.00 | 20000 | Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme, | DILLIP KU.MOHAN TY |
| 21 | Akhila Ranjan Swain | 1048/25.01.2019 | 0 | 20000.00 | 20000 | Payment of advance for conducting Republic Day-2019 | DILLIP KU.MOHAN TY |
| 22 | Dhruba Ch. Nayak | 1051/01.02.2019 | 0 | 27564.00 | 27564 | Advance for filling of certificate case against Holding owners. | DILLIP KU.MOHAN TY |
| 23 | Arun Ku. Panigrahi | 1103/06.02.2019 | 0 | 5000.00 | 5000 | Advance for maintenance of science park. | DILLIP KU.MOHAN TY |
| 24 | Munsiraj Singh | 1119/08.02.2019 | 0 | 4000.00 | 4000 | Advance for purchase of postage stamp. | DILLIP KU.MOHAN TY |
| 25 | Purusottam Mallick | 1158(1)/16.02.2019 | 0 | 20000.00 | 20000 | Advance for conducting PEETHA programme for the month February-2019 at cluster-1 | DILLIP KU.MOHAN TY |
| 26 | Priti Priyadarshini Sahoo | 1158(2)/16.02.2019 | 0 | 20000.00 | 20000 | Advance for conducting PEETHA programme for the month February-2019 at | DILLIP KU.MOHAN TY |

| | | | | | | | |
|----|--------------------|----------------------------|--------------|---------------|---------------|--|--------------------|
| | | | | | | cluster-2 | |
| 27 | Pranati Barik | 1158 (3)/16.02.20 19 | 0 | 20000.00 | 20000 | Advance for conducting PEETHA programme for the month February-2019 at cluster-3 | DILLIP KU.MOHAN TY |
| 28 | Dipika Sahoo | 1158 (4)/16.02.20 19 | 0 | 20000.00 | 20000 | Advance for conducting PEETHA programme for the month February-2019 at cluster-4 | DILLIP KU.MOHAN TY |
| 29 | Dhruba Ch. Nayak | 1158 (5)/16.02.20 19 | 0 | 20000.00 | 20000 | Advance for conducting PEETHA programme for the month February-2019 at cluster-4 | DILLIP KU.MOHAN TY |
| 30 | Purusottam Mallick | 1182/26.02.2018 | 0 | 30000.00 | 30000 | Advance for servicing of water tankers of this office | DILLIP KU.MOHAN TY |
| | | TOTAL | 58400 | 634064 | 692464 | | |

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 Of **Rs.58400.00** is treated as unsecured advance which needs to be surcharged and also Festival advance of 2017-18 balance amount of **Rs 3000.00** from Kalpataru Patra should be recovered.

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, each 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. **97,49,782.10** remain unadjusted as on 31st March 2019 . Hence the Executive Officer is suggested to take effective steps for adjustment of advance either through vouchers or effecting recovery.

Person(s) Responsible for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------------|-------------|--------------------------|----------------|
| 1 | Rajendra Nayak, HMO | HMO | PARADEEP MUNICIPALITY | 11700 |
| 2 | Pradyut Kumar Mohapatra,TC | TC | PARADEEP MUNICIPALITY | 7500 |
| 3 | Narayan Majhi ,OTC | TC | PARADEEP MUNICIPALITY | 10000 |
| 4 | DILLIP KU.MOHANTY,EO | EO | PARADEEP MUNICIPALITY | 29200 |
| 5 | KALPATARU PATRA,SWEEPER | SWEEPER | PARADEEP MUNICIPALITY | 3000 |

PARA: 9 GRANTS
Paradeep Municipality - 2018-2019

| S/no | Grants Outstanding as on (DD MM YYYY) | Grants Outstanding (In Rs:) | Grants Received during the Year under Audit(In Rs:) | Total(In Rs:) | Grants Spent during the Year under Audit(In Rs:) | Grants unspent as on (DD MM YYYY) | Grants unspent (In Rs:) | Remarks |
|------|---------------------------------------|-----------------------------|---|---------------------|--|-----------------------------------|-------------------------|---------|
| 1 | 01-04-2018 | 370903533.00 | 215442831.00 | 586346364.00 | 139679816.00 | 31-03-2019 | 446666548.00 | |
| | GRAND TOTAL | 370903533.00 | 215442831.00 | 586346364.00 | 139679816.00 | | 446666548.00 | |

Comments :
DETAILS OF GRANTS RECEIVED DURING THE YEAR 2018-19:-
DETAILS OF GRANTS RECEIVED IN PARADEEP MUNICIPALITY FOR THE FINANCIAL YEAR-2018-19

| SL NO | GO NO | Name of scheme | AMOUNT |
|-------|----------------------------|--|-------------|
| 1 | 13788/31.05.2018(4 th SFC) | Salary.Entry Tax & Establishment Grant | 3,02,16,000 |
| 2 | 1634/22.01.19 | | 1,51,08,000 |
| 3 | 26966/09.10.18 | | 1,51,08,000 |
| 4 | 16752/28.06.18 | Creation of capital Asset | 9,28,000 |
| 5 | 1602/22.01.19 | | 9,28,000 |
| 6 | 17022/30.06.18 | Arrear Prnsion & Basic Service | 1,41,71,000 |
| 7 | 30069/22.11.18 | | 1,41,70,000 |
| 8 | 17969/07.07.18 | Devolution Fund | 91,71,000 |
| 9 | 29896/19.11.2018 | | 91,72,000 |

| | | | |
|----|---------------------------------|--|---------------------|
| 10 | 29896/03.07.18 | Motor Vehicle Tax | 29,63,000 |
| 11 | 17393/03.07.18 | | 29,63,000 |
| 12 | 20957/30.07.18 | 14 th finance commission | 1,66,22,000 |
| 13 | 30110/22.11.18 | | 1,66,22,000 |
| 14 | 22310/04.08.18 | Maintenance of Non - Residential- Building | 3,96,627 |
| 15 | 22315/04.08.18 | Maintenance of Roads& Bridge | 25,04,765 |
| 16 | 25308/12.09.18 | Sitting fee to Honorarium | 64,800 |
| 17 | | Unnati | 3,45,00,000 |
| 18 | 1814/28.01.19 | urban sanitation | 1,15,12,000 |
| 19 | ONLINE TRANFER | Swachha Bharat Mission | 90,22,803 |
| 20 | | Aahar Yojana | 61,78,050 |
| 21 | | Biju Yuba Bahini | 8,34,500 |
| 22 | 13288/28.5.18 | OULM/NULM | 186000 |
| 23 | 26746/5.10.18 |do..... | 279000 |
| 24 | 26746/5.10.18 |do..... | 923286 |
| 25 | ONE LINE-SUDA NO-241/29.1.19 |do..... | 36000 |
| 26 | 30059/22.11.18 | Maintenance of Capital Asset | 4,32,000 |
| 27 | 22315/04.08.18 | | 4,31,000 |
| | | TOTAL | 21,54,42,831 |

DETAILS OF POSITION OF GRANT FOR THE YEAR 2018-19:-
STATEMENT - F
DETAILS OF POSITION OF GRANT FOR THE YEAR 2018-19

| SI.No | Head of Account | OB as on 1.4.18 | Receipt during 18-19 | Total | Expenditure during 18-19 | CB as on 31.3.19 |
|-------|--|-----------------|----------------------|-----------|--------------------------|------------------|
| 1 | Octroi Compensation Grant | 223754610 | 60432000.00 | 284186610 | 44289168 | 239897442 |
| 2 | SJSRY Grants | 416024.00 | | 416024 | | 416024 |
| 3 | Harischandra Sahayata | 207000.00 | | 207000 | 197000 | 10000 |
| 4 | Chilika Dev. Authority | 28000.00 | | 28000 | | 28000 |
| 5 | Performance based Incentive | 505113.00 | | 505113 | | 505113 |
| 6 | Solid Waste Management | 0.00 | | 0 | | 0 |
| 7 | Cyclone Relief | 0.00 | | 0 | | 0 |
| 8 | Accounting Reform Grant | 80000.00 | | 80000 | | 80000 |
| 9 | Purchase of Fax Machine | 25500.00 | | 25500 | | 25500 |
| 10 | Const. of Slaughter House | 25000.00 | | 25000 | | 25000 |
| 11 | Urban Statistics HR | 38540.00 | | 38540 | | 38540 |
| 12 | 13th FCA-GABG | 23089696.00 | | 23089696 | 0 | 23089696 |
| 13 | Relief-Philine | 555922.00 | | 555922 | | 555922 |
| 14 | MLA LAD | 250000.00 | | 250000 | | 250000 |
| 15 | MPLAD | 5315286.00 | 0.00 | 5315286 | | 5315286 |
| 16 | Creation of Capital Asset/Urban Asset | 403480.00 | 1856000.00 | 2259480 | | 2259480 |
| 17 | Maint. Of Capital Asset | 466367.00 | 863000.00 | 1329367 | | 1329367 |
| 18 | 13th/14th FCA- Road & Bridge | 10530589.00 | 33244000.00 | 43774589 | 13631346 | 30143243 |
| 19 | Maintenance of road & bridge Road & Bridge | 6192951.00 | 2504765.00 | 8697716 | 6513557 | 2184159 |

| | | | | | | |
|----|---|------------------|------------------|------------------|------------------|------------------|
| 20 | Road Development Grant | 6258818.00 | 0.00 | 6258818 | 5978956 | 279862 |
| 21 | 4th SFC | 6663940.00 | 11512000.00 | 18175940 | 14800189 | 3375751 |
| 22 | Devolution Fund | 50736362.00 | 18343000.00 | 69079362 | 3709097 | 65370265 |
| 23 | City Devt. Grant | 0.00 | 0.00 | 0 | | 0 |
| 24 | Non-Residential Office Building | 819057.00 | 396627.00 | 1215684 | | 1215684 |
| 25 | Protection of Govt. Land | 500000.00 | 0.00 | 500000 | | 500000 |
| 26 | OULM/NULM | 2173723.00 | 1424286.00 | 3598009 | 3258576 | 339433 |
| 27 | Swachha Bharat Mission | 0.00 | 9022803.00 | 9022803 | 4242224 | 4780579 |
| 28 | PMAY | 0.00 | 0.00 | 0 | | 0 |
| 29 | NFSA | 13080.00 | 0.00 | 13080 | | 13080 |
| 30 | Aahar Yojana | 1810420.00 | 6178050.00 | 7988470 | 6254404 | 1734066 |
| 31 | Entertainment grant | 0.00 | 0.00 | 0 | | 0 |
| 32 | UNNATI | 0.00 | 34500000.00 | 34500000 | 26414133 | 8085867 |
| 33 | Biju Yuba Bahini | 0.00 | 834500.00 | 834500 | 800000 | 34500 |
| 34 | CSR grant from PPT | 0.00 | 0.00 | 0 | | 0 |
| 35 | Dead body carrier van | 0.00 | 0.00 | 0 | | 0 |
| 36 | Cycle rally | 0.00 | 0.00 | 0 | | 0 |
| | TOTAL | 340859478 | 181111031 | 521970509 | 130088650 | 391881859 |
| | OTHERS | | | 0 | | 0 |
| 1 | Election & Census | 25200 | 0.00 | 25200 | | 25200 |
| 2 | M.V. Tax | 7583081.00 | 5926000.00 | 13509081 | 666295 | 12842786 |
| 3 | SA/DA of Chairman & Councillors | 67500.00 | 64800.00 | 132300 | 45900.00 | 86400 |
| 4 | Cyclone Relief | 143595.00 | 0.00 | 143595 | | 143595 |
| 5 | Pension LFS/Non LFS staff/Arrear Pnsion & Basic Service | 21669579.00 | 28341000.00 | 50010579 | 8878971 | 41131608 |
| 6 | National Voters Day | 350400.00 | | 350400 | | 350400 |
| 7 | Drinking water | 196700.00 | | 196700 | | 196700 |
| 8 | Manual Scavengers | 8000.00 | | 8000 | | 8000 |

| | | | | | | |
|--|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | TOTAL | 30044055.00 | 34331800.00 | 64375855.00 | 9591166.00 | 54784689.00 |
| | G.TOTAL | 370903533.00 | 215442831.00 | 586346364.00 | 139679816.00 | 446666548.00 |

LOW LEVEL OF UTILISATIN OF GRANTS:-

Rule 171(3)(1) of OGFR Vol-I, provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous year's grant has either to be surrendered to Govt., or it has to be taken into accounts in subsequent year's grant with prior approval of the sanctioning authority. On going through the previous year audit report, it is noticed that on 1st. April '2018, a huge amount of unspent balances of Rs. **37,09,03,533.00** was lying with this Municipality under various schemes for years together. Fresh grants were also released without verifying the unspent position of earlier grants.

From the above table, it may be seen that the expenditure incurred was only **Rs. 13,96,79,816.00** while total fund available was **Rs 58,63,46,364.00**, the percentage of utilisation of the grants in Municipality is very low in comparison to the total grants available for utilisation under different developmental schemes.

The overall utilisation of grants of this ULB for the year 2018-19 is **23.82%** only. This indicates that the Govt. money released to this Municipality for developmental works is not being utilized for the intended purposes in time. The delay in implementation of developmental programmes defeats the very purpose of the schemes.

So the local authority is suggested to chalk out effective steps to overcome this.

PARA: 10 UTILISATION CERTIFICATE

Paradeep Municipality - 2018-2019

| S/no | U.C Outstanding as on (DD MM YYYY) | U.C Outstanding (In Rs:) | U.C due for submission during the period under Audit(In Rs:) | Total(In Rs:) | U.C Submitted during the period under Audit(In Rs:) | U.C needs to be submitted as on outstanding as on (DD MM YYYY) | U.C needs to be submitted as on outstanding (In Rs:) | Remarks |
|------|------------------------------------|--------------------------|--|---------------------|---|--|--|---------|
| 1 | 01-04-2018 | 137779680.00 | 139679816.00 | 277459496.00 | 44118170.00 | 31-03-2019 | 233341326.00 | |
| | GRAND TOTAL | 137779680.00 | 139679816.00 | 277459496.00 | 44118170.00 | | 233341326.00 | |

Comments :
YEAR WISE BREAK UP OF U.C. PENDING AS ON 31.3.19

| | |
|--------------|------------------|
| UPTO 2014-15 | 17307433 |
| 2015-16 | 4111392 |
| 2016-17 | 26922486 |
| 2017-18 | 45320199 |
| 2018-19 | 139679816 |
| TOTAL | 233341326 |

DETAILS OF UC SUBMITTED DURING 2018-19:-
DETAILS OF UC SUBMITTED DURING 2018-19

| SI No | Letter no/Date | Amount | Year of Grant | Name of Scheme | To whom sent/submitted |
|-------|----------------|----------|---------------|---------------------------------|---|
| 1 | 4040/27.6.18 | 28114000 | 2017-18 | Octroi Compensation | Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. ,Bhubaneswar. |
| 2 | ...do.... | 1440308 | 2017-18 | Arrear Pension & Basic Services | Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. ,Bhubaneswar. |
| 3 | 6154/25.8.18 | 2536000 | 2016-17 | 14th F.C. | Director |

| | | | | | |
|---|--------------|-----------------|---------|------------|--|
| | | | | (GABG) | Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. ,Bhubaneswar. |
| 4 | 4042/27.6.18 | 1333100 | 2016-17 | 14th FC | Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. ,Bhubaneswar. |
| 5 | ...do.... | 6077841 | 2017-18 | 14th FC | Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. ,Bhubaneswar. |
| 6 | ...do.... | 775101 | 2017-18 | MRB | Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. ,Bhubaneswar. |
| 7 | ...do.... | 2700401 | 2017-18 | DEVOLUTION | Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. ,Bhubaneswar. |
| 8 | ...do.... | 1141419 | 2017-18 | MV TAX | Director Municipal Admn. Ex-officio Addl Secy. to Govt., H & UD Dept. ,Bhubaneswar. |
| | TOTAL | 44118170 | | | |

YEAR WISE BREAK UP OF UC SUBMITTED DURING 2018-19:-

| YEAR WISE BREAK UP OF U.C. SUBMITTED DURING 2018-19 | |
|--|-----------------|
| 2016-17 | 3869100 |
| 2017-18 | 40249070 |
| TOTAL | 44118170 |

COMMENTS ON SUBMISSION OF U.C.:-

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. **23,33,41,326.00** was lying outstanding against this Municipality as on 31st. March 2019. This shows the lack of promptness in submission of UC by the local authority. The percentage of submission of UC of this Municipality is **15.90 %**.

The E.O. is suggested to take special drive to minimize the pendency.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

Less credit of collection amount from MR/DCR to cashier's cash book:-

On checking of Money receipt books w.r.to DCRs and Cashier's cash book, it is noticed that a sum of Rs.200.00 has been less credited to Municipal fund on dtd 26.2.19. The details of such cases are furnished below.

| H/A | MR NO | Amount collected | Amount credited to cashier cash book | Less amount credited | Name of the TC |
|-------------------------------------|--------------|------------------|--------------------------------------|----------------------|-----------------------|
| Sanitation service Tax, ward no-8,9 | 41989 | 200.00 | 0.00 | 200.00 | Ashok Parida, Jamadar |
| | TOTAL | 200.00 | 0.00 | 200.00 | |

So it was asked through objection memo to recover the said amount of **Rs 200.00** and local authority agreed and recovered from ashok Parida vide MR No-57902/5.12.19 and verified by audit.

11.2 -

Cash refunded vide MR not deposited in bank:-

It is noticed that after OAP disbursement a sum of Rs 7900.00 refunded vide MR No-37150/10.12.18 was neither taken in cash book nor deposited in bank. So it was asked through objection memo to recover the said amount of **Rs 7900.00** and local authority agreed and recovered vide MR No-57982/24.1.2020.

11.3 -

Cash refunded vide MR not deposited in bank:-

It is noticed that after OAP disbursement a sum of Rs 300.00 refunded vide MR No-37106/7.11.18 was neither taken in cash book nor deposited in bank. So it was asked through objection memo to recover the said amount of **Rs 300.00** and local authority agreed and recovered vide MR No-57983/24.01.2020.

11.4 -

Less refund of cash in OAP:-

It is noticed that a sum of **Rs 200.00** has been less refunded to OAP account as detailed below .

| Month | Amount received by TC | Amount disbursed | Amount due for refund | Amount refunded | Less amount refunded | TC |
|---------|-----------------------|------------------|-----------------------|-----------------|----------------------|-----------|
| June-18 | 47000.00 | 46700.00 | 300.00 | 100.00 | 200.00 | PK Mishra |

So it was asked through objection memo to recover the said amount of Rs 200.00 and local authority agreed and recovered from ashok P K Mishra vide MR No-57977/21.2.2020 and verified by audit.

11.5 -

Less deposit in Cashier cash book:-

Amount collected vide MR as detailed below neither taken in cashier cash book nor deposited in bank.

| MR NO/DATE | AMOUNT | REMARKS |
|----------------|----------------|---------|
| 34679/30.10.18 | 2366.00 | |
| 34649/22.9.18 | 2000.00 | |
| TOTAL | 4366.00 | |

So it was asked through objection memo to recover the said amount of Rs 4366.00 and local authority agreed and recovered from Prabhupada Dalai vide MR No-61402/03.02.2020.

11.6 -

Less deposit in Cashier cash book:-

Amount collected vide MR as detailed below neither taken in cashier cash book nor deposited in bank.

| MR NO | DATE | AMOUNT COLLECTED | AMOUNT DEPOSITED | BALANCE DUE FOR DEPOSIT |
|-------|--------------|------------------|------------------|-------------------------|
| 50336 | 26-04-2019 | 5280 | 5280 | 0 |
| 50337 | 26-04-2019 | 11568 | 11568 | 0 |
| 50338 | 26-04-2019 | 482 | 482 | 0 |
| 50339 | 26-04-2019 | 22600 | 22600 | 0 |
| 48612 | 26-04-2019 | 25500 | 0 | 25500 |
| 48613 | 26-04-2019 | 25500 | 0 | 25500 |
| 48614 | 26-04-2019 | 500 | 0 | 500 |
| 48615 | 26-04-2019 | 500 | 0 | 500 |
| | TOTAL | 91930 | 39930 | 52000 |

So it was asked through objection memo to recover the said amount of Rs 52000.00 and local authority agreed and recovered from Prabhupada Dalai vide MR No-61403/03.02.2020.

11.7 -

11.8 -

Less deposit in Cashier cash book:-

Amount collected vide MR as detailed below neither taken in cashier cash book nor deposited in bank.

| MR NO | DATE | AMOUNT COLLECTED | AMOUNT DEPOSITED | BALANCE DUE FOR DEPOSIT |
|-------|------------|------------------|------------------|-------------------------|
| 50336 | 26-04-2019 | 5280 | 5280 | 0 |
| 50337 | 26-04-2019 | 11568 | 11568 | 0 |
| 50338 | 26-04-2019 | 482 | 482 | 0 |
| 50339 | 26-04-2019 | 22600 | 22600 | 0 |
| 48612 | 26-04-2019 | 25500 | 0 | 25500 |
| 48613 | 26-04-2019 | 25500 | 0 | 25500 |
| 48614 | 26-04-2019 | 500 | 0 | 500 |
| 48615 | 26-04-2019 | 500 | 0 | 500 |

| | | | | |
|--|--------------|--------------|--------------|--------------|
| | TOTAL | 91930 | 39930 | 52000 |
|--|--------------|--------------|--------------|--------------|

So it was asked through objection memo to recover the said amount of Rs 52000.00 and local authority agreed and recovered from Prabhupada Dalai vide MR No-61403/03.02.2020.

PARA: 12 LOSS OF STOCK & STORE
12.1 -
Loss of POL:-

On checking of purchased invoice/credit memo of OCEANIC WAVES, BHANJA SARANI, Paradip poet filling station it is noticed that 70 ltrs of diesel purchased vide coupon no-2098/1.9.2018 for vehicle bearing no-OR-21-2430, but as per log book of the said vehicle this amount of fuel was not used on that date. So it was asked through objection memo that why the expenditure towards cost of fuel of 70ltr @74.99 =Rs 5249.30 or 5249.00 would not be suggested for recovery from the person concerned.

In response to audit memo the local authority agreed to recover the said amount from the person concerned.

Person(s) Responsible for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------|-------------|-----------------------|----------------|
| 1 | SUBASH MOHARANA, DRIVER | DRIVER | PARADEEP MUNICIPALITY | 2624 |
| 2 | Narayan Majhi ,OTC | TC | PARADEEP MUNICIPALITY | 2625 |

12.2 - OSP-91
Loss of POL:-

On checking of purchased invoice/credit memo of filling stations 120.00 ltrs of diesel purchased for vehicle bearing no cited below, but as per log book of the said vehicle this amount of fuel was not used on that date. So it was asked through objection memo that the expenditure towards cost of fuel of Rs 8307.50 or 8308.00 would not suggested for recovery from the person concerned.

| vehicle no | filling station | bill no | date | slip no | qty in ltrs purchased | qty in ltrs used as per log book | differenc e | rate/ltr | excess paid |
|------------|-----------------|---------|--------|---------|-----------------------|----------------------------------|-------------|----------|-------------|
| OD21C88 | Paradip | 26498 | 2.4.18 | 919 | 20 | 0 | 20 | 68.87 | 1377.40 |

| | | | | | | | | | |
|--------------|----------------------------------|-------|---------|--------------|------------|----------|------------|-------|----------------|
| 70 | co-operative filling stn | | | | | | | | |
| ...do..... | Paradip co-operative filling stn | 26501 | 3.4.18 | 911 | 20 | 0 | 20 | 69.01 | 1380.20 |
| ...do..... | Paradip co-operative filling stn | 27062 | 18.4.18 | 967 | 20 | 0 | 20 | 69.4 | 1388.00 |
| OR21608 2 | Paradip co-operative filling stn | 26484 | 2.4.18 | 909 | 30 | 0 | 30 | 68.87 | 2066.10 |
| ...do..... | oceanic wave | 63769 | 22.4.18 | | 30 | 0 | 30 | 69.86 | 2095.80 |
| | | | | TOTAL | 120 | 0 | 120 | | 8307.50 |

In response to audit memo the local authority agreed to recover the said amount from the person concerned.

Person(s) Responsible for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|----------------------------|-------------|-----------------------|----------------|
| 1 | Pradyut Kumar Mohapatra,TC | TC | PARADEEP MUNICIPALITY | 8308 |
| | | | | |

12.3 -
Loss of POL:-

On checking of purchased invoice/credit memo of OCEANIC WAVES,BHANJA SARANI,Paradip poet filling station it is noticed that 20 ltrs of diesel purchased vide coupon no/invoice no-29963/1261/10.7.18 for vehicle bearing no-OR-21-C-8916, but as per log book of the said vehicle this amount of fuel was not used on that date. So it was asked through objection memo that why the expenditure towards cost of fuel of 20ltr @72.85 =Rs **1451.80 or 1452.00** would not suggested for recovery from the person concerned.***In response to audit memo the local authority agreed to recover the said amount from the person concerned.***

Person(s) Responsible for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|--------------------|-------------|-----------------------|----------------|
| 1 | Narayan Majhi ,OTC | TC | PARADEEP MUNICIPALITY | 1452 |
| | | | | |

PARA: 13 AUDIT OF RECEIPTS
13.1 -
ASSESSMENT OF TAXES

Register of taxes as required under Rule-177 of O.M.Rele-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 objection memo.

The new & Re-assessment figure during the year 2018-19 is given below.

| Particulars | No of cases | Holding |
|----------------|-------------|-----------|
| New assessment | 12 | 59579.00 |
| Re-assessment | 26 | 307097.00 |

13.2 -
Target and achievement of each Tax Collector.

target & achievement of tax collectors 2018-19

| sl no | name of the rax collector | ward no | target(in Rs) | achievement(in Rs) | Remarks |
|-------|---------------------------|----------------------------------|--------------------|--------------------|---------|
| 1 | Capt.Sangram Gochhayat | 1 to 4 (holding & Trade licence) | 881494 | 352954 | |
| 2 | Prafuula Mishra | 5 to 12 holding | 32351657 | 21321818 | |
| 3 | Sarada Majhi | 13 to 17 holding | 1852808 | 1358650 | |
| 4 | Biswambar Parida | 5 to 12 holding | 983846 | 832677 | |
| 5 | Nimain Charan Kar | 13 to 19 Trade licence | 594155 | 414528 | |
| | | TOTAL | 36663960.00 | 24280627 | |

In each case the collection by T.C. is disappointing. The local authority is suggested to encourage them for better collection by reward & punishment.

13.3 -

The Details of Demand ,Collection and Balance in respect of Holding , Light , Water , D & O T , House Rent etc .with Arrear and Current for 2018-19:-

Demand, Collection & Balance for the year 2018-19

| Partic | Demand | Collection | Balance | % of collection |
|--------|--------|------------|---------|-----------------|
|--------|--------|------------|---------|-----------------|

| ulars | Arrear | Curren t | Total | Arrear | Curren t | Total | Arrear | Curren t | Total | Arrear | Curren t | Total |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|---------------|---------------|---------------|
| 1. Holdin g Tax | 287401 43.96 | 107968 06.00 | 395369 49.96 | 162088 96.00 | 658882 2.00 | 227977 18.00 | 125312 47.96 | 420798 4.00 | 167392 31.96 | 56.40 | 61.03 | 117.42 |
| 2. D & O Trade (U/S 290) | 79246. 00 | 181370 5.00 | 189295 1.00 | 0.00 | 148290 9.00 | 148290 9.00 | 79246. 00 | 330796 .00 | 410042 .00 | 0.00 | 81.76 | 81.76 |
| 3. Market Shop Rent ,1st phase | 34364. 00 | 572800 .00 | 607164 .00 | 30746. 00 | 533119 .00 | 563865 .00 | 3618.0 0 | 39681. 00 | 43299. 00 | 89.47 | 93.07 | 182.54 |
| 4. Market Shop Rent ,2nd phase | 189331 3.00 | 164434 8.00 | 353766 1.00 | 85753. 00 | 121292 8.00 | 129868 1.00 | 180756 0.00 | 431420 .00 | 223898 0.00 | 4.53 | 73.76 | 78.29 |
| TOTAL | 307470 66.96 | 148276 59.00 | 455747 25.96 | 163253 95.00 | 981777 8.00 | 261431 73.00 | 144216 71.96 | 500988 1.00 | 194315 52.96 | 150.40 | 309.62 | 460.02 |

HOUSE RENT COLLECTION:-

Rent has been collected from allotted shops on rental basis (1st phase) & a fixed monthly charge has been collected from lease shops (2nd phase).The details of DCB are given below.

Statement of 1st phase Market Complex Atharabanki for the year-2018-19

| Shop No. | Name of the allotes | Monthl y rent | DEMAND | | | COLLECTION | | | BALANCE | | |
|-------------|---------------------------|------------------|--------|---------|-------|------------|---------|-------|---------|---------|-------|
| | | | Arrear | Current | Total | Arrear | Current | Total | Arrear | Current | Total |
| 1 | A. K. Barik | 240+17 0 | 0 | 4920 | 4920 | 0 | 4920 | 4920 | 0 | 0 | 0 |
| 2 | P.K. Mohapa tra | 300+17 5 | 0 | 5700 | 5700 | 0 | 5700 | 5700 | 0 | 0 | 0 |
| 3 | K. Ch. Soren | 300+17 5 | 0 | 5700 | 5700 | 0 | 5700 | 5700 | 0 | 0 | 0 |
| 4 | M. Soren | 300+17 5 | 950 | 5700 | 6650 | 950 | 5700 | 6650 | 0 | 0 | 0 |
| 5 | K.Ch. Sahoo | 300+17 5 | 0 | 5700 | 5700 | 0 | 5700 | 5700 | 0 | 0 | 0 |
| 6 | B.B. Jena | 300+17 5 | 0 | 5700 | 5700 | 0 | 5700 | 5700 | 0 | 0 | 0 |
| 7 | N. Rout | 300+36 3 | 2565 | 6156 | 8721 | 2565 | 5643 | 8208 | 0 | 513 | 513 |
| 8 | C.R. | 150+15 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |

| | | | | | | | | | | | |
|----|---------------|-------------|------|-------|-------|------|-------|-------|-------|------|------|
| | Khatua | 0 | | | | | | | | | |
| 9 | K. Barik | 150+15 0 | 600 | 3600 | 4200 | 600 | 3600 | 4200 | 0 | 0 | 0 |
| 10 | G. Parida | 900+91 0 | 0 | 21720 | 21720 | 0 | 21720 | 21720 | 0 | 0 | 0 |
| 11 | B. Bewo | 150+20 0 | 0 | 4200 | 4200 | 0 | 4200 | 4200 | 0 | 0 | 0 |
| 12 | M. Biswas | 150+20 0 | 0 | 4200 | 4200 | 0 | 4200 | 4200 | 0 | 0 | 0 |
| 13 | K. Charan Das | 150+20 0 | 0 | 4200 | 4200 | 0 | 4200 | 4200 | 0 | 0 | 0 |
| 14 | G. N. Tarai | 900+57 6 | 0 | 17712 | 17712 | 1476 | 11808 | 13284 | -1476 | 5904 | 4428 |
| 15 | M. Barik | 150+23 7 | 0 | 4645 | 4645 | 0 | 4645 | 4645 | 0 | 0 | 0 |
| 16 | M.P. Singh | 150+23 7 | 0 | 4645 | 4645 | 0 | 4645 | 4645 | 0 | 0 | 0 |
| 17 | B. Berman | 150+23 7 | 0 | 4645 | 4645 | 0 | 4645 | 4645 | 0 | 0 | 0 |
| 18 | B. Sahoo | 900+73 2 | 0 | 19584 | 19584 | 0 | 19584 | 19584 | 0 | 0 | 0 |
| 19 | K. Datta | 150+19 0 | 1020 | 4080 | 5100 | 1020 | 3060 | 4080 | 0 | 1020 | 1020 |
| 20 | S. Mohapatra | 150+19 0 | 1020 | 4080 | 5100 | 1020 | 3060 | 4080 | 0 | 1020 | 1020 |
| 21 | B. Rout | 150+19 0 | 0 | 4080 | 4080 | 0 | 4080 | 4080 | 0 | 0 | 0 |
| 22 | R. Choudhury | 450+52 2 | 0 | 11664 | 11664 | 0 | 11664 | 11664 | 0 | 0 | 0 |
| 23 | S. Bardhan | 300+33 0 | 0 | 7560 | 7560 | 0 | 7560 | 7560 | 0 | 0 | 0 |
| 24 | G. Jena | 300+33 0 | 0 | 7560 | 7560 | 0 | 7560 | 7560 | 0 | 0 | 0 |
| 25 | S. Senapati | 300+33 0 | 3780 | 7560 | 11340 | 3780 | 3150 | 6930 | 0 | 4410 | 4410 |
| 26 | D Nayak | 300+33 0 | 7560 | 7560 | 15120 | 7560 | 3780 | 11340 | 0 | 3780 | 3780 |
| 27 | P. Mohapatra | 300+33 0 | 0 | 7560 | 7560 | 0 | 7560 | 7560 | 0 | 0 | 0 |
| 28 | P. Sahoo | 300+25 5 | 0 | 6660 | 6660 | 0 | 6660 | 6660 | 0 | 0 | 0 |
| 29 | D. Behera | 300+25 5 | 0 | 6660 | 6660 | 0 | 6660 | 6660 | 0 | 0 | 0 |

| | | | | | | | | | | | |
|----|-------------|-------------|------|------|-------|------|------|------|---|------|------|
| 30 | K. Bai | 180+15 0 | 0 | 3960 | 3960 | 0 | 3960 | 3960 | 0 | 0 | 0 |
| 31 | B. Tarai | 180+15 0 | 0 | 3960 | 3960 | 0 | 3960 | 3960 | 0 | 0 | 0 |
| 32 | B. Rout | 180+15 0 | 0 | 3960 | 3960 | 0 | 3960 | 3960 | 0 | 0 | 0 |
| 33 | P. Sethy | 180+15 0 | 0 | 3960 | 3960 | 0 | 3960 | 3960 | 0 | 0 | 0 |
| 34 | G. Behera | 180+15 0 | 0 | 3960 | 3960 | 0 | 3960 | 3960 | 0 | 0 | 0 |
| 35 | A. K. Swain | 180+15 0 | 0 | 3960 | 3960 | 0 | 3960 | 3960 | 0 | 0 | 0 |
| 36 | M Rout | 180+15 0 | 0 | 3960 | 3960 | 0 | 3960 | 3960 | 0 | 0 | 0 |
| 37 | N Das | 180+15 0 | 0 | 3960 | 3960 | 0 | 3960 | 3960 | 0 | 0 | 0 |
| 38 | B Bardhan | 180+15 0 | 0 | 3960 | 3960 | 0 | 3960 | 3960 | 0 | 0 | 0 |
| 39 | R. Sahoo | 180+12 0 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 40 | S. B. Sahoo | 300+18 5 | 0 | 5185 | 5185 | 0 | 5185 | 5185 | 0 | 0 | 0 |
| 41 | K. Nanda | 180+90 | 0 | 3240 | 3240 | | 2430 | 2430 | 0 | 810 | 810 |
| 42 | S. Barik | 180+12 0 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 43 | N. Barik | 180+12 0 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 44 | M. Tarai | 180+12 0 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 45 | E. Parida | 180+12 0 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 46 | S. Roul | 180+12 0 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 47 | S. Pallai | 300+16 0 | 0 | 5520 | 5520 | 0 | 5520 | 5520 | 0 | 0 | 0 |
| 48 | P Nayak | 300+16 0 | 0 | 5520 | 5520 | 0 | 5520 | 5520 | 0 | 0 | 0 |
| 49 | S. Das | 300+16 0 | 0 | 5520 | 5520 | 0 | 5520 | 5520 | 0 | 0 | 0 |
| 50 | A. K. Swain | 450+24 0 | 0 | 8280 | 8280 | 0 | 8280 | 8280 | 0 | 0 | 0 |
| 51 | G. Jalli | 450+24 0 | 2070 | 8280 | 10350 | 2070 | 6210 | 8280 | 0 | 2070 | 2070 |
| 52 | G. Sahoo | 450+24 0 | 0 | 8280 | 8280 | 0 | 8280 | 8280 | 0 | 0 | 0 |
| 53 | H. Swain | 450+24 0 | 0 | 8280 | 8280 | 0 | 8280 | 8280 | 0 | 0 | 0 |

| | | | | | | | | | | | |
|----|---------------|-------------|------|-------|-------|------|-------|-------|------|------|------|
| 54 | B. Behera | 450+24 0 | 0 | 8280 | 8280 | 0 | 6210 | 6210 | 0 | 2070 | 2070 |
| 55 | A. | 450+24 0 | 0 | 8280 | 8280 | 0 | 4830 | 4830 | 0 | 3450 | 3450 |
| 56 | G. Swain | 450+24 0 | 690 | 8280 | 8970 | 690 | 8280 | 8970 | 0 | 0 | 0 |
| 57 | S. Majhi | 450+24 0 | 474 | 8280 | 8754 | 1380 | 6210 | 7590 | -906 | 2070 | 1164 |
| 58 | R. Behera | 450+24 0 | 0 | 8280 | 8280 | 0 | 8280 | 8280 | 0 | 0 | 0 |
| 59 | N. Parida | 450+24 0 | 0 | 8280 | 8280 | 0 | 8280 | 8280 | 0 | 0 | 0 |
| 60 | F. Behera | 450+24 0 | 0 | 8280 | 8280 | 0 | 8280 | 8280 | 0 | 0 | 0 |
| 61 | D. Sahoo | 450+24 0 | 0 | 8280 | 8280 | 0 | 8280 | 8280 | 0 | 0 | 0 |
| 62 | S. Samal | 450+24 0 | 0 | 8280 | 8280 | 0 | 8280 | 8280 | 0 | 0 | 0 |
| 63 | M Parida | 180+14 5 | 0 | 3900 | 3900 | 0 | 3900 | 3900 | 0 | 0 | 0 |
| 64 | P Prusty | 180+21 0 | 0 | 4680 | 4680 | 0 | 4680 | 4680 | 0 | 0 | 0 |
| 65 | R. Ch. Mandal | 180+21 0 | 0 | 4680 | 4680 | 0 | 4680 | 4680 | 0 | 0 | 0 |
| 66 | B Day | 150+93 | 0 | 2920 | 2920 | 0 | 2920 | 2920 | 0 | 0 | 0 |
| 67 | R. P. Singh | 150+93 | 735 | 2920 | 3655 | 735 | 2920 | 3655 | 0 | 0 | 0 |
| 68 | S. Ch. Swain | 150+93 | 0 | 2920 | 2920 | 0 | 2920 | 2920 | 0 | 0 | 0 |
| 69 | B Pradhan | 900+23 1 | 0 | 13572 | 13572 | 0 | 13572 | 13572 | 0 | 0 | 0 |
| 70 | K Behera | 150+93 | 0 | 2880 | 2880 | 0 | 2880 | 2880 | 0 | 0 | 0 |
| 71 | K Behera | 150+93 | 0 | 2880 | 2880 | 0 | 2880 | 2880 | 0 | 0 | 0 |
| 72 | B Swain | 150+93 | 0 | 2880 | 2880 | 0 | 2880 | 2880 | 0 | 0 | 0 |
| 73 | M Rout | 900 | 0 | 10800 | 10800 | 0 | 10800 | 10800 | 0 | 0 | 0 |
| 74 | B Barik | 150+90 | 6240 | 2880 | 9120 | 5040 | 0 | 5040 | 1200 | 2880 | 4080 |
| 75 | B Sahoo | 150 | 0 | 1800 | 1800 | 0 | 1800 | 1800 | 0 | 0 | 0 |
| 76 | P Sethy | 150 | 0 | 1800 | 1800 | 0 | 1800 | 1800 | 0 | 0 | 0 |
| 77 | N Panda | 900+23 1 | 0 | 13572 | 13572 | 0 | 13572 | 13572 | 0 | 0 | 0 |
| 78 | K Pal | 150+10 2 | 0 | 3024 | 3024 | 0 | 0 | 0 | 0 | 3024 | 3024 |
| 79 | B Sahoo | 150+10 2 | 0 | 3024 | 3024 | 0 | 3024 | 3024 | 0 | 0 | 0 |

| | | | | | | | | | | | |
|----|-----------------|-------------|--------------|---------------|---------------|--------------|---------------|---------------|-------------|--------------|--------------|
| 80 | T Rout | 150+10 2 | 0 | 3024 | 3024 | 0 | 3024 | 3024 | 0 | 0 | 0 |
| 81 | N Samant ray | 180+23 5 | 0 | 4980 | 4980 | 0 | 4980 | 4980 | 0 | 0 | 0 |
| 82 | R Gochha yat | 180+14 5 | 0 | 3900 | 3900 | 0 | 3900 | 3900 | 0 | 0 | 0 |
| 83 | S Beura | 180+12 0 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 84 | K Nayak | 180+12 0 | 900 | 3600 | 4500 | 900 | 2700 | 3600 | 0 | 900 | 900 |
| 85 | B Samal | 180+12 0 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 86 | R. K. Sahoo | 180+30 3 | 0 | 5796 | 5796 | 0 | 5796 | 5796 | 0 | 0 | 0 |
| 87 | H Barik | 180+12 6 | 0 | 3672 | 3672 | 0 | 3672 | 3672 | 0 | 0 | 0 |
| 88 | P Mohapa tra | 300+18 0 | 4800 | 5760 | 10560 | 0 | 0 | 0 | 4800 | 5760 | 10560 |
| 89 | B Pradha n | 300+18 0 | 0 | 5760 | 5760 | 0 | 5760 | 5760 | 0 | 0 | 0 |
| 90 | G Swain | 300+18 0 | 960 | 5760 | 6720 | 960 | 5760 | 6720 | 0 | 0 | 0 |
| 91 | P Gochha yat | 300+18 0 | 0 | 5760 | 5760 | 0 | 5760 | 5760 | 0 | 0 | 0 |
| 92 | B Behera | 300+18 0 | 0 | 5760 | 5760 | 0 | 5760 | 5760 | 0 | 0 | 0 |
| 93 | E Senapa ti | 300+18 0 | 0 | 5760 | 5760 | 0 | 5760 | 5760 | 0 | 0 | 0 |
| 94 | B Pal | 300+18 0 | 0 | 5760 | 5760 | 0 | 5760 | 5760 | 0 | 0 | 0 |
| 95 | P Senapa ti | 300+18 0 | 0 | 5760 | 5760 | 0 | 5760 | 5760 | 0 | 0 | 0 |
| 96 | N Behera | 300+18 0 | 0 | 5760 | 5760 | 0 | 5760 | 5760 | 0 | 0 | 0 |
| 97 | G Pradha n | 300+18 0 | 0 | 5760 | 5760 | 0 | 5760 | 5760 | 0 | 0 | 0 |
| 98 | N Barik | 240+15 0 | 0 | 4680 | 4680 | 0 | 4680 | 4680 | 0 | 0 | 0 |
| | TOTAL | | 34364 | 572800 | 607164 | 30746 | 533119 | 563865 | 3618 | 39681 | 43299 |

| • Collection of 2nd Phase Market Complex of Atharbanki for the Year-2018-19 | | | | | | | | | | | |
|---|---------------------|---------------|--------|---------|-------|------------|---------|-------|---------|---------|-------|
| Shop No. | Name of the Allotes | Monthl y rent | DEMAND | | | COLLECTION | | | BALANCE | | |
| | | | Arrear | Current | Total | Arrear | Current | Total | Arrear | Current | Total |
| 5 | B. Parida | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 6 | B. Jaysing h | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 7 | S. Bardha n | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 9 | G. Routray | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 8 | S. Routray | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 10 | D Mandal | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 22 | S. Tripathy | 560 | 1680 | 6720 | 8400 | 1680 | 6720 | 8400 | 0 | 0 | 0 |
| 26 | N.G. Sihot | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 32 | N Roul | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 23 | G. S. Swain | 560 | 1680 | 6720 | 8400 | 1680 | 6720 | 8400 | 0 | 0 | 0 |
| 24 | S. Palai | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 34 | B. K. Mandal | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 25 | S. Pattanai k | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 35 | M. Husen | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 43 | S. P. Das | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 42 | S. K. Swain | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 36 | S. Jena | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 33 | N. K. Mallick | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 27 | H. A. Khan | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 41 | J. P. Sahoo | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 51 | P. Mohapa tra | 560 | 5040 | 6720 | 11760 | 5040 | 1680 | 6720 | 0 | 5040 | 5040 |

| | | | | | | | | | | | |
|----|------------------|-----|------|------|-------|------|------|-------|---|------|------|
| 52 | S. Sethy | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 54 | R. K. Panigrahi | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 50 | M. Routa | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 71 | A. Rout | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 70 | S. Swain | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 53 | R. Das | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 55 | B. Pradhan | 560 | 6720 | 6720 | 13440 | 6720 | 6720 | 13440 | 0 | 0 | 0 |
| A1 | B. Barisal | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| A4 | N. Swain | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 45 | M. Pradhan | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| A5 | C. Samant ray | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| A6 | S. S. Sathapathy | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| A8 | R Behera | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| A7 | J Dog | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 89 | S. Khatua | 560 | 3920 | 6720 | 10640 | 3920 | 2800 | 6720 | 0 | 3920 | 3920 |
| 90 | G. Swain | 560 | 6720 | 6720 | 13440 | 6720 | 0 | 6720 | 0 | 6720 | 6720 |
| 67 | S. Jena | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 68 | D. K. Sahoo | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 44 | P. Das | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 69 | G. Jena | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 2A | Anil Ku. Nayak | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 87 | P. Pradhan | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 86 | N. K. Mallick | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 80 | M Mohanty | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |

| | | | | | | | | | | | |
|----|--------------|--------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|--------------|--------------|
| 79 | S. K. Nanda | 560 | 1680 | 6720 | 8400 | 1680 | 0 | 1680 | 0 | 6720 | 6720 |
| 78 | S. K. Sahoo | 560 | 25670 | 6720 | 32390 | 0 | 0 | 0 | 25670 | 6720 | 32390 |
| 77 | S. Das | 560 | 20160 | 6720 | 26880 | 0 | 0 | 0 | 20160 | 6720 | 26880 |
| 72 | R. K. Das | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| 81 | K. Ku. Swain | 560 | 560 | 6720 | 7280 | 560 | 6160 | 6720 | 0 | 560 | 560 |
| 88 | S. Das | 560 | 0 | 6720 | 6720 | 0 | 0 | 0 | 0 | 6720 | 6720 |
| A3 | K. Ku. Swain | 560 | 0 | 6720 | 6720 | 0 | 6720 | 6720 | 0 | 0 | 0 |
| | TOTAL | 29120 | 73830 | 349440 | 423270 | 28000 | 306320 | 334320 | 45830 | 43120 | 88950 |

• Collection of 2nd Phase Market Complex of Atharbanki for the Year-2018-19

| SI No. | Name of the Allotes | Monthly Rent | DEMAND | | | COLLECTION | | | BALANCE | | |
|--------|---------------------|--------------|--------|---------|--------------|------------|---------|------------------|---------|---------|-------|
| | | | Arrear | Current | Total Demand | Arrear | Current | Total Collection | Arrear | Current | Total |
| 1 | G. Jaysingh | 509 | 1018 | 6108 | 7126 | 1018 | 0 | 1018 | 0 | 6108 | 6108 |
| 4 | S. N. Patra | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 3 | S.K. Fazil Bain | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 11 | P. Biswas | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 14 | J. Chouli | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 12 | M. Roul | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 13 | S. Samant ray | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 2 | K. L. Nayak | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 28 | Dr. A. K. Lenka | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 31 | P.K. Mohanty | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 30 | B. mishra | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 29 | R. M. Patra | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |

| | | | | | | | | | | | |
|----|--------------------|-----|-------|------|-------|------|------|------|-------|------|-------|
| 37 | S. Jena | 509 | 0 | 6108 | 6108 | 0 | 610 | 610 | 0 | 5498 | 5498 |
| 49 | R. Gupta | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 38 | M. Hanan | 509 | 6108 | 6108 | 12216 | 0 | 0 | 0 | 6108 | 6108 | 12216 |
| 39 | R. Sahoo | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 46 | K. Jena | 509 | 0 | 6108 | 6108 | 0 | 0 | 0 | 0 | 6108 | 6108 |
| 47 | N. Sahoo | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 59 | N. Makup | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 56 | P. Bala | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 85 | S. Parida | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 40 | C. R. Soren | 509 | 4072 | 6108 | 10180 | 4072 | 0 | 4072 | 0 | 6108 | 6108 |
| 57 | S. Khatua | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 58 | K. Das | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 73 | N. Swain | 509 | 6108 | 6108 | 12216 | 6108 | 0 | 6108 | 0 | 6108 | 6108 |
| 76 | D. Mallick | 509 | 0 | 6108 | 6108 | 0 | 6108 | 6108 | 0 | 0 | 0 |
| 75 | S. K. Pal | 509 | 509 | 6108 | 6617 | 509 | 0 | 509 | 0 | 6108 | 6108 |
| 63 | S. K. Swain | 509 | 0 | 6108 | 6108 | 0 | 0 | 0 | 0 | 6108 | 6108 |
| 48 | P. Sahoo | 509 | 0 | 6108 | 6108 | 0 | 0 | 0 | 0 | 6108 | 6108 |
| 82 | Swarnalata Samal | 509 | 0 | 6108 | 6108 | 0 | 0 | 0 | 0 | 6108 | 6108 |
| 84 | R.K. Parida | 509 | 0 | 6108 | 6108 | 0 | 0 | 0 | 0 | 6108 | 6108 |
| 74 | P. Swain | 509 | 0 | 6108 | 6108 | 0 | 0 | 0 | 0 | 6108 | 6108 |
| 15 | R. Swain | 482 | 0 | 5784 | 5784 | 0 | 0 | 0 | 0 | 5784 | 5784 |
| 16 | S. Bibi | 482 | 0 | 5784 | 5784 | 0 | 0 | 0 | 0 | 5784 | 5784 |
| 17 | M. Nirale | 482 | 17344 | 5784 | 23128 | 1438 | 0 | 1438 | 15906 | 5784 | 21690 |
| 18 | Chinmayya Tripathy | 482 | 0 | 5784 | 5784 | 0 | 0 | 0 | 0 | 5784 | 5784 |
| 19 | S. Das | 482 | 0 | 5784 | 5784 | 0 | 0 | 0 | 0 | 5784 | 5784 |
| 21 | R.K. Swain | 482 | 1446 | 5784 | 7230 | 1446 | 0 | 1446 | 0 | 5784 | 5784 |

| | | | | | | | | | | | |
|--------------|--------------------|--------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|
| 61 | M. Behera | 482 | 0 | 5784 | 5784 | 0 | 0 | 0 | 0 | 5784 | 5784 |
| 64 | U. Singh | 482 | 482 | 5784 | 6266 | 482 | 3374 | 3856 | 0 | 2410 | 2410 |
| 62 | K. Sahoo | 482 | 0 | 5784 | 5784 | 0 | 0 | 0 | 0 | 5784 | 5784 |
| 60 | M. D. Sahid Ali | 482 | 24136 | 5784 | 29920 | 0 | 0 | 0 | 24136 | 5784 | 29920 |
| 20 | D. Mohapatra | 482 | 0 | 5784 | 5784 | 0 | 0 | 0 | 0 | 5784 | 5784 |
| 63 | D. Behera | 482 | 0 | 5784 | 5784 | 0 | 0 | 0 | 0 | 5784 | 5784 |
| 66 | Dr. A. Rout | 482 | 5784 | 5784 | 11568 | 5784 | 5784 | 11568 | 0 | 0 | 0 |
| 65 | A. Samant | 482 | 0 | 5784 | 5784 | 0 | 0 | 0 | 0 | 5784 | 5784 |
| | | | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| | | | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| | | | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| KIQSK | | | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| | | | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| K1 | Tiki Das | 216 | 0 | 2592 | 2592 | 0 | 0 | 0 | 0 | 2592 | 2592 |
| K2 | R. Biswal | 140 | 0 | 1680 | 1680 | 0 | 0 | 0 | 0 | 1680 | 1680 |
| K6 | S. Sahoo | 140 | 0 | 1680 | 1680 | 0 | 0 | 0 | 0 | 1680 | 1680 |
| K3 | K. Jena | 216 | 0 | 2592 | 2592 | 0 | 0 | 0 | 0 | 2592 | 2592 |
| K4 | M. Sathapathy | 140 | 0 | 1680 | 1680 | 0 | 0 | 0 | 0 | 1680 | 1680 |
| k7 | A.K. Pani & Others | 140 | 0 | 1680 | 1680 | 0 | 0 | 0 | 0 | 1680 | 1680 |
| k5 | Suchitra Das | 180 | 0 | 2160 | 2160 | 0 | 0 | 0 | 0 | 2160 | 2160 |
| | TOTAL | 24208 | 67007 | 290496 | 357503 | 20857 | 131928 | 152785 | 46150 | 158568 | 204718 |

(C)Collection of 2nd Phase Market Complex of Atharbanki for the Year-2018-19

| SI. No | Name | Monthly rent | DEMAND | | | COLLECTION | | | BALANCE | | | |
|--------|------------|----------------------|--------|---------|--------------|------------|---------|------------------|---------|---------|---------------|--------|
| | | | Arrear | Current | Total Demand | Arrear | Current | Total Collection | Arrear | Current | Total Balance | |
| 1 | restaurant | Priyambada Samantray | 3324 | 169524 | 39888 | 209412 | 13296 | 0 | 13296 | 156228 | 39888 | 196116 |

| | | | | | | | | | | | | |
|---|--------------|---|--------------|---------------|----------------|----------------|--------------|----------------|----------------|---------------|---------------|----------------|
| 2 | office space | Srekha Sahoo | 13937 | 445856 | 167244 | 613100 | 0 | 0 | 0 | 445856 | 167244 | 613100 |
| 3 | office space | Sahara India Pvt. Ltd. | 22600 | 0 | 271200 | 271200 | 0 | 248600 | 248600 | 0 | 22600 | 22600 |
| 4 | office space | Credit Co-Operative Society Ltd. Kendrapara | 20240 | 0 | 242880 | 242880 | 0 | 242880 | 242880 | 0 | 0 | 0 |
| 5 | office space | Central Bank of India Atharbanki | 23600 | 23600 | 283200 | 306800 | 23600 | 283200 | 306800 | 0 | 0 | 0 |
| | | TOTAL | 83701 | 638980 | 1004412 | 1643392 | 36896 | 774680 | 811576 | 602084 | 229732 | 831816 |
| | | G.TOTAL(A+B+C) | | 779817 | 1644348 | 2424165 | 85753 | 1212928 | 1298681 | 694064 | 431420 | 1125484 |

Discrepancy found in Arr. Demand of 2nd phase Market Complex of Atharbanki for the Year-2018-19

| | |
|---|---------|
| Discrepancy in Arr. Demand | |
| as per last DAR | 1893313 |
| as per register/information produced in audit | 779817 |
| difference | 1113496 |

The local authority is suggested to comply the difference between the arr. Demand figure as detailed above.

YEAR WISE BREAK UP OF OUTSTANDING TAXES AS ON 31.03.2019.:-

The year wise break up of outstanding Taxes as on dt.31.03.2019 is furnished below.

| | | |
|---|--------------|--------------------|
| YEAR WISE BREAK UP OF OUTSTANDING TAXES AS ON 31.03.2019 | | |
| HOLDING TAX | Upto 2017-18 | 12531247.96 |
| | 2018-19 | 4207984 |
| | TOTAL | 16739231.96 |

Time barred Dues:-

The year wise breakup of previous audit report and collection from PPL of Rs Rs.1,28,91,395.00 vide MR no-5648 dt.17.01.2019 for the year 2001-02 to 2017-18 not gives a concrete idea about the time barred dues, so local authority is suggested to produce the year wise break up of the said amount collected from PPL so that time barred could be calculated otherwise it is not possible to fix up responsibility.

13.4 -
LICENSE FEE ON MOBILE TOWERS.

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 produced the reference documents, registers, but fails to produce DCB . AS per available information the DCB prepared was as detailed below.

DCB OF TELEPHONE TOWER as on 31.3.19

| SL NO | Name of the mobile tower company | Details of Tower Installed | Details of granting permission | Demand | | | Collection | | | Balance | | Total | Remarks |
|-------|----------------------------------|------------------------------------|---|--------|---------|-------|------------|---------|-------|---------|---------|-------|---|
| | | | | Arrear | Current | Total | Arrear | Current | Total | Arrear | Current | | |
| 1 | Bharati Infratel (Airtel) Ltd. | Khata No.27 of Village ,Sandhakud. | Permission issued vide Letter No.1607 dt.29.04.2008 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 Tower |

| | | | | | | | | | | | | | |
|---|---|--|--|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | s from2 016-1 7 to 2018- 19. |
| 2 | Bharat i Infratel (Airtel) Ltd. | ...do.... | Permi ssion issued vide Letter No.16 06 dt.29.0 4.2008 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Licens e fees for install ation of Tower collect ed Rs.15 000.00 vide MR No.83 78/29. 4.2008 , Rene wal fees collect ed amoun ting Rs.30 000.00 vide M.R.N o.5918 /18.02. 2016 for 4 Tower s from2 016-1 7 to 2018- 19. |
| 3 | Bharat i Infratel (Airtel) Ltd. | Khata No.24 of Village ,Sand hakud. | Permi ssion issued vide Letter No.16 05 dt.29.0 4.2008 | | | 0 | | | 0 | 0 | 0 | 0 | Licens e fees for install ation of Tower collect ed Rs.15 |

| | | | | | | | | | | | | | |
|---|---|---------------------------|--------------------------|--|--|---|--|--|---|---|---|---|---|
| | | | | | | | | | | | | 000.00 vide MR No.83 77/29. 4.2008 , Rene wal fees collect ed amoun ting Rs.30 000.00 vide M.R.N o.5918 /18.02. 2016 for 4 Tower s from2 016-1 7 to 2018- 19. | |
| 4 | Bharat i Infratel (Airtel) Ltd. | Neher u bangal a | Permi ssion issued | | | 0 | | | 0 | 0 | 0 | 0 | Licens e fees for install ation of Tower collect ed Rs.15 000.00 vide MR No.35 27/20. 12.11 ,Rene wal fees collect ed amoun ting Rs.30 000.00 vide |

| | | | | | | | | | | | | | |
|---|--------------------------------|--------------------------|---|---|------|------|---|---|---|---|------|------|---|
| | | | | | | | | | | | | | M.R.No.5918/18.02.2016 for 4 Towers from 2016-17 to 2018-19. |
| 5 | ATC Infrastructure Service Ltd | Atharbanki (Bhitar garh) | Permission issued vide Letter No. 2108 dt.12.7.2011 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licence fees for installation of Tower collected Rs.45000.00 vide MR No.351493/30.6.11, Renewal fees collected amounting Rs.30000.00 vide M.R.No.51/15.2015 for 4 Towers from 2015-16 to 2017-18. Ltr no-1260/7.3.19 issued to deposi |

| | | | | | | | | | | | | | |
|---|--|--------------|---|---|------|------|---|---|---|---|------|------|---|
| | | | | | | | | | | | | | the renew al fees. |
| 6 | ATC Infrast ructur e Servic e Ltd | Nuaba zar | Permi ssion issued vide Letter No. 2109 dt.12.7 .2011 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licens e fees for install ation of Tower collect ed Rs.45 000.00 vide MR No.35 1493/3 0.6.11 ,Rene wal fees collect ed amoun ting Rs.30 000.00 vide M.R.N o.51/1. 5.2015 for 4 Tower s from2 015-1 6 to 2017- 18.Ltr no-12 60/7.3. 19 issued to deposi t the renew al fees. |
| 7 | ATC Infrast ructur e | Madhu ban | Permi ssion issued vide | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licens e fees for install |

| | | | | | | | | | | | | | |
|---|-----------------------------------|---------------------------------|--|---|------|------|---|---|---|---|------|------|--|
| | Service Ltd | | Letter No. 2110 dt.12.7.2011 | | | | | | | | | | ation of Tower collect ed Rs.45 000.00 vide MR No.35 1493/3 0.6.11 ,Renewal fees collect ed amoun ting Rs.30 000.00 vide M.R.No.51/1.5.2015 for 4 Tower s from2 015-1 6 to 2017- 18.Ltr no-12 60/7.3. 19 issued to deposi t the renew al fees. |
| 8 | ATC Infrast ructur e Servic e Ltd | Bijayc handrapur(I FFCO Chhaka) | Permi ssion issued vide Letter No.34 28/23. 09.201 1 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licens e fees for install ation of Tower collect ed Rs.15 000.00 vide |

| | | | | | | | | | | | | | | |
|---|--------------------------------|-----------------------------|--|---|------|------|---|---|---|---|------|------|--|---|
| | | | | | | | | | | | | | | MR No.35 1632/2 9.8.11 ,Renewal fees collected amounting Rs.30000.00 vide M.R.No.51/1.5.2015 for 4 Towers from 2015-16 to 2017-18.Ltr no-1260/7.3.19 issued to deposit the renewal fees. |
| 9 | ATC Telecom Infrastructure Ltd | Bijaychandra (IFFCO Chhaka) | Permission issued vide Letter No.3229/30.09.2008 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licence fees for installation of Tower collected Rs.10000.00 vide MR No.8386/30.9.2008 ,Renewal fees collect | |

| | | | | | | | | | | | | | |
|----|--------------------------------|---|--|---|------|------|---|---|---|---|------|------|---|
| | | | | | | | | | | | | | ed amounting Rs.75 00.00vide M.R.No.2390 /25.2.17 for 1 Towers from2015-16 to 2017-18.Renual notice no-12 61/7.3.19 issued . |
| 10 | ATC Telecom Infrastructure Ltd | Atharbanki, Plot No.2/3 43, Khata No.23/140, Village -Sandhakud | Permi ssion issued vide Letter No.50 99/05. 12.200 8 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licens e fees for installation of Tower collected Rs.10 000.00 vide MR No.10 506/4. 12.200 8 ,Rene wal fees collect ed amounting Rs.75 00.00vide M.R.No.2391 /25.2.17 for 1 |

| | | | | | | | | | | | | | | |
|----|--------------------------------|--|---|---|------|------|---|---|---|---|------|------|---|--|
| | | | | | | | | | | | | | | Towers from 2015-16 to 2017-18. Renewal notice no-12 61/7.3.19 issued. |
| 11 | ATC Telecom Infrastructure Ltd | Madhuban Colony, Plot No.12, Khata No.27 of village Sandhakud. | Permission issued vide Letter No.13 69/09.04.2012 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licence fees for installation of Tower collected Rs.10000.00, Renewal fees collected amounting Rs.7500.00 vide M.R.No.2392/25.02.2017 for 1 Tower | |
| 12 | ATC | Back-s | Permi | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licens | |

| | | | | | | | | | | | | | | |
|----|---------------------------------------|---|--|---|------|------|---|---|---|---|------|------|---|---|
| | India Tower Corporation Pvt. Ltd. | vide of PPT Reservoir | ssion issued vide Letter No.18 24/26.05.2012 | | | | | | | | | | | e fees for installation of Tower collectedRs. 10000.00 vide MR no.463 5/26.05.2012 Renewal fees collected amounting Rs.15000.00 vide M.R.No.2598 /30.04.2015 for 2 Towers from2015-16 to 2017-18. |
| 13 | ATC India Tower Corporation Pvt. Ltd. | Back side of Ambika High School ,Athar banki. | Permi ssion issued vide Letter No.38 40/17.08.2012 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licens e fees for installation of Tower collect edRs. 10000.00 vide MR no.466 8/19.06.2012 Rene wal | |

| | | | | | | | | | | | | | |
|----|---|--|--|---|------|------|---|---|---|---|------|------|--|
| | | | | | | | | | | | | | fees collect ed amounting Rs.15 000.00 vide M.R.No.2598 /30.04. 2015 for 2 Towers from2 015-1 6 to 2017- 18. |
| 14 | ATC India Tower Corporation Pvt. Ltd. | Bijaychandrapur, Khata No.45, Plot No.45 8 | Permi ssion issued | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licens e fee for install ation of Tower collect edRs. 75000. 00 vide MR No.14 65/21. 04.201 7 |
| 15 | Ascend Telecom Infrastructure Pvt. Ltd.(Cell on Wheel) | Plot No.46, Khata No.27 village Sandhakud (Near Municipal Kalyan Mandap) | Permi ssion issued vide Letter No.29 65/21. 06.201 7 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licens e fees for install ation of Tower collect edRs. 75000 0.00 vide MR no.140 49/21. 06.201 7Renewal |

| | | | | | | | | | | | | | |
|----|--------------------------------|-----------------|--|---|------|------|---|---|---|---|------|------|--|
| | | | | | | | | | | | | | fees collect ed amounting Rs.25 00.00v ide M.R.No.1405 1/21.0 6.2017 for 1 Tower s for 2017- 18.Ltr no-12 58/7.3. 19 issued to deposi t the renew al fees. |
| 16 | Vodaf one ESSA R Spacel etLtd. | Near IFFCO Gate | Permi ssion issued videLe tter No.17 81/19. 05.200 8 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licens e fees for install ation of Tower collect edRs. 10000. 00 vide MR no.786 4/15.0 2.2018 Rene wal fees collect ed amounting Rs.30 000.00 vide M.R.No.2590 |

| | | | | | | | | | | | | | | |
|----|-----------------------------|-------------------------|--|---|------|------|---|---|---|---|------|------|---|--|
| | | | | | | | | | | | | | | /28.04.2015 for 4 Towers from 2015-16 to 2017-18. Ltr no-1259/7.3.19 issued to deposit the renewal fees. |
| 17 | Vodafone ESSA R Spacet Ltd. | Near Gopabandhu Stadium | Permission issued vide Letter No.4276/16.11.2009 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | Licence 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 Towers from 2015-16 to 2017-18. Ltr no-1259/7.3.19 issued to deposit the renewal fees. | |

| | | | | | | | | | | | | | |
|----|-----------------------------|------------|--|---|------|------|---|---|---|---|------|------|---|
| | | | | | | | | | | | | | 6 to 2017-18.Ltr no-12 59/7.3. 19 issued to deposit the renewal fees. |
| 18 | Vodafone ESSA R Spacet 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 | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | 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 theyear 2015-16 to 2017-18.Ltr no-12 |

| | | | | | | | | | | | | | |
|----|---|--|---|------|------|-------|---|---|---|------|------|-------|---|
| | | | | | | | | | | | | | 59/7.3. 19 issued to deposi t the renew al fees. |
| 19 | Vodaf one ESSA R Spacel etLtd. | Near Port Water Reser voir | No Permi ssion. Letter videN o.4765 /19.08. 2017 andre minder videN o.7742 /04.10. 2018 issued to compa ny to submit requir e docum ents along with fees for issue ofper missio n | 0 | 2500 | 2500 | 0 | 0 | 0 | 0 | 2500 | 2500 | No licens e fees for install ation of tower collect edLett er issued to the compa ny as referre d earlier. Rene wal fees collect ed amoun ting Rs.30 000.00 vide M.R.N o.2590 /28.04. 2015 for 4 Tower for theyea r 2015- 16 to 2017- 18. |
| 20 | Relian ce Infratel Ltd. | IFFCO Chhak (Backsi de of | Permi ssion issued | 7500 | 2500 | 10000 | 0 | 0 | 0 | 7500 | 2500 | 10000 | Licens e fees for install ation |

| | | | | | | | | | | | | | |
|----|----------------------------------|---------------------------------|---|------|------|-------|---|---|---|------|------|-------|---|
| | | Hotel Mayur ee) | | | | | | | | | | | of Tower collect edRs. 15000. 00 vide MR no.847 9/26.0 5.2018 Rene wal fees deposi ted up to 2014- 15, Lett er no-28 29/8.6. 17 and remind er no-77 45/4.1 0.18 issued to deposi t the renew al fees.Lt r no-12 58/7.3. 19 issued to deposi t the renew al fees. |
| 21 | Relian ce Infratel Ltd. | Lockp ada, Atharb anki | Permi ssion issued videLe tter No.62 4/04.0 3.2011 | 7500 | 2500 | 10000 | 0 | 0 | 0 | 7500 | 2500 | 10000 | Licens e fees for install ation of Tower collect edRs. |

| | | | | | | | | | | | | | |
|----|------------------------|----------------------------------|--|------|------|------|---|---|---|------|------|------|---|
| | | | | | | | | | | | | | 15000.00 vide MR no.847 9/26.0 5.2018 Renewal fees deposited up to 2014-15, Letter no-28 29/8.6.17 and reminder no-77 45/4.1 0.18 issued to deposit the renewal fees. Letter no-12 58/7.3.19 issued 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. | 2500 | 2500 | 5000 | 0 | 0 | 0 | 2500 | 2500 | 5000 | No license fees and renewal fees deposited. So, letter no.2829/8.6.17 and |

| | | | | | | | | | | | | | |
|----|----------------------|-----------------------|--|-------|------|-------|---|---|---|-------|------|-------|---|
| | | | 2018 issued to company to submit require documents along with fees for issue of permission | | | | | | | | | | remind erno.7 745/4. 10.18 issued to company to deposit the installation fees and renewal fees.Ltr no-12 58/7.3. 19 issued to deposit the renewal fees. |
| 23 | Aircel Fortune Tower | Near Umesh Jena house | Permission issued | 20000 | 2500 | 22500 | 0 | 0 | 0 | 20000 | 2500 | 22500 | Licence fees for installation of Tower collected Rs. 15000.00 vide MR no.782 6/12.0 2.2008 Renewal fees deposited up to 2009-10, Letter no-59 29/11. |

| | | | | | | | | | | | | | |
|--|--|--|--------------|--------------|--------------|--------------|----------|----------|----------|--------------|--------------|--------------|---|
| | | | | | | | | | | | | | 9.17 and reminder no-77 44/4.1 0.18 issued to deposit the renewal fees.Ltr no-12 57/7.3. 19 issued to deposit the renewal fees. |
| | | | TOTAL | 37500 | 47500 | 85000 | 0 | 0 | 0 | 37500 | 47500 | 85000 | |
| | | | L | | | | | | | | | | |

The local authority is advised to collect the balance amount and compliance reported.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

Excess payment made in IGNOAP:-

It is noticed that in IGNOAP a sum of Rs 1500.00 has been excess paid to the beneficiary as detailed below.

| Jan, Feb-19 | SL NO | Amount paid | Amount due | Excess paid |
|-------------|------------|-------------|------------|-------------|
| | 5,12 | 2100.00 | 600.00 | 1500.00 |
| | Ward no-18 | | Total | 1500.00 |

So it was asked through objection memo to recover the said amount of **Rs 1500.00** and local authority agreed and recovered from Sudam Nath vide MR No-57976/21.01.2020.

14.2 -

Excess payment made in OAP:-

It is noticed that in OAP a sum of Rs 17900.00 has not been refunded after disbursement of pension to beneficiaries as detailed below.

| H/A | Month | Amount received | Amount disbursed to beneficiary | Amount due for refund |
|------|-----------------|-----------------|---------------------------------|-----------------------|
| MBPY | Sep-18 | 48700 | 45100 | 3600 |
| | Oct-18 | 48700 | 46000 | 2700 |
| | Nov-18 | 47800 | 46000 | 1800 |
| | Dec-18 | 47500 | 45400 | 2100 |
| | Jan 19 & Feb 19 | 171500 | 163800 | 7700 |
| | TOTAL | 364200 | 346300 | 17900 |

So it was asked through objection memo to recover the said amount of **Rs 17900.00** and local authority agreed and recovered from Pratap Nayak vide MR No-57978/18.01.2020.

PARA: 15 AUDIT ON WORKS
15.1 -
verification of work case records-

| Particulars | No of work case records | Amount involved | Remarks (reasons for non verification) |
|--|-------------------------|-----------------|--|
| Total work case records due for verification | 183 | 80018431.00 | |
| Work case records verified by audit | 180 | 79172331.00 | |
| Balance work case records that could not verified by audit | 3 | 846100.00 | Not produced in audit |

Non production of work case records:-

The following case records were not produced in audit for verification, so till production that amount is kept under objection.

| sl no | Vr no | date | Name of the executant | Work details | Amount |
|-------|-------|------------|-----------------------|--|-----------|
| 1 | 257 | 17.05.2018 | Amarendra Mallick | Construction of latrine at Bangalipada, W. | 324100.00 |

| | | | | | |
|---|-----|------------|------------------|--|------------------|
| | | | | No-13 | |
| 2 | 316 | 02.06.2018 | Kanthamani Sethy | Construction of R.C.C. Drain from Aahara Kendra side to Community center side at Atharabanki. | 67900 .00 |
| 3 | 722 | 28.09.2018 | Kanthamani Sethy | Bill for construction of CC road from Mathuri Behera house to Ghana Biswal house at Sukhuakhala, W. No-5 | 454100.00 |
| | | | | TOTAL | 846100.00 |

15.2 -

CR-43/2017-18, H/A-MV Tax/17-18, EC=Rs 7,66,300/-,

Renovation and Constn of RCC drain from Ratnakar Nayak h/s to CISF barrack in ward no-16.

Ex-Sarada Prasanna Mohapatra,

JE:-Manas Ranjan Murmu.

ME:-Duryadhan Patel,

MB-280,p-1-to 10,

MB-328,P-24 - 28,

Agreement no-P1-123/2017-18,

Agreement value -7,58,763.00,

Work order no-8018/21.11.17,

Vr no-15/4.10.18

Excess Payment made due to excess quantity excavated material shown by mechanical carriage:-

During course of checking of the C/R w.r.t. the concerned MBs, it has been noticed that no proportionate deduction has been made towards voids while transporting the excavated soil and debris from the site as per guidelines in support of the item in the work bill, "Earth work in excavation in slushy soil /Earth work in all kind of soil". Due to excess shown of removal of excavated soil, excess payment has been made to the contractor. The list is furnished below.

| Quantity of Earth Work Excavation(Cum) | Total admissible Quantity of debris for removal from the site (@70%)in Cum | Quantity of debris shown as removed from the site in Cum | Excess quantity shown in cum | Excess amount paid in this regard@Rs.156.40/cum |
|--|--|--|------------------------------|---|
| 214.57 | 150.19 | 214.57 | 64.38 | Rs.10068.00 |

So it was asked through objection memo that why the amount **Rs 10068.00** would not be suggested for recovery from the person concerned, in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|---------------------|-------------|-----------------------|----------------|
| 1 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 5034 |
| 2 | Manas Ranjan Murmu. | JE | PARADEEP MUNICIPALITY | 5034 |
| | | | | |

15.3 -

CR-63/2017-18, H/A-Mply fund/17-18, EC=Rs 7,79,400/-,

Constn of RCC drain from Kajal Mandal h/s to Kailash Rout h/s in ward no-19.

Ex-Pravat Behera,

JE:- Manas Ranjan Murmu.

ME:- Duryadhan Patel,

MB-307,p-166-to 196,

Agreement no-P1-151/2017-18,

Agreement value -7,71,758.00,

Work order no-626/5.2.19,

Vr no-106/25.4.18

Excess Payment made due to excess quantity excavated material shown by mechanical carriage:-

During course of checking of the C/R w.r.t. the concerned MBs, it has been noticed that no proportionate deduction has been made towards voids while transporting the excavated soil and debris from the site as per guidelines in support of the item in the work bill, "Earth work in excavation in slushy soil /Earth work in all kind of soil". Due to excess shown of removal of excavated soil, excess payment has been made to the contractor. The list is furnished below.

| Quantity of Earth Work Excavation(Cum) | Total admissible Quantity of debris for removal from the site | Quantity of debris shown as removed from the site in Cum | Excess quantity shown in cum | Excess amount paid in this regard@Rs.156.40/c |
|--|---|--|------------------------------|---|
|--|---|--|------------------------------|---|

| | | | | |
|--------|--------------|--------|-------|------------|
| | (@70%)in Cum | | | um |
| 150.84 | 105.59 | 150.84 | 45.25 | Rs.7077.00 |

So it was asked through objection memo that why the amount **Rs 7,077.00** would not be suggested for recovery from the person concerned, in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|-------------|-----------------------|----------------|
| 1 | Manas Ranjan Murmu. | JE | PARADEEP MUNICIPALITY | 3538 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 3539 |
| | | | | |

15.4 -

Excess payment due to allowing excess rate for CC work :-

On checking of the work case record with approved estimate and analysis of rate attached to the work case records it is revealed that the rates of different items of work are arrived basing on the basic rates provided in the Schedule of Rates -2014 and executed accordingly having no supporting purchase GSTIN voucher attached in bill. As per works Deptt. Ltr no-13827/16.9.17, post revised schedule of rates 2014 was w.e.f. 1.7.17, the rate towards cost of material/items should be provide accordingly .In this work bill ***in support of materials no purchase bill with GSTIN from any firm has been obtained along with the transit pass.***

Thus in absence of genuine purchase bills, the rates provided for materials in schedule of rates 2014 against revised post GST rate can not be admitted in audit.

| Work details | Qnt of CC(1:3:6) executed in cum | 40 mm HBHG metal utilized in cum(A) | Differential rate per cum (Pre GST-Post GST) in Rs(B) | Excess paid (A)X(B) |
|---|----------------------------------|-------------------------------------|---|---------------------|
| CR-18/2017-18, H/A-Mpity fund/17-18, EC=Rs1,91,500/-, Constn of RCC drain from Kauru Rmana h/s to Kalga Sanyasi h/s at Sandhakuda in | 6.20 cum | 6.20 X 0.96=5.952 | 28.33(595.00-566.67) | Rs 169.00 |

| | | | | |
|---|--|---|---|-----------------------------------|
| <p>ward no-18.</p> <p>Ex-Subodh KU Setha,</p> <p>JE:- Manas Ranjan Murmu.</p> <p>ME:- Duryadhan Patel,</p> <p>MB-305,p-176-to 194,</p> <p>Agreement no-P1-69/2017-18,</p> <p>Agreement value -1,89,625.00,</p> <p>Work order no-8788/22.12.17,</p> <p>Vr no-1244/23.3.19</p> | | | | |
| <p>Work details</p> | <p>Qnt of CC(1:3:6) executed in cum</p> | <p>40 mm HBHG metal utilized in cum(A)</p> | <p>Differential rate per cum (Pre GST-Post GST) in Rs(B)</p> | <p>Excess paid (A)X(B)</p> |
| <p>CR-286/2016-17, H/A-SBM/17-18, EC=Rs1,91,500/-,</p> <p>Constn of latrin at back side of CISF Complex,Sandhaku da, in ward no-19.</p> <p>Ex-Jayanti Ku Khatua,</p> <p>JE:- Manas Ranjan Murmu.</p> <p>ME:- Duryadhan Patel,</p> <p>MB-329,318,p-149-t o 165,</p> <p>124-135,</p> <p>Agreement no-P1-41/2017-18,</p> | <p>10.87cum</p> | <p>10.87 X 0.96=10.43</p> | <p>28.33(595.00-566.67)</p> | <p>Rs 296.00</p> |

| | | | | |
|--|--|--|--|----------------------------|
| <p>Agreement value -7,80,290.00,</p> <p>Work order no-2503/17.5.17,</p> <p>Vr no-284/25.5.18</p> | | | | |
| Work details | Qnt of CC(1:2:4) executed in cum | 12 mm HBHG metal utilized in cum(A) | Differential rate per cum (Pre GST-Post GST) in Rs(B) | Excess paid (A)X(B) |
| <p>CR-286/2016-17, H/A-SBM/17-18, EC=Rs1,91,500/-,</p> <p>Constn of latrin at back side of CISF Complex,Sandhaku da, in ward no-19.</p> <p>Ex-Jayanti Ku Khatua,</p> <p>JE:- Manas Ranjan Murmu.</p> <p>ME:- Duryadhan Patel,</p> <p>MB-329,318,p-149-t o 165,</p> <p>124-135,</p> <p>Agreement no-P1-41/2017-18,</p> <p>Agreement value -7,80,290.00,</p> <p>Work order no-2503/17.5.17,</p> <p>Vr no-284/25.5.18</p> | 2.46 cum | 2.46 X 0.90=2.214 | 52.43(1101.00-1048.57) | Rs 116.00 |
| Work details | Qnt of PCC(1:4:8) executed in cum | 40 mm HBHG metal utilized in cum(A) | Differential rate per cum (Pre GST-Post GST) in Rs(B) | Excess paid (A)X(B) |
| <p>CR-169/2017-18, H/A-Mply fund/17-18, EC=Rs 5,92,500/-,</p> | 32.55 cum | 32.55 X 0.96=31.248 | 28.33(595.00-566.67) | Rs 885.00 |

| | | | |
|--|--|--|-------------------|
| Renovn and Constn of RCC drain from back side of qtr no-MA/325 to main drain at Madhuban in ward no-12. Ex-Sanjay Mohanty, JE:- Manas Ranjan Murmu. ME:- Duryadhan Patel, MB-321,p-23 to 37,48-52, Agreement no-P1-13/2018-19, Agreement value -5,86,652.00, Work order no-2267/19.4.18, Vr no-386/19.6.18 | | | |
| | | | TOTAL |
| | | | Rs 1466.00 |

So it was asked through objection memo that why the amount **Rs 1466.00** would not be suggested for recovery from the person concerned, in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|-------------|-----------------------|----------------|
| 1 | Manas Ranjan Murmu. | JE | PARADEEP MUNICIPALITY | 733 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 733 |
| | | | | |

15.5 -

CR-169/2017-18, H/A-Mpity fund/17-18, EC=Rs 5,92,500/-,

Renovn and Constn of RCC drain from back side of qtr no-MA/325 to main drain at Madhuban in ward no-12.

Ex-Sanjay Mohanty,

JE:- Manas Ranjan Murmu.

ME:- Duryadhan Patel,

MB-321,p-23 to 37,48-52,

Agreement no-P1-13/2018-19,

Agreement value -5,86,652.00,

Work order no-2267/19.4.18,

Vr no-386/19.6.18

Excess payment due to allowing excess rate for CC work of M-20 grade:-

On checking of the following work bills w.r.t. the connected papers it is ascertained that excess payment has been made due to allowing higher rate towards the item C:C work of M-20 Grade.

Rate admissible for the item C:C work of M-20 Grade.

Data for 15cum/Post GST

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

Data for 15cum

Cost of materials

| | |
|---------------------------|---|
| 20mm CBHG Chips: | 8.10cum @ Rs.1000.00/cum=Rs.8100.00 |
| 10mm CBHG Chips: | 5.40cum & Rs.1071.43/cum=Rs.5785.72 |
| Sand (Screened & washed): | 6.75cum @ Rs.48.57/cum =Rs.327.85 |
| Cement : | 5.21Mt @ Rs.6680/Mt. = <u>Rs.34802.80</u> |

Rs 49016.37

Labour

Male 0.86Nos. @ Rs.220.00 each =Rs.189.20
 Masson (2nd Class) 1.50 Nos. @ Rs.240.00 each =Rs.360.00
 Man Mulia 20 Nos. @ Rs.200.00 each =Rs.4000.00

Rs 4549.20

Machinery

Concrete mixture(Cap 0.40/0.28lm) 6hours @ Rs.153.91/hr. =Rs.923.46
 Generator 33KVA 6 hours @ Rs.208.70/hr. =Rs.1252.00
=Rs.2175.46
 Contractor profit & O.H. charges 7.5% each 15% =**Rs.8361.15**

Carriage & Royalty of materials

20mm HBHG Chips 8.10 cum @ Rs.961.79/cum =Rs.7790.50
 10mm CBHG Chips 5.40 cum @ Rs.961.79/cum =Rs.5193.67
 Sand (screened & washed) 6.75 cum @ Rs.624.21/cum =Rs.4213.42
 Cement 5.21 Mt. @ Rs.161.71/Mt. = Rs.842.53
 =Rs.18040.14
 G.T. =Rs. 82142.32/15cum
 Rate per cum =Rs.5476.15

Centring & shuttering

i)RCC plinth band,
 RCC rate per 1.0 cum : 5.00 sqm@84.70 =Rs 423.50

Admissible rate /cum =Rs.5899.65

| Item | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid | Remarks |
|-------------------------|---------------------|------------------|----------------------|-------------------|-----------------------|---------|
| Constn of un-reinforced | 46.20 cum | Rs 6158.50 | Rs 5899.65 | 258.85 | Rs 11958.87 or | |

| | | | | | | |
|--|--|--|--|--|-------------------|--|
| concret with M-20 grade mix with 20 mm and down grade chips(CB) for RCC ,cetreering,shuttering,etc | | | | | Rs11959.00 | |
|--|--|--|--|--|-------------------|--|

So it was asked through objection memo that why the amount **Rs 11,959.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|-------------|-----------------------|----------------|
| 1 | Manas Ranjan Murmu. | JE | PARADEEP MUNICIPALITY | 5979 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 5980 |
| | | | | |

15.6 -

CR-147/2017-18, H/A-Mpity fund/17-18, EC=Rs 3,81,400/-,

Constn of CC road and drain from main road to Raju Nayak h/s at Municpalty high school back side in Mundapada, ward no-10.

Ex-Prahallad Jena,

JE:- Manas Ranjan Murmu.

ME:-Duryadhan Patel,

MB-330,p-170 to 197,

Agreement no-P1-139/2017-18,

Agreement value -3,70,000.00,

Work order no-296/18.1.18,

Vr no-101/24.4.18

Excess payment due to allowing excess rate for CC work of M-20 grade:-

On checking of the following work bills w.r.t. the connected papers it is ascertained that excess payment has been made due to allowing higher rate towards the item C:C work of M-20 Grade.

Rate admissible for the item C:C work of M-20 Grade.

Data for 15cum/Post GST

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

Data for 15cum

Cost of materials

| | |
|---------------------------|---|
| 20mm CBHG Chips: | 8.10cum @ Rs.1000.00/cum=Rs.8100.00 |
| 10mm CBHG Chips: | 5.40cum & Rs.1071.43/cum=Rs.5785.72 |
| Sand (Screened & washed): | 6.75cum @ Rs.48.57/cum =Rs.327.85 |
| Cement : | 5.21Mt @ Rs.6680/Mt. = <u>Rs.34802.80</u> |

Rs 49016.37

Labour

| | |
|--------------------|--|
| Male | 0.86Nos. @ Rs.220.00 each =Rs.189.20 |
| Masson (2nd Class) | 1.50 Nos. @ Rs.240.00 each =Rs.360.00 |
| Man Mulia | 20 Nos. @ Rs.200.00 each = <u>Rs.4000.00</u> |

Rs 4549.20

Machinery

| | |
|-----------------------------------|---|
| Concrete mixture(Cap 0.40/0.28lm) | 6hours @ Rs.153.91/hr. =Rs.923.46 |
| Generator 33KVA | 6 hours @ Rs.208.70/hr. = <u>Rs.1252.00</u> |
| | =Rs.2175.46 |

Contractor profit & O.H. charges 7.5% each 15% =**Rs.8361.15**

Carriage & Royalty of materials

| | |
|--------------------------|---|
| 20mm HBHG Chips | 8.10 cum @ Rs.961.79/cum =Rs.7790.50 |
| 10mm CBHG Chips | 5.40 cum @ Rs.961.79/cum =Rs.5193.67 |
| Sand (screened & washed) | 6.75 cum @ Rs.624.21/cum =Rs.4213.42 |
| Cement | 5.21 Mt. @ Rs.161.71/Mt. = <u>Rs.842.53</u> |
| | =Rs.18040.14 |
| | G.T. =Rs. 82142.32/15cum |
| | Rate per cum =Rs.5476.15 |
| | Admissible rate /cum =Rs.5476.15 |

| Item | Qnt executed in cum(item-4,10) | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid | Remarks |
|---|--------------------------------|------------------|----------------------|-------------------|---|---------|
| Constn of un-reinforced concreat with M-20 grade mix with 20 mm and down grade chips(CB) for RCC ,etc | (7.01+33.43)=40.44cum | Rs 5685.02 | Rs 5476.15 | 208.87 | Rs 8446.70 or Rs 8447.00 | |

Hence the audit may kindly be explained why a sum of **Rs 8447.00** will not be suggested for recovery from the person responsible.

Person(s) Responsible for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|-------------|-----------------------|----------------|
| 1 | Manas Ranjan Murmu. | JE | PARADEEP MUNICIPALITY | 4223 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 4224 |
| | | | | |

15.7 -

CR-157/2016-17, H/A-14FC, EC=Rs 8,67,000/-,

Constn of RCC drain and CC road from Chhaim Behera h/s to Krishna Sahoo h/s at Sukhua khala, ward no-05.

Ex-Subodh Ku Setha,

JE:- Suvendu Mishra

ME:-Duryadhan Patel,

MB-288,310,p-106-119,195-196,

Agreement no-P1-97/2017-18,

Vr no-312/2.6.18

Excess payment due to allowing excess hire rate for Hydraulic excavator:-

On checking of the work bills w.r.t. the connected papers it is ascertained that excess payment has been made due to allowing higher rate towards hire and running of JCB excavator 1 cum bucket as follows.

| Item | Hours used | Rate allowed | Rate admissible | Differential rate | Excess paid in Rs |
|--|------------|--------------|-----------------|-------------------|-------------------|
| hire and running of JCB excavator 1 cum bucket | 4.50 hr | 840.00 | 730.43 | 109.57 | 493.00 |
| | | | | | |

So it was asked through objection memo that why the amount **Rs 493.00** would not be suggested for recovery from the person concerned, in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sln | Name | Designation | Adress | Amount(In Rs:) |
|-----|--------------------|-------------|-----------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 246 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 247 |
| | | | | |

15.8 -

CR-169/2017-18, H/A-Mpty fund/17-18, EC=Rs 5,92,500/-,

Renovn and Constn of RCC drain from back side of qtr no-MA/325 to main drain at Madhuban in ward no-12.

Ex-Sanjay Mohanty,

JE:- Manas Ranjan Murmu.

ME:-Duryadhan Patel,

MB-321,p-23 to 37,48-52,

Agreement no-P1-13/2018-19,

Agreement value -5,86,652.00,

Work order no-2267/19.4.18,

Vr no-386/19.6.18

Excess payment due to allowing excess hire rate for Pump with 5HP diesel engine:-

On checking of the work bills w.r.t. the connected papers it is ascertained that excess payment has been made due to allowing higher rate towards hire and running of Pump with 5HP diesel engines follows.

| Item | Hours used | Rate allowed | Rate admissible | Differential rate | Excess paid in Rs |
|---|------------|--------------|-----------------|-------------------|-------------------|
| hire and running of Pump with 5HP diesel engine | 120 hr | 59.00 | 51.30 | 7.70 | 924.00 |
| | | | | | |

So it was asked through objection memo that why the amount **Rs 924.00** would not be suggested for recovery from the person concerned, in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|-------------|-----------------------|----------------|
| 1 | Manas Ranjan Murmu. | JE | PARADEEP MUNICIPALITY | 462 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 462 |
| | | | | |

15.9 -

CR-209/2016-17, H/A-14th FC, EC=Rs 3,43,000/-,

Construction of CC road with development of both side Qtr from Qte block A to E & F to J at Municipalty,Plot no-46,ward no-13.

Ex-Sarada Prasanna Mohapatra,

JE:- Suvendu Mishra .

ME:- Duryadhan Patel,

MB-317,p-198 to 200,

MB-316,P-190-193,

MB-332,P-97-106,

Agreement no-P1-131/2017-18,

Agreement value -3,42,990.00,

Work order no-8053/21.11.17,

Vr no-281/24.5.18

Excess payment due to allowing excess rate for CC work:-

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

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|---------------------|---|---------------------|------------------|----------------------|-------------------|------------------------------|
| Agreement item no-7 | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,etc. | 32.29 cum | Rs 5685.02 | Rs 5476.15 | 208.87 | Rs 6744.41 or 6744.00 |

So it was asked through objection memo that why the amount **Rs 6744.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sln0 | Name | Designation | Adress | Amount(In Rs:) |
|------|--------------------|-------------|-----------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 3372 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 3372 |
| | | | | |

15.10 -

CR-93/2017-18, H/A-NRB, EC=Rs 4,98,200/-,

Construction of compound wall,toilet,drain & repair of rest shed with fixing of gate,Birsamunda school,ward no-10.

Ex-Kanthamani Sethy,

JE:- Suvendu Mishra

ME:- Duryadhan Patel,

MB-241,p-92 to 112,

MB-317,319,P-148-157,183-196,84-92,

Agreement no-P1-99/2017-18,

Agreement value -4,95,926.00,

Work order no-7533/27.10.17,

Vr no-845/16.11.18

Excess payment due to allowing excess rate for CC work :-

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

Rate admissible for the item C:C work of M-20 Grade.

Data for 15cum/Post GST

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

Data for 15cum

Cost of materials

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

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

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

Cement : 5.21Mt @ Rs.6680/Mt. = Rs.34802.80

Rs 49016.37

Labour

Male 0.86Nos. @ Rs.220.00 each =Rs.189.20

Masson (2nd Class) 1.50 Nos. @ Rs.240.00 each =Rs.360.00

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

Rs 4549.20

Machinery

Concrete mixture(Cap 0.40/0.28m) 6hours @ Rs.153.91/hr. =Rs.923.46

Generator 33KVA 6 hours @ Rs.208.70/hr. =Rs.1252.00

=Rs.2175.46

Contractor profit & O.H. charges 7.5% each 15% =**Rs.8361.15**

Carriage & Royalty of materials

20mm HBHG Chips 8.10 cum @ Rs.961.79/cum =Rs.7790.50

10mm CBHG Chips 5.40 cum @ Rs.961.79/cum =Rs.5193.67

Sand (screened & washed) 6.75 cum @ Rs.624.21/cum =Rs.4213.42

Cement 5.21 Mt. @ Rs.161.71/Mt. = Rs.842.53

=Rs.18040.14

G.T. =Rs. 82142.32/15cum

Rate per cum =**Rs.5476.15**

Centring & shuttering

i)RCC raft foundation & column base,

RCC rate per 1.0 cum : 1.50 sqm@84.70 =Rs 127.05

Rs.5603.20

ii)RCC plinth band 5.00 sqm @84.70 = Rs423.50

RCC rate per 1.0 cum : **Rs 5899.65**

| CC(1:3:6) : | | | | | | |
|-------------------------|-----|------|------------|------|----------------------|--------------|
| De`scription | Qty | Unit | Rate in Rs | Cal. | Rate with lead in Rs | Amount in Rs |
| CC(1:3:6) with 4cm size | | | | | | |

| | | | | | | |
|--|------|------|------------|---------|-----------------|----------------|
| HBHG metal including cost of all labour, materials, with taxes, lead, T & P, etc all complete. | | | | | | |
| Rate per 1.0 cum | | | | | | |
| (A) materials | | | | | | |
| HBHG 40mm metal: | 0.96 | Cum | 566.67 | 544.00 | 1528.46 | 1467.32 |
| Sand (Screened & washed): | 0.48 | Cum | 48.57 | 23.31 | 672.78 | 322.93 |
| Cement : | 2.29 | Qtl | 668 | 1529.72 | 684.17 | 1566.75 |
| (B) Labour | | | | | | |
| Masson (2nd Class) | 0.18 | Nos. | 240 | 43.20 | | 43.20 |
| Man Mulia | 1.80 | Nos. | 200 | 360.00 | | 360.00 |
| Women Mulia | 1.40 | Nos. | 200 | 280.00 | | 280.00 |
| Man Mulia for mixing stone, cement, sand & getting water. | 0.70 | Nos. | 200 | 140.00 | | 140.00 |
| | | | TOTAL(A+B) | 2920.24 | | |
| (C) Contractor profit & O.H. charges 7.5% each | | | 15%(A+B) | 438.04 | | 438.04 |
| | | | | | TOTAL(A+B+C) | 4618.24 |
| | | | | | Rate per 1.0cum | 4618.24 |

KB brick masonry work in CC(1:6):

| De`scription | Qty | Unit | Rate in Rs | Cal. | Rate with lead in Rs | Amount in Rs |
|--------------|-----|------|------------|------|----------------------|--------------|
|--------------|-----|------|------------|------|----------------------|--------------|

| | | | | | | |
|--|--------|---------|------------|---------|------------------|----------------|
| brick work with KB bricks 25cm x 12cm x 8 cm size having crushing strength not less than 75kg/cm ² with dimensional tolerance +8%in cement mortar (1:6) in foundation and plinth | | | | | | |
| Data for 1 cum | | | | | | |
| (A)materials | | | | | | |
| KB bricks 25cm x 12cm x 8 cm | 350.00 | 1000nos | 4844.26 | 1695.49 | 6100.49 | 2135.17 |
| Sand (Screened & washed): | 0.28 | Cum | 48.57 | 13.60 | 672.78 | 188.38 |
| Cement : | 0.67 | qtl | 668.00 | 447.56 | 684.17 | 458.39 |
| (B)Labour | | | | | | |
| Masson special | 0.35 | Nos. | 260.00 | 91.00 | | 91.00 |
| Masson (2nd Class) | 1.05 | Nos. | 240.00 | 252.00 | | 252.00 |
| Man Mulia | 1.41 | Nos. | 200.00 | 282.00 | | 282.00 |
| women mulia | 1.41 | Nos. | 200.00 | 282.00 | | 282.00 |
| preparing mortar and getting water,etc. | 0.14 | Nos. | 200.00 | 28.00 | | 28.00 |
| | | | TOTAL(A+B) | 3091.65 | | |
| (c)Contractor profit & O.H. charges 7.5% each | | | 15%(A+B) | 463.75 | | 463.75 |
| | | | | | TOTAL(A+B+ C) | 4180.69 |

| | | | | | | |
|---|-----------------|--|--|--|--|-------------------|
| i) extra labour & scaffolding to the rate in foundation | | | | | | 33.00 |
| Rate for 1.0cum | super structure | | | | | Rs 4213.69 |

Work details:

| Agreement item | De`scriptio n | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid | Remarks |
|--|---|---------------------|------------------|----------------------|-------------------|-------------------|---------|
| Item -9,2nd /final bill | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,curing,etc,c omplete | 7.34 cum | Rs 5827.03 | Rs 5603.20 | 223.83 | Rs 1642.91 | |
| Item -9 1st running bill |do..... | 0.98 cum | Rs 5827.03 | Rs 5603.20 | 223.83 | Rs 219.35 | |
| Item -6.1 1st running bill | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,curing,etc,pr e cast slab,plinth band,.... | 3.80 cum | Rs 6158.50 | Rs 5899.65 | 258.85 | Rs 983.63 | |
| Item -4, 1st running bill | CC(1:3:6)...., curing,etc.c omplete | 3.20 cum | Rs 4787.80 | Rs 4618.26 | 169.56 | Rs 542.59 | |
| Item -8, 1st running bill | KB brick masonry work in CC(1:6) in super structure ... ,with tax,watering, curing,etc. | 13.26 cum | Rs 4377.76 | Rs 4213.69 | 164.07 | Rs 2175.56 | |

| | | | | | | | |
|--|--|--|--|--|-------|----------------------------------|--|
| | | | | | Total | Rs 5564.04 or 5564.00 | |
|--|--|--|--|--|-------|----------------------------------|--|

So it was asked through objection memo that why the amount **Rs 5564.00** would not be suggested for recovery from the person concerned, in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|-----------------------|-------------|--------------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 2782 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 2782 |
| | | | | |

15.11 -

CR-48/2017-18, H/A-MV Tax/17-18, EC=Rs 9,23,300/-,

Renovation & Construction of RCC drain from main road near Gali-1 to gali-4 with connecting branch drain at Gopaljew colony, ward no-11.

Ex-Sarada Prasanna Mohapatra,

JE:- Manas Ranjan Murmu.

ME:-Duryadhan Patel,

MB-291,p-170 to 195,

MB-229,P-194-198,

Agreement no-P1-121/2017-18,

Agreement value -9,14,216.00,

Work order no-8012/21.11.17,

Vr no-380/13.6.18

Excess payment due to allowing excess rate for CC work:-

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

CC(1:4:8):-

| De`scription | Qty | Unit | Rate in Rs | Cal. | Rate with lead in Rs | Amount in Rs |
|--|------|------|------------|---------|----------------------|----------------|
| CC(1:4:8) with 4cm size HBHG metal including cost of all laobour, materi als, with taxes,lead ,T & P,etc all complete. | | | | | | |
| Rate per 1.0 cum | | | | | | |
| (A)materials | | | | | | |
| HBHG 40mm metal: | 0.96 | Cum | 566.67 | 544.00 | 1528.46 | 1467.32 |
| Sand (Screened & washed): | 0.48 | Cum | 48.57 | 23.31 | 672.78 | 322.93 |
| Cement : | 1.72 | Qtl | 668 | 1148.96 | 684.17 | 1176.77 |
| (B)Labour | | | | | | |
| Masson (2nd Class) | 0.18 | Nos. | 240 | 43.20 | | 43.20 |
| Man Mulia | 1.80 | Nos. | 200 | 360.00 | | 360.00 |
| Women Mulia | 1.40 | Nos. | 200 | 280.00 | | 280.00 |
| Man Mulia for mixing stone,cement, sand & getting water. | 0.70 | Nos. | 200 | 140.00 | | 140.00 |
| | | | TOTAL(A+B) | 2539.48 | | |
| (C)Contractor profit & O.H. charges 7.5% each | | | 15%(A+B) | 380.92 | | 380.92 |
| | | | | | TOTAL(A+B+ C) | 4171.15 |
| | | | | | Rate per 1.0cum | 4171.15 |

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|---------------------|--|---------------------|------------------|----------------------|-------------------|--------------------------------|
| Agreement item no-4 | PCC(1:4:8) with 4cm size HBHG metal including cost of all laobour,materi als, with taxes,lead ,T & P,etc all complete. | 42.43 cum | Rs 4340.30 | Rs 4171.15 | 169.15 | Rs 7177.00 |
| Agreement item no-5 | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,curing,etc,pre cast slab,plinth band,.... | 78.48 cum | Rs 6158.50 | Rs 5899.65 | 258.85 | Rs 20314.54 |
| | | | | | Total | Rs 27491.54 or 27492.00 |

So it was asked through objection memo that why the amount **Rs 27492.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|-------------|-----------------------|----------------|
| 1 | Manas Ranjan Murmu. | JE | PARADEEP MUNICIPALITY | 13746 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 13746 |
| | | | | |

15.12 -
CR-76/2017-18, H/A-MpityFund, EC=Rs 1,96,600/-,
Construction of CC road from Gobinda Barik h/s to SN Aleya h/s & Marada Babu Rao h/s ,ward no-17.
Ex-Deepak Behera,

JE:- Manas Ranjan Murmu.

ME:-Duryadhan Patel,

MB-323,p-25 to 37,63-66

Agreement no-P1-24/2018-19,

Agreement value -1,94,673.00,

Work order no-2543/1.4.18,

Vr no-547/1.8.18

Excess payment due to allowing excess rate for CC work:-

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

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|---------------------|---|---------------------|------------------|----------------------|-------------------|-------------------|
| Agreement item no-4 | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,etc. | 20.66 cum | Rs 5685.02 | Rs 5476.15 | 208.87 | Rs 4315.00 |

So it was asked through objection memo that why the amount **Rs 4315.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|---------------------|-------------|-----------------------|----------------|
| 1 | Manas Ranjan Murmu. | JE | PARADEEP MUNICIPALITY | 2157 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 2158 |
| | | | | |

15.13 -

CR-186/2017-18, H/A-MpityFund, EC=Rs 85,300/-,

Construction of boundary wall near Mukteswar UP school at Nuabazar ,ward no-16.

Ex-Deepak Behera,

JE:- Manas Ranjan Murmu.

ME:- Duryadhan Patel,

MB-323,p-25 to 37,63-66

Agreement no-P1-.02/2018-19,

Agreement value -82,988.00,

Work order no-2549/1.5.18,

Vr no-546/1.8.18

Excess payment due to allowing excess rate for CC work:-

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

Brick work:

| De`scription | Qty | Unit | Rate in Rs | Cal. | Rate with lead in Rs | Amount in Rs |
|--|--------|---------|------------|---------|----------------------|--------------|
| brick work with Fly ash bricks 25cm x 12cm x 8 cm size having crushing strength not less than 75kg/cm2 with dimensional tolerance +8%in cement mortar (1:6) in foundation and plinth | | | | | | |
| Data for 1 cum | | | | | | |
| (A)materials | | | | | | |
| KB bricks 25cm x 12cm x 8 cm | 350.00 | 1000nos | 4144.68 | 1450.64 | 4925.47 | 1723.91 |
| Sand (Screened & washed): | 0.28 | Cum | 48.57 | 13.60 | 672.78 | 188.38 |
| Cement : | 0.67 | qtl | 668.00 | 447.56 | 684.17 | 458.39 |
| (B)Labour | | | | | | |

| | | | | | | |
|--|-----------------|------|------------|---------|--------------|-------------------|
| Masson special | 0.35 | Nos. | 260.00 | 91.00 | | 91.00 |
| Masson (2nd Class) | 1.05 | Nos. | 240.00 | 252.00 | | 252.00 |
| Man Mulia | 1.41 | Nos. | 200.00 | 282.00 | | 282.00 |
| women mulia | 1.41 | Nos. | 200.00 | 282.00 | | 282.00 |
| preparing mortar and getting water,etc. | 0.14 | Nos. | 200.00 | 28.00 | | 28.00 |
| | | | TOTAL(A+B) | 2846.80 | | |
| (c)Contractor profit & O.H. charges 7.5% each | | | 15%(A+B) | 427.02 | | 427.02 |
| | | | | | TOTAL(A+B+C) | 3732.71 |
| extra labour & scaffolding to the rate in foundation | | | | | | 33.00 |
| Rate for 1.0cum | super structure | | | | | Rs 3765.71 |

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|---------------------|--|---------------------|------------------|----------------------|-------------------|-------------------|
| Agreement item no-3 | PCC(1:4:8) with 4cm size HBHG metal including cost of all laobour,materi als, with taxes,lead ,T & P,etc all complete. | 2.12 cum | Rs 4340.30 | Rs 4171.15 | 169.15 | Rs 359.00 |
| Agreement item no-4 | Supplying all materials,labo | 5.83 cum | Rs 4013.90 | Rs 3732.71 | 281.19 | Rs 1639.00 |

| | | | | | | |
|---------------------|--|----------|------------|------------|--------------|------------------------------|
| | ur,T&P for brick work with Fly ash bricks 25cm x 12cm x 8 cm size having crushing strength not less than 75kg/cm ² in cement mortar (1:6) in foundation and plinth including.....with vibrating,centering,curing,etc .all complete. | | | | | |
| Agreement item no-5 | Supplying all materials,labour,T&P for brick work with Fly ash bricks 25cm x 12cm x 8 cm size having crushing strength not less than 75kg/cm ² in cement mortar (1:6) in super structure including.....with vibrating,centering,curing,etc . all complete. | 8.79 cum | Rs 4046.90 | Rs 3765.71 | 281.19 | Rs 2471.66 |
| | | | | | Total | Rs 4469.66 or 4470.00 |

So it was asked through objection memo that why the amount **Rs 4470.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|-------------|-----------------------|----------------|
| 1 | Manas Ranjan Murmu. | JE | PARADEEP MUNICIPALITY | 2235 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 2235 |

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

15.14 -

CR-166/2016-17, H/A-MpityFund, EC=Rs 7,59,400/-,

Construction of community hall in Tarenigada in front of Manas Swain h/s ,ward no-05.

Ex-Dillip Dalai,

JE:- Suvendu Mishra,

ME:- Duryadhan Patel,

MB-339,p-17 to 37,

MB-303,p-137 to 148,

MB-335,p-105 to 134,

Agreement no-P1-.115/2017-18,

Agreement value -7,59,400.00,

Work order no-7808/14.11.17,

Vr no-955/15.12.18

| De`scription | Qty | Unit | Rate in Rs | Cal. | Rate with lead in Rs | Amount in Rs |
|--|------|------|------------|---------|----------------------|--------------|
| RCC work in ground floor of M-20 grade with 20mm & down grade CBHG chips including hoisting & laying with cost of all laobour,materi als, with taxes,lead ,T & P,etc all complete. | | | | | | |
| Data for 15 cum | | | | | | |
| (A)materials | | | | | | |
| CBHG 20 mm size: | 8.10 | Cum | 1000.00 | 8100.00 | 1961.79 | 15890.50 |
| CBHG 10 mm size: | 5.40 | Cum | 1071.43 | 5785.72 | 2033.22 | 10979.39 |

| | | | | | | |
|--|-------|------|--------------|----------|----------------------|----------------|
| Sand (Screened & washed): | 6.75 | Cum | 48.57 | 327.85 | 672.78 | 4541.27 |
| Cement : | 5.21 | MT | 6680.00 | 34802.80 | 6841.72 | 35645.36 |
| (B)Labour | | | | | | |
| Mate | 0.86 | Nos. | 220.00 | 189.20 | | 189.20 |
| Masson (2nd Class) | 1.50 | Nos. | 240.00 | 360.00 | | 360.00 |
| Man Mulia | 20.00 | Nos. | 200.00 | 4000.00 | | 4000.00 |
| (C)Machinery | | | | | | |
| Concrete mixture (cap.0.40/0.28 cum) | 6.00 | Hrs | 153.91 | 923.46 | | 923.46 |
| Generator 33 KVA | 6.00 | Hrs | 208.70 | 1252.20 | | 1252.20 |
| | | | TOTAL(A+B+C) | 55741.23 | | |
| (D)Contractor profit & O.H. charges 7.5% each | | | 15%(A+B+C) | 8361.18 | | 8361.18 |
| | | | | | TOTAL(A+B+C+D)/15cum | 82142.56 |
| | | | | | Rate per 1.0cum | 5476.17 |
| Centering & shuttering: | | | | | | |
| | | | | | | 5476.17 |
| i)RCC raft foundation & column base | 1.5 | sqm | 84.7 | | | 127.05 |
| RCC rate for 1.0 cum | | | | | | 5603.22 |
| | | | | | | 5476.17 |
| ii)RCC plinth band | 5 | sqm | 84.7 | | | 423.50 |
| RCC rate for 1.0 cum | | | | | | 5899.67 |
| | | | | | | 5476.17 |
| iii)RCC coloumn/beam | 10 | sqm | 519.6 | | | 5196.00 |

| | | | | | | |
|-------------------------|--|--|--|--|--|-----------------|
| RCC rate for 1.0 cum | | | | | | 10672.17 |
|-------------------------|--|--|--|--|--|-----------------|

Excess payment due to allowing excess rate for CC work:-

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

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|--------------------------|---|----------------------------------|---------------------|----------------------------|----------------------|-------------------|
| Agreement item no-4 | PCC(1:4:8) with 4cm size HBHG metal including cost of all laobour,materi als, with taxes,lead ,T & P,etc all complete. | (4.29 + 4.34)cum=8.6 3 cum | Rs 4340.29 | Rs 4171.15 | 169.14 | Rs 1459.00 |
| Agreement item no-6.1 | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,etc. | (3.38 + 1.22)cum=4.6 0 cum | Rs 5827.03 | Rs 5603.22 | 223.81 | Rs 1030.00 |
| Agreement item no-6.8 | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,column,beam, etc. | (4.13+0.11)cum=4.24cum | Rs 10988.34 | Rs 10672.17 | 316.17 | Rs 1340.00 |
| Agreement item no-6.2 | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,plinth band,etc. | 2.35cum | 6158.39 | 5899.67 | 258.72 | Rs 608.00 |
| | | | | | Total | Rs 4437.00 |

So it was asked through objection memo that why the amount **Rs 4437.00** would not be suggested for recovery from the person concerned, in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|-----------------------|-------------|--------------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 2218 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 2219 |
| | | | | |

15.15 -

CR-101/2017-18, H/A-14th FC, EC=Rs 9,99,600/-,

Construction of CC road and drain from Uma Sahoo h/s to Kelu Swain h/s at bijayachandrapur ,ward no-05.

Ex-Braja Kishor Padhi,

JE:- Suvendu Mishra,

JE:- Purushotam Mallick,

ME:- Duryadhan Patel,

MB-337,p-1 to 37,

MB-332,p-133 to 141,

MB-342,p-64 to 77,

Agreement no-P1-.103/2017-18,

Agreement value -9,99,671.00,

Work order no-7635/1.11.17,

Vr no-402/19.6.18,967/21.12.18

Excess payment due to allowing excess rate for CC work:-

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

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|------------------------|--|---------------------|------------------|----------------------|-------------------|--------------------|
| Agreement item no-3 | PCC(1:4:8) with 4cm size HBHG metal including cost of all laobour,materi als, with taxes,lead ,T & P,etc all complete. | 10.65 cum | Rs 4340.29 | Rs 4171.15 | 169.14 | Rs 1801.00 |
| Agreement item no-4,11 | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,etc. | 101.64cum | Rs 5685.02 | Rs 5476.17 | 208.85 | Rs 21227.00 |
| | | | | | Total | Rs 23027.00 |

So it was asked through objection memo that why the amount **Rs 23027.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|----------------------|-------------|-----------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 6311 |
| 2 | PURUSOTAM MALLICK,JE | JE | PARADEEP MUNICIPALITY | 6311 |
| 3 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 10405 |

15.16 -

CR-104/2017-18, H/A-SBM, EC=Rs 8,46,000/-,

Construction of latrine near Atharabanki fish market,ward no-06.

Ex-Braja Kishor Padhi,

JE:- Suvendu Mishra,

ME:- Duryadhan Patel,

MB-336,p-6 to 7,

MB-312,p-76 to 79,

MB-337,p-20 to 36,

MB-327,p-156 to 195

Agreement no-P1-.104/2017-18,

Agreement value -8,45,982.00,

Work order no-7632/1.11.17,

Vr no-811/1.11.18

Excess payment due to allowing excess rate for CC work:-

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

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|-----------------------|--|---------------------|------------------|----------------------|-------------------|-------------------|
| Agreement item no-5 | CC(1:4:8) with 4cm size HBHG metal including cost of all laobour,materials, with taxes,lead ,T & P,etc all complete. | 10.11 cum | Rs 4340.28 | Rs 4171.15 | 169.13 | Rs 1709.90 |
| Agreement item no-7.1 | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,plinth band,etc. | 8.81cum | Rs 6158.38 | Rs 5899.67 | 258.71 | Rs 2279.00 |
| Agreement item no-9 | Supplying all materials,labo ur,T&P for brick work with Fly ash bricks 25cm x 12cm | 26.46 cum | Rs 4046.90 | Rs 3765.71 | 281.19 | Rs 7440.00 |

| | | | | | | |
|----------------------|---|----------|------------|------------|--------------|-------------------------------|
| | x 8 cm size having crushing strength not less than 75kg/cm ² in cement mortar (1:6) in super structure including.....with h vibrating, centering, curring, etc . all complete. | | | | | |
| Agreement item no-12 | Constn of un-CC work with M-20 grade mix with 20 mm and down grade chips(CB)... ,etc. | 3.39 cum | Rs 5827.03 | Rs 5603.22 | 223.81 | Rs 758.71 |
| | | | | | Total | Rs 12187.61or 12188.00 |

So it was asked through objection memo that why the amount **Rs 12188.00** would not be suggested for recovery from the person concerned, in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sln | Name | Designation | Adress | Amount(In Rs:) |
|-----|--------------------|-------------|-----------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 6094 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 6094 |
| | | | | |

15.17 -

CR-46/2017-18, H/A-Devolution fund, EC=Rs 9,96,400/-,

Renovation & Construction of RCC drain from aurobinda school to Gaji Das camp ,ward no-06.

Ex-Santosh Ku Behera,

JE:- Suvendu Mishra,

ME:-Duryadhan Patel,

MB-291,p-144 to 169 & 196 to 200,

Agreement no-P1-.160/2017-18,

Agreement value -9,96,674.00,

Work order no-851/13.2.18,

Vr no-404/19.6.18

Excess payment due to allowing excess rate for CC work:-

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

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|---------------------|--|---------------------|------------------|----------------------|-------------------|--------------------|
| Agreement item no-3 | PCC(1:4:8) with 4cm size HBHG metal including cost of all laobour,materials, with taxes,lead ,T & P,etc all complete. | 48.31 cum | Rs 4340.29 | Rs 4171.15 | 169.14 | Rs 8171.00 |
| Agreement item no-4 | Constn of un-reinforced CC work with M-20 grade mix with 20 mm and down grade chips(CB)...with vibrating,shuttering,curing ,etc. | 78.82cum | Rs 6158.50 | Rs 5899.67 | 258.83 | Rs 20401.00 |
| Agreement item no-6 | Supplying all materials,lobour,t&p,& providing dewatering by 3HP diesel engine pump set including.....,etc .complete | 120 hrs | Rs 59.00 | Rs 51.30 | 7.7 | Rs 924.00 |
| | | | | | Total | Rs 29496.00 |

So it was asked through objection memo that why the amount **Rs 29496.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|--------------------|-------------|-----------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 14748 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 14748 |
| | | | | |

15.18 -
CR-115/2017-18, H/A-Munplty fund, EC=Rs 3,23,100/-,
Construction of CC road of road side rath khala in front of Jagannath temple ,ward no-13.
Ex-Santosh Ku Behera,
JE:- Suvendu Mishra,
ME:-Duryadhan Patel,
MB-340,303,p-18 to 21 & 66 to 75,
Agreement no-P1-.21/2018-19,
Agreement value -3,29,562.00,
Work order no-2536/1.5.18,
Vr no-449/6.7.18
Excess payment due to allowing excess rate for CC work:-

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

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|---------------------|---|---------------------|------------------|----------------------|-------------------|-------------------|
| Agreement item no-6 | Constn of un-reinforced CC work with M-20 grade | 29.81cum | Rs 5685.02 | Rs 5476.17 | 208.85 | Rs 6226.00 |

| | | | | | | | |
|--|--|--|--|--|--|--------------|-------------------|
| | mix with 20 mm and down grade chips(CB)...excluding,shuttering,curring ,etc. | | | | | | |
| | | | | | | Total | Rs 6226.00 |

So it was asked through objection memo that why the amount **Rs 6226.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|--------------------|-------------|-----------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 3113 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 3113 |
| | | | | |

15.19 -

CR-57/2017-18, H/A-Munplty fund, EC=Rs 6,37,800/-,

Renovation & Construction of RCC drain from qtr no-CHA/445 to cha/416 at Chhahazaria colony,ward no-11.

Ex-Santosh Ku Behera,

JE:- Suvendu Mishra,

ME:- Duryadhan Patel,

MB-306,290,p-163 to 181 & 157 to 161,

Agreement no-P1-.134/2017-18,

Agreement value -6,31,580.00,

Work order no-8294/8.12.17,

Vr no-355/12.6.18

Excess payment due to allowing excess rate for CC work:-

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

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|---------------------|--|---------------------|------------------|----------------------|-------------------|--------------------|
| Agreement item no-4 | PCC(1:4:8) with 4cm size HBHG metal including cost of all laobour,materials, with taxes,lead ,T & P,etc all complete. | 36.48 cum | Rs 4340.29 | Rs 4171.15 | 169.14 | Rs 6170.00 |
| Agreement item no-5 | Constn of un-reinforced CC work with M-20 grade mix with 20 mm and down grade chips(CB)...with vibrating,shuttering,curing ,etc. | 51.07cum | Rs 6158.50 | Rs 5899.67 | 258.83 | Rs 13218.00 |
| Agreement item no-7 | Supplying all materials,lobour,t&p,& providing dewatering by 3HP diesel engine pump set including.....,etc .complete | 72 hrs | Rs 59.00 | Rs 51.30 | 7.7 | Rs 554.00 |
| | | | | | Total | Rs 19942.00 |

So it was asked through objection memo that why the amount **Rs 19942.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| SlnO | Name | Designation | Adress | Amount(In Rs:) |
|------|--------------------|-------------|-----------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 9971 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 9971 |

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

15.20 -

CR-153/2017-18, H/A-SBM, EC=Rs 8,12,700/-,

Construction of Latrin at Santoshinagar,Balijhara,ward no-05.

Ex-Pravat Ku Behera,

JE:- Suvendu Mishra,

ME:-Duryadhan Patel,

MB-331,333,p-24 to 35,62 -105 & 82 to 96,

Agreement no-P1-.135/2017-18,

Agreement value -8,12,700.00,

Work order no-7797/13.11.17,

Vr no-296/28.5.18,823/5.11.18

Excess payment due to allowing excess rate for CC work:-

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

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|-----------------------|--|-------------------------|------------------|----------------------|-------------------|-------------------|
| Agreement item no-5 | PCC(1:4:8) with 4cm size HBHG metal including cost of all laobour,materi als, with taxes,lead ,T & P,etc all complete. | (7.74+ 6.86)=14.60 cum | Rs 4340.29 | Rs 4171.15 | 169.14 | Rs 2469.00 |
| Agreement item no-7.1 | Constn of un-reinforced CC work with M-20 grade mix with 20 mm and down grade chips(CB)...with | (3.01+0.51) =3.52 cum | Rs 6158.50 | Rs 5899.67 | 258.83 | Rs 911.00 |

| | | | | | | |
|-----------------------|--|----------|------------|------------|--------------|-------------------|
| | vibrating,shuttering,curring,etc. | | | | | |
| Agreement item no-7.2 | Lintel | 1.67 cum | Rs 8894.41 | Rs 8413.37 | 481.04 | Rs 803.00 |
| Agreement item no-7.4 | Slab for sept tank | 1.47 cum | Rs 9186.77 | Rs 8754.17 | 432.60 | Rs 636.00 |
| Agreement item no-12 | CC work with M-20 grade mix with 20 mm and down grade chips(CB)...with curring ,etc. | 3.17cum | Rs 5827.03 | Rs 5603.22 | 223.81 | Rs 709.00 |
| | | | | | Total | Rs 5528.00 |

So it was asked through objection memo that why the amount **Rs 5528.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|--------------------|-------------|-----------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 2764 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 2764 |

15.21 -

CR-97/2017-18, H/A-Munplf fund, EC=Rs 5,09,600/-,

Construction of base for fixing decorative A.C. sheet and fixing of staircase railing,aluminium door,etc. Yatri nivas,ward no-16.

Ex-Chinmaya Ranjan Parida,

JE:- Suvendu Mishra,

ME:- Duryadhan Patel,

MB-270,267,p-187 to 197,198-200,
Agreement no-P1-.143/2017-18,
Agreement value -5,09,600.00,
Work order no-351/20.1.18,
Vr no-309/2.6.18
Excess payment due to allowing excess rate for CC work:-

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

Details of work:-

| Item | De`scription | Qnt executed in cum | Rate allowed/cum | Rate admissible /cum | Differential rate | Excess paid |
|---------------------|---|---------------------|------------------|----------------------|-------------------|-------------------|
| Agreement item no-1 | RCC work with M-25 grade mix with 20 mm and down grade chips...with ,shuttering ,etc. | 1.57 cum | Rs 15463.11 | Rs 14081.43 | 1381.68 | Rs 2169.00 |
| | | | | | Total | Rs 2169.00 |

So it was asked through objection memo that why the amount **Rs 2169.00** would not be suggested for recovery from the person concerned,in response to audit memo the local authority agreed to recover the said amount and will be produced at exit conference.

Person(s) Responsible for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|--------------------|-------------|-----------------------|----------------|
| 1 | SUVENDU MISHRA,JE | JE | PARADEEP MUNICIPALITY | 1084 |
| 2 | DURYADHAN PATEL,ME | ME | PARADEEP MUNICIPALITY | 1085 |

15.22 - Payment made by the way of non-levy penalty for delay in workOSP-27-
Name of the work-Development of CC road in Garbage Yard at Bengalipada in ward no-13

| | | | | | |
|------------------|------------------|---------------------|--------------|---|----------------------|
| Scheme –MPL Fund | CR No.-117/17-18 | Vr. No.-592/18.8.18 | EC-702300.00 | JE— <i>Suvendu Mishra.</i> <i>ME-Duryadhan Patel</i> | Agency-Pravat Behera |
|------------------|------------------|---------------------|--------------|---|----------------------|

| | | | | | |
|---------------|----------------------|---------------------------------------|----------------------------------|-----------------------------------|--|
| MB No-337,334 | Page:-1-12, 40-49 | Date of issue of work order-5.2.18 | Date of Completion-8.8.1 8 | Date of Measurement-8.8 .18 | |
|---------------|----------------------|---------------------------------------|----------------------------------|-----------------------------------|--|

Payment made by the way of non-levy penalty for delay in work :

As per clause of conditions of contract appended, time is the essence of every contract. All out efforts must be made to complete the work in time. Time extension will not be allowed in ordinary circumstances. Besides, as per clause 2(a) of the conditions of contract of the agreement, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor and shall be reckoned from the date in which the written order to commence the work is given to the contractor.

Further, as per clause 3.5.30 of OPWD code, the application for extension of time, for the completion of a work, on the grounds of unavoidable hindrances or any other grounds shall be submitted by the contractor within 30 days of such hindrance.

On scrutiny of the above file, it revealed that the contractor has not applied for extension of time and payment for the work has been made without levying penalty, although the work completion date exceeded the time allowed for completion. Hence, it was asked through objection memo that why the penalty of 10% of the estimated value Rs **69031.00** would not be suggested for recover from the contractor as detailed below failing which the officials responsible for such irregular process of payment of work bill will be held responsible.

| Agreement no. | Agreement Value | Name of the Contractor | Date of commencement of work | Stipulated date of completion | Actual date of completion | Penalty @10% | Remarks |
|---------------|-----------------|------------------------|------------------------------|-------------------------------|---------------------------|--------------|---------|
| 157/17-18 | 690305.00 | Pravat Behera | 5.2.18 | 5.4.18 | 8.8.18 | 69031.00 | |

In response to audit objection memo the local authority replied that the work was delayed due to the land dispute, the layout of the work also given in late, so the late fine may not be imposed, but it is not admitted in audit .

Person(s) Responsible for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------|-------------|--------------------------|----------------|
| 1 | DILLIP KU.MOHANTY,EO | EO | PARADEEP MUNICIPALITY | 69031 |

15.23 - Payment made by the way of non-levy penalty for delay in workOSP-28-

| Name of the work-Construction of Latrin at back side of CISF Complex,Sandhakuda, ward no-13 | | | | | |
|---|------------------|----------------------------|----------------|---|--|
| Scheme –SBM Fund | CR No.-286/17-18 | Vr. No.-284/25.5.1 8 | EC-7,88,200.00 | JE— <i>Suwendu Mishra.</i> <i>ME-Duryadhan Patel</i> | Agenc y-Jaya nti Kumar i Khatu a |

| | | | | | |
|---------------|---------------------------|-------------------------------------|----------------------------|-----------------------------|--|
| MB No-329,318 | Page:-149-165, 124-165 | Date of issue of work order-17.5.17 | Date of Completion-30.4.18 | Date of Measurement-30.4.18 | |
|---------------|---------------------------|-------------------------------------|----------------------------|-----------------------------|--|

Payment made by the way of non-levy penalty for delay in work:

As per clause of conditions of contract appended, time is the essence of every contract. All out efforts must be made to complete the work in time. Time extension will not be allowed in ordinary circumstances. Besides, as per clause 2(a) of the conditions of contract of the agreement, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor and shall be reckoned from the date in which the written order to commence the work is given to the contractor.

Further, as per clause 3.5.30 of OPWD code, the application for extension of time, for the completion of a work, on the grounds of unavoidable hindrances or any other grounds shall be submitted by the contractor within 30 days of such hindrance.

On scrutiny of the above file, it revealed that the contractor has not applied for extension of time and payment for the work has been made without levying penalty, although the work completion date exceeded the time allowed for completion. Hence, it was asked through objection memo that why the penalty of 10% of the estimated value **Rs 78029.00** would not be suggested for recover from the contractor as detailed below failing which the officials responsible for such irregular process of payment of work bill will be held responsible.

| Agreement no. | Agreement Value | Name of the Contractor | Date of commencement of work | Stipulated date of completion | Actual date of completion | Penalty @10% | Remarks |
|---------------|-----------------|------------------------|------------------------------|-------------------------------|---------------------------|--------------|---------|
| 41/17-18 | 780290.00 | Jayanti Kumari Khatua | 17.5.17 | 16.8.17 | 30.4.18 | 78029.00 | |

In response to audit objection memo the local authority replied that the work was delayed due to the land disput ,the lay out of the work also given in late ,so the late fine may not be imposed ,but it is not admitted in audit .

Person(s) Responsible for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|----------------------|-------------|-----------------------|----------------|
| 1 | DILLIP KU.MOHANTY,EO | EO | PARADEEP MUNICIPALITY | 78029 |
| | | | | |

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 -

MPLAD - The MPLAD Scheme was launched in 1993-94. The MPLAD is a plan scheme fully funded by Government of India. The annual MPLADS fund entitlement per MP constituency was raised from 5 lakhs to 1 crore from 1994-95 and Rs.2 crore from 1998-99. The objective of the scheme is to enable MPs to recommend works of developmental nature with emphasis on the creation of durable community assets based on the locally felt needs to be taken up in their constituencies. Right from inception of the scheme, durable assets of national priorities viz. Drinking water, primary education, public health, sanitation and roads, etc. are being created. This scheme can be converged with the Central and State Government Schemes provided such works are eligible under MPLADS. Funds from local bodies can also be pooled for MPLADS works. Wherever such pooling is done, funds from other scheme sources should be used first and the MPLADS funds should be released later, so that MPLADS fund results in completion of the work.

There were no MP LAD fund received and also no work executed during this year under audit.

17.2 -
TARGET AND ACHIEVEMENT : -

The achievement and target both (Financial and physical) of different schemes implemented in this MUNICIPALITY during the year 2018-19 is

furnished below.

TARGET & ACHIEVEMENT:-

| Financial achievement in lakh | | | | | | | Physical achievement | | | | | |
|-------------------------------|--------------|-------------------------------|----------------------|---------------|--|---|--|---|-----------|--|--|---------------------------|
| Name of the scheme | O.B. | Fund received during the year | Total fund available | Expenditure | Unspent balance at the end of the year | Percentage of expenditure of the available fund | No of spill over projects from previous year | 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 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14FC | 9.97 | 332.44 | 342.41 | 70.36 | 272.05 | 20.55 | 3 | 25 | 28 | 4 | 24 | 14.29 |
| DEVOLUTION | 38.55 | 183.43 | 221.98 | 54.98 | 167 | 24.77 | 8 | 22 | 30 | 14 | 16 | 46.67 |
| MVT | 2.83 | 59.26 | 62.09 | 50 | 12.09 | 80.53 | 1 | 7 | 8 | 5 | 3 | 62.50 |
| M R & B | 7.82 | 25.05 | 32.87 | 30 | 2.87 | 91.27 | 2 | 2 | 4 | 2 | 2 | 50.00 |
| TOTAL | 59.17 | 600.18 | 659.35 | 205.34 | 454.01 | 31.14 | 14 | 56 | 70 | 25 | 45 | 35.71 |

From the above table , it is noticed that the Municipality has not taken appropriate steps for better achievement

of in the schemes mentioned above.

Hence the E.O/ M.E & J.Es 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 -

Parking funds in current account:-

Despite Finance Deptt. Letter No-35425(42)/FIN-WM-MISC-0003-2012/Dated 12.10.2012 to maintain Flexi Accounts in banks, the following schemes were in current account having no interest accrued.

AHHAR:-AXIS bank-1959

BIJU YUVA VAHINI:-AXIS bank-7544

So the local authority is suggested to convert the said accounts to savings/flexi account.

18.2 -

MAINTENANCE OF FLEXI ACCOUNT:-

These days' banks are offering facilities to incur higher returns on Savings Account through Flexi Deposits. It helps earning high returns of a fixed deposit on surplus money in the Savings Account. The Principal Secretary to Govt , Finance Department in his Letter No-35425(42)/FIN-WM-MISC-0003-2012/Dated 12.10.2012 has also directed to maintain Flexi Accounts in banks for Centrally sponsored plan schemes so that higher return from Flexi Deposits could be utilized for expanding the coverage of the Scheme .

It is noticed that total a sum of Rs 58,20,106.00 has been accrued as bank interest during 2018-19 from saving accounts with a rate of interest 4% p.a. Due to non maintenance of flexi account (with a rate of interest at least 6% p.a.) a sum of **Rs 29,10,053.00**(Rs 87,30,159.00-Rs58,20,106.00) has been lose by the Municipality.

So, the it was asked through objection memo that why such lose of Municipality would not be suggested for recovery from the person responsible,in response to audit memo the local authority replied that steps already taken to convert the saving a/c to flexi,so till the it is kept under objection.

18.3 -

Discrepancy in closing balance:-

It is noticed that in PNB-32308 Balance as on 29.8.18 IS NIL as **Rs 3,04,009.00** was debited/transferred to DEAF a/c due to long time non transaction ,But in cash book CB is written as Rs 298744.00.So it was asked through objection memo to clarify the discrepancy in audit and effective stapes may be taken to recover the said

amount from DEAF a/c, till then it is kept under objection.

18.4 -
Non Production of GST clearance certificate:-

On verification of vouchers relating to payments made during 18-19 as detailed below it is noticed that no purchased invoice attached to the work bills and also no GST clearance certificate attached and thus the amount towards GST credited to Govt a/c is doubtful .So it was asked through objection memo to clarify that without GST invoice how 12% of higher of work value allowed in works bill. In response to audit memo the local authority replied that by serching active GSTIN no. on GST side that 12% was allowed ,but it is not admitted in audit as concerned 12% amount credited to Govt account is under doubtful ,so that amount is kept under objection.

| VR NO | DATE | EXECUTANT | AMOUNT | GST Amount |
|-------|----------|-----------------------|------------|------------|
| 53 | 30.3.19 | KANTHAMANI SETHY | 1156924.2 | 69415 |
| 52 | 30.3.19 | AJIT ENGINEERING | 485853 | 58302 |
| 51 | 30.3.19 | PRAKASH KU SETHY | 909637.96 | 109157 |
| 50 | 23.3.19 | SAGAR KU ROUT | 761053.18 | 91326 |
| 49 | 13.3.19 | SUBODH KU SETHY | 1016624 | 121995 |
| 47 | 8.3.19 | DAITARI SAHOO | 531100.88 | 63732 |
| 48 | 8.3.19 | BRAJA KISHOR PADHI | 1098329.88 | 131800 |
| 46 | 8.3.19 | ADHIRA KU SAHOO | 698200 | 83784 |
| 45 | | NIRVAY KU DALAI | 441683 | 53002 |
| 44 | 1.3.19 | DEEPAK KU BEHERA | 1571294 | 188555 |
| 41 | 1.2.19 | MAYADHAR CONSTRUCTION | 985288 | 118235 |
| 36 | 4.9.18 | PRAKASH KU SETHY | 417833 | 50140 |
| 35 | 21.12.18 | PADAN CH BEHERA | 1126108 | 135133 |
| | | KANTHAMANI SETHY | 384162 | 46099 |
| | | SANJAY MOHANTY | 1047800 | 125736 |
| | | DINESH MOHAPATRA | 544649 | 65358 |
| 29 | 7.12.18 | ADHIRA KU SAHOO | 534337 | 64120 |
| 27 | 5.12.18 | PRAKASH KU SETHY | 187398 | 22488 |
| 26 | 16.11.18 | KANTHAMANI SETHY | 288000 | 34560 |
| 25 | 16.11.18 | CHITTA RANJAN SETHY | 556400 | 66768 |

| | | | | |
|----|----------|--------------------|--------------------|-------------------|
| 24 | 16.11.18 | PADAN CH BEHERA | 625334.12 | 75040 |
| | | AKSHYA KU DALUA | 315600 | 37872 |
| 20 | 12.8.18 | PRAVAT BEHERA | 714300 | 85716 |
| 18 | 12.10.18 | PRAKASH KU SETHY | 405700 | 48684 |
| 17 | 12.10.18 | KANTHAMANI SETHY | 448000 | 53760 |
| 16 | 17.9.18 | PRAKASH KU SETHY | 469100 | 56292 |
| 15 | 17.9.18 | ADHIRA KU SAHOO | 429400 | 51528 |
| 14 | 3.9.18 | SUBODH KU SETHY | 795700 | 95484 |
| 13 | 3.9.18 | BRAJA KISHOR PADHI | 929120 | 111494 |
| 12 | 3.9.18 | AMULYA KU SAHOO | 296600 | 35592 |
| 11 | 18.8.18 | BRAJA KISHOR PADHI | 739100 | 88692 |
| 10 | 24.7.18 | PRAKASH KU SETHY | 888800 | 106656 |
| | | PRAKASH KU SETHY | 552500 | 66300 |
| 8 | 24.7.18 | BISWOBHUSAN BEHERA | 465700 | 55884 |
| 7 | 24.7.18 | AJIT ENGINEERING | 428100 | 51372 |
| 6 | 24.7.18 | ADHIRA KU SAHOO | 1127900 | 135348 |
| 5 | 18.7.18 | PRAHALLAD JENA | 211900 | 25428 |
| 4 | 18.7.18 | PRAHALLAD JENA | 456300 | 54756 |
| 3 | 18.7.18 | AKSHYA KU DALUA | 477800 | 57336 |
| 2 | 18.7.18 | AMULYA KU SAHOO | 563100 | 67572 |
| 1 | 18.7.18 | AKSHYA KU DALUA | 472000 | 56640 |
| | | TOTAL | 26554729.22 | 3117152.05 |

18.5 -

Purchase without GEM:-

As per Finance Deptt ltr no-35243/Dt30.11.17 procurement of goods and services should be in GeM (Government e marketplace) ,but deviating such the following items were purchased from Bhanjaprabha Super Bazar (H.O.), BBSR,GSTIN-21AAAAO0683L1ZO as detailed below.

| Vr no | Date | Purpose | Amount |
|-------|------|---------|--------|
|-------|------|---------|--------|

| SI No | | | | |
|-------|------|------------|---|-------------------|
| 1 | 6 | 03.04.2018 | Bill for supply of 30 Nos. O.A.P. Register. | 18780.00 |
| 2 | 11 | 04.04.2018 | Bill for supply of Bed, Locker, Mattress, pilow, etc. for Aashray | 238762.00 |
| 3 | 324 | 05.06.2018 | Supply of towel, Gamucha, Napkin, etc. | 101157.00 |
| 4 | 325 | 05.06.2018 | Supply of Glass, cup, plate | 24219.00 |
| 5 | 714 | 26.09.2018 | Bill for supply of 1500 Nos. cotton bag on the eve of LSG Day-2018 | 55500.00 |
| 6 | 731 | 01.10.2018 | Bill for supply of office stationary. | 106619.00 |
| 7 | 857 | 16.11.2018 | Supply of Register, file, etc. to this office. | 141576.00 |
| 8 | 1049 | 01.02.2019 | Supply of 91 Nos. prizes of different size for submission to District office on the eve of Republic Day-2019. | 39056.00 |
| 9 | 1050 | 01.02.2019 | Supply of Measurement book & Note sheet. | 11677.00 |
| 10 | 1121 | 08.02.2019 | Bill for supply of materials like bed & furniture for SUH | 302927.00 |
| | | | TOTAL | 1040273.00 |

In response to audit objection memo the local authority has replied that this office was registered on GEM portal on 20.8.19 ,so before that date not possible to purchase in GEM,but it is not admitted in audit as effective steps not taken earlier as possible,so that amount is kept under objection.

18.6 -

Outsourcing staff engaged for municipality:-

It is noticed that Outsourcing staff engaged for Municipality Office,Kalian Mandap & Sea beach ,etc. Provided by BABA SERVICE PROVIDER,NUABAZAR,PARADEEP,JSPUR,Prop:-Sarada Prasanna Mohapatra, Service tax-AJMPM8887CSD001,TIN-21831310109.

As per work order /agreement no-2467/27.4.18, Contractor should produce EPF/ESI submission/payment statement and the GST deposit challan along with monthly bill but fails to produce the said documents and also

GST clearance certificate not produced where as the following payment made without any action against the contractor.

| SL NO | VR NO | DATE | PURPOSE | AMOUNT |
|-------|---------|------------|---|--------|
| 1 | 41 | 10.04.2018 | Bill for providing man power service to this office for the month Jan-2018 | 97061 |
| 2 | 271 | 22.05.2018 | Bill for providing manpower to this office for the month February-2018 | 88400 |
| 3 | 272 | 22.05.2018 | Bill for providing manpower to this office for the month March-2018 | 87018 |
| 4 | 379 | 13.06.2018 | Providing manpower service to this office for the month April-2018 | 97700 |
| 5 | 527 | 30.07.2018 | Bill for providing manpower service to this office for the month May-2018 | 171629 |
| 6 | 528 | 30.07.2018 | Bill for providing manpower service to this office for the month June-2018 | 164205 |
| 7 | 679 | 17.09.2018 | Bill for providing man power service to this office for the month July-2018 | 159111 |
| 8 | 755 | 12.10.2018 | Bill for providing man power service to this office for the month of August-2018 | 157826 |
| 9 | 756 | 12.10.2018 | Bill for providing man power service to this office for the month of September-2018 | 157124 |
| 10 | 885 | 26.11.2018 | Providing manpower service to this office for the month October-2018 | 140831 |
| 11 | 985 | 31.12.2018 | Providing manpower service to this office for the month November-2018 | 143083 |
| 12 | 986 (1) | 31.12.2018 | Providing manpower service to science | 8047 |

| | | | | |
|----|---------|------------|--|----------------------|
| | | | park for the month September-2018 | |
| 13 | 986 (2) | 31.12.2018 | Providing manpower service to science park for the month October-2018 | 30069 |
| 14 | 986 (3) | 31.12.2018 | Providing manpower service to science park for the month November-2018 | 30069 |
| 15 | 1064 | 01.02.2019 | Bill for providing man power to office, kalyan mandap, science park for the month December-2018 | 194580 |
| 16 | 1065 | 01.02.2019 | Bill for providing J.E. (Elect) & Gardener for the month November-2018 | 29937 |
| 17 | 1066 | 01.02.2019 | Bill for providing J.E. (Elect) & Gardener for the month October-2018 | 29937 |
| 18 | 1296 | 27.03.2019 | Bill for providing man power to this office for the month January-2019 | 193901 |
| 19 | 1297 | 27.03.2019 | Bill for providing man power to this office for the month February-2019 | 190810 |
| | | | TOTAL | Rs 2171338.00 |

In response to audit objection memo the local authority replied that a letter no-9550/5.12.2019 was issued to the service provider to furnish EPF/ESI statements and for other objections replied nothing,so the said amount is kept under objection.

18.7 -

Outsourcing sanitation service for municipality:-

On scrutiny of the paid vouchers w.r.t the Accountant cash book and pass book , it is noticed that a

sum of Rs. **86,81,309.00** has been made payment to the service provider/contractor as detailed below.

| VR NO | DATE | Out sourcing agency | Purpose | Amount |
|-------|------------|----------------------|--|--------|
| 44 | 11.04.2018 | Shyam Sundar Sethy | Bill for sanitation service in W. No-08 for the month March-2018 | 81200 |
| 45 | 11.04.2018 | Shyam Sundar Sethy | Bill for sanitation service in W. No-07 for the month March-2018 | 88204 |
| 46 | 11.04.2018 | Akshaya Ku. Malla | Bill for sanitation service in W. No-10 for the month March-2018 | 148780 |
| 47 | 11.04.2018 | Akshaya Ku. Malla | Bill for sanitation service in W. No-09 for the month March-2018 | 75067 |
| 48 | 11.04.2018 | Sanjaya Mohanty | Bill for sanitation service in W. No-13 for the month March-2018 | 143664 |
| 49 | 11.04.2018 | JTB Construction | Bill for sanitation service in W. No-16 for the month March-2018 | 107887 |
| 50 | 11.04.2018 | JTB Construction | Bill for sanitation service in W. No-15 for the month March-2018 | 231000 |
| 51 | 11.04.2018 | Kanthamani Sethy | Bill for sanitation service in W. No-05 for the month March-2018 | 194512 |
| 52 | 11.04.2018 | Kanthamani Sethy | Bill for sanitation service in W. No-06 for the month March-2018 | 114088 |
| 53 | 11.04.2018 | Kanthamani Sethy | Bill for sanitation service in W. No-11 for the month March-2018 | 128250 |
| 54 | 11.04.2018 | Smruti Ranjan Behera | Bill for sanitation service in W. No-12 for the month March-2018 | 169518 |
| 55 | 11.04.2018 | Sarada Pr. Mohapatra | Bill for sanitation service in W. No-1 for the month March-2018 | 129978 |

| | | | | |
|-----|------------|---------------------------|--|--------|
| 56 | 11.04.2018 | Sarada Pr. Mohapatra | Bill for sanitation service from Hanuman mandir to Sandhakud for the month March-2018 | 110550 |
| 57 | 11.04.2018 | Amulya Ku. Sahoo | Bill for sanitation service in W. No-4 for the month March-2018 | 104249 |
| 58 | 11.04.2018 | Subrat Ku. Behura | Bill for sanitation service in W. No-14 for the month March-2018 | 199000 |
| 163 | 14.05.2018 | JTB Construction | Sanitation service in W. No-16 for the month April-2018 | 107887 |
| 164 | 14.05.2018 | JTB Construction | Sanitation service in W. No-15 for the month April-2018 | 231000 |
| 165 | 14.05.2018 | Kanthamani Sethy | Sanitation service in W. No-06 for the month April-2018 | 114088 |
| 166 | 14.05.2018 | Kanthamani Sethy | Sanitation service in W. No-05 for the month April-2018 | 194512 |
| 167 | 14.05.2018 | Kanthamani Sethy | Sanitation service in W. No-11 for the month April-2018 | 128250 |
| 168 | 14.05.2018 | Sanjaya Mohanty | Sanitation service in W. No-13 for the month April-2018 | 143664 |
| 169 | 14.05.2018 | Akshaya Ku. Malla | Sanitation service in W. No-09 for the month April-2018 | 75067 |
| 170 | 14.05.2018 | Akshaya Ku. Malla | Sanitation service in W. No-10 for the month April-2018 | 148780 |
| 171 | 14.05.2018 | Shyam Sundar Sethy | Sanitation service in W. No-08 for the month April-2018 | 81200 |
| 172 | 14.05.2018 | Shyam Sundar Sethy | Sanitation service in W. No-07 for the month April-2018 | 88204 |
| 173 | 14.05.2018 | Subrat Ku. Behura | Sanitation service in W. No-14 for the month April-2018 | 199000 |
| 174 | 14.05.2018 | Sarada Prasanna Mohapatra | Sanitation service from Hanuman mandir to Auto stand, Sandhakud for the month April-2018 | 110550 |

| | | | | |
|-----|------------|---------------------------|--|--------|
| 175 | 14.05.2018 | Sarada Prasanna Mohapatra | Sanitation service in W. No-14 for the month April-2018 | 129978 |
| 176 | 14.05.2018 | Amulya Ku. Sahoo | Sanitation service in W. No-04 for the month April-2018 | 104249 |
| 278 | 23.05.2018 | Smruti Ranjan Behera | Bill for sanitation service in W. No-12 for the month April-2018 | 169518 |
| 320 | 04.06.2018 | Kanthamani Sethy | Special sanitation activities executed during the month April-2018 in different location of this ULB | 178290 |
| 339 | 12.06.2018 | Shyam Sunder Sethy | Sanitation service in W. No-12 for the month May-2018 | 202700 |
| 340 | 12.06.2018 | Shyam Sunder Sethy | Sanitation service in W. No-07 for the month May-2018 | 103306 |
| 341 | 12.06.2018 | Shyam Sunder Sethy | Sanitation service in W. No-08 for the month May-2018 | 81200 |
| 342 | 12.06.2018 | Akshaya Ku. Malla | Sanitation service in W. No-05 for the month May-2018 | 213072 |
| 343 | 12.06.2018 | Akshaya Ku. Malla | Sanitation service in W. No-10 for the month May-2018 | 148780 |
| 344 | 12.06.2018 | JTB Construction | Sanitation service in W. No-15 for the month May-2018 | 231000 |
| 345 | 12.06.2018 | Kanthamani Sethy | Sanitation service in W. No-11 for the month May-2018 | 128250 |
| 346 | 12.06.2018 | Kanthamani Sethy | Sanitation service in W. No-06 for the month May-2018 | 120811 |
| 347 | 12.06.2018 | Sanjaya Mohanty | Sanitation service in W. No-13 for the month May-2018 | 169435 |
| 348 | 12.06.2018 | Sanjaya Mohanty | Sanitation service in W. No-09 for the month May-2018 | 84445 |
| 349 | 12.06.2018 | Amulya Ku. Sahoo | Sanitation service in W. No-04 for the month May-2018 | 119996 |
| 350 | 12.06.2018 | Bibekananda Mohapatra | Sanitation service in W. No-01 for the month May-2018 | 162098 |

| | | | | |
|------|------------|-------------------------|--|--------|
| 351 | 12.06.2018 | Bibekananda Mohapatra | Sanitation service from Hanuman temple to Sandhakud for the month May-2018 | 127678 |
| 352 | 12.06.2018 | Manas Ku. Dalai | Sanitation service in W. No-16 for the month May-2018 | 138444 |
| 353 | 12.06.2018 | Subrat Ku. Behura | Sanitation service in W. No-14 for the month May-2018 | 199000 |
| 450 | 06.07.2018 | Kanthamani Sethy | Bill for special sanitation activities for the month May-2018 | 200339 |
| 595 | 24.08.2018 | Kanthamani Sethy | Bill for special sanitation service for the month June-2018 | 186647 |
| 661 | 12.09.2018 | Kanthamani Sethy | Bill for special sanitation activities from 02.07.2018 to 31.08.2018 | 190977 |
| 757 | 12.10.2018 | Lakshyavedi Enterprises | Bill for supply of sanitation materials like bleaching powder, lime, jhudi, jhadu. | 341773 |
| 836 | 09.11.2018 | Kanthamani Sethy | Special sanitation activities during the month August-2018 | 150181 |
| 900 | 03.12.2018 | Kanthamani Sethy | Executing Special sanitation activities for the month September-2018 | 176870 |
| 901 | 03.12.2018 | Bhagaban Dalai | Sanitation work on Biswakarma puja-2018 | 46462 |
| 970 | 21.12.2018 | Kanthamani Sethy | Special sanitation activities executed by Sri. Kanthamani Sethy for the month October-2018 | 186065 |
| 1057 | 01.02.2019 | Kanthamani Sethy | Special sanitation activities for the month November-2018 | 179312 |
| 1160 | 20.02.2019 | Kanthamani Sethy | Bill for special sanitation activities for the month December-2018 | 177436 |
| 1200 | 02.03.2019 | Akshaya Ku. Malla | Release of Held up sanitation bill for the | 208810 |

| | | | | |
|------|------------|------------------|--|----------------|
| | | | month January-2019 of W. No-5 | |
| 1228 | 16.03.2019 | Kanthamani Sethy | Special sanitation activities for the month January-2019 | 176038 |
| | | | TOTAL | 8681309 |

It was asked through objection memo ,in support of the above payment, the following documents / records to produce to audit for checking of its genuineness.

- 1) Tender details
- 2) IT return file by Service provider
- 4) Labour license of Service provider
- 5) Municipality resolution regarding this
- 6) What was the basis of assessment of manpower requirement for sanitation when the Municipality went for appointing them?
- 7) Has the Municipality decided the conditions of these services as required under Sec 84(i) of OM Act. 1950? If so, documentary proof may be produced to audit
- 8) Has the sanction or approval of the Govt. for appointment of such numbers of personnel even though on temporary basis, been obtained as required under Sec. 73(1) of O.M Act. 1950? If yes, the same may be produced to audit.

And also it is noticed that a sum of Rs. **86, 81,309.00** has been made payment to the service provider/contractor towards sanitation of 14 wards without approval of competent authority.

In response to audit objection memo the local authority produced the related files and replied that as per office order no-26194/15.12.14 10 nos of wards has been approved for privation of sanitation work again on 1.2.2019 council resolution has been passed for privation of 14 nos of wards and sea beach and that to be send to H&UD Deptt. for approval.

It is to be noted that the above said payments made without fresh tenders and there was no valide reason to privatize 14 wards against existing manpowers,so that amount is kept under objection.

18.8 -

Purchase of sanitation items :-

On scrutiny of the paid vouchers w.r.t the Accountant cash book and pass book , it is noticed that a sum of Rs. **24,75,520.00** has been made payment to Lakshyavedi Enterprises for purchase of sanitation items as detailed below.

| VR NO | DATE | PURPOSE | AMOUNT |
|-------|------------|--|-------------------|
| 3 | 03.04.2018 | Bill for supply of 400 ltr. White & black phenyle | 23128 |
| 4 | 03.04.2018 | Bill for supply of garbage bag & hand gloves | 2250 |
| 25 | 06.04.2018 | Bill for supply of garbage collection bag & hand gloves | 3850 |
| 253 | 17.05.2018 | Bill for supply of 300 bag bleaching powder. | 240720 |
| 419 | 26.06.2018 | Supply of garbage collection bag & Hand gloves | 7300 |
| 440 | 04.07.2018 | Bill for supply of jhadu, bucket, mug, etc. for Kalyan Mandap. | 9267 |
| 484 | 16.07.2018 | Bill for supply of 300 pkt. Bleaching powder. | 307800 |
| 604 | 24.08.2018 | Bill for supply of 400 pkt. Bleaching powder to this office. | 410640 |
| 717 | 28.09.2018 | Bill for supply of slack lime & phenyle | 14334 |
| 757 | 12.10.2018 | Bill for supply of sanitation materials like bleaching powder, lime, jhudi, jhadu. | 341773 |
| 858 | 16.11.2018 | Supply of 340 pkt. Bleaching powder. | 349044 |
| 859 | 16.11.2018 | Supply of 60 pkt. Bleaching powder. | 61596 |
| 1029 | 14.01.2019 | Supply of 300 pkt. Bleaching powder. | 307980 |
| 1133 | 12.02.2019 | Supply of Garbage collection polythene & hand gloves | 5085 |
| 1161 | 20.02.2019 | Supply of 400 pkt. Bleaching powder | 390753 |
| | | TOTAL | 2475520.00 |

So it was asked through objection memo that ,in support of the above payment, the following documents / records to produce to audit for checking of its genuineness.

- 1) Tender details
- 2) Municipality resolution regarding this
- 3) The sanction or approval of the Govt. for such expenditures, if any, the same to produce to audit.

In response to audit objection memo the local authority has produced the concened files and it is noted that no fresh tender called for that and not approved by Govt.,so that amount is kept under objection.

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

19.1 - NON REMITTANCE OF GOVT DUES-

NON REMITTANCE OF GOVT DUES:-

As per previous audit report and current audit the following Govt. dues such as Royalty, VAT, Labour Cess ,etc .realised from different work bills are yet to be deposited. The details are furnished below.

| H/A | ROYALTY | VAT/GST | CESS | PT | IT | TOTAL |
|---------|---------|---------|---------|--------|---------|---------|
| OB | 303150 | 819874 | 128632 | 0 | 0 | 1251656 |
| RECEIPT | 1526278 | 1738716 | 1034740 | 179400 | 1762814 | 6241948 |
| TOTAL | 1829428 | 2558590 | 1163372 | 179400 | 1762814 | 7493604 |
| DEPOSIT | 1595943 | 663005 | 1025554 | 179400 | 1762814 | 5226716 |
| BALANCE | 233485 | 1895585 | 137818 | 0 | 0 | 2266888 |

So it was asked through objection memo to kindly explain about the non deposition of such dues,in response to audit memo the local authority replied that steps taken to remit the Govt dues.

19.2 -

No loans has been taken by this Municipality during the year 2018-19

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintence of Account

Maintenance of account of the Municipality is not satisfactory due to the following reasons:-

- a. Huge amount of unadjusted advance, detail in para no-8
- b. The misappropriations, as described in para no-11
- c. Non-deposit of huge amount of Govt. taxes and dues, detail in para no-19.1
- d. Huge amount of pendency of Utilisation Certificate for submission, detail in para no-10
- e. Maintenance of Accountant Cash Book has not been done properly so as to cover all the receipts and payments of the financial position.

The local authority is advised to maintain the accounts, records and registers as prescribed by Govt hence forth.

Suggestions:-

For strengthening of the financial position and enforcing financial discipline of the urban local bodies may follow the suggestions given below.

- 1) Collection of long outstanding taxes and other dues through special drive.
- 2) Enforcement of provision led u/s 161, 162, 163 and 201 of the Odisha Municipal Act.
- 3) Survey of new holdings by collecting datas from different sources like from electric department on new electricity connections within the Municipality area.
- 4) Assessment of new holdings.
- 5) Revaluation of old assessed cases, if any.
- 6) Utilisation of Grants under public conveyance (which was remain unutilised and the asset may be created).
- 7) Maintenance of Asset Register and constant monitoring of the assets for generation of own fund.
- 8) Adoption of intra district transfer system among Tax collectors to maintain uniformity in distribution of manpower.
- 9) Grievance redressal system to be online so that citizen can assess the status of his grievance.

As a result of this Audit transactions involving a sum of Rs 27738342.00 are held under objection which include an amount of Rs 415501.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

| SI No | Paragraph No. | Amount suggested for recovery(In Rs:) | Amount kept under objection including amount suggested for recovery (In Rs:) | Amount Surchargeable(In Rs:) | Amount Embezzlement(In Rs:) | Amount Othercases(In Rs:) | Remarks |
|-------|---------------|---------------------------------------|--|------------------------------|-----------------------------|---------------------------|---------|
| 1 | 5.1 | 0.00 | 5777087.00 | 0.00 | 0.00 | 0.00 | |
| 2 | 8.1 | 61400.00 | 61400.00 | 61400.00 | 0.00 | 0.00 | |
| 3 | 12.1 | 5249.00 | 5249.00 | 5249.00 | 0.00 | 0.00 | |
| 4 | 12.2 | 8308.00 | 8308.00 | 8308.00 | 0.00 | 0.00 | |
| 5 | 12.3 | 1452.00 | 1452.00 | 1452.00 | 0.00 | 0.00 | |
| 6 | 15.1 | 0.00 | 846100.00 | 0.00 | 0.00 | 0.00 | |
| 7 | 15.2 | 10068.00 | 10068.00 | 10068.00 | 0.00 | 0.00 | |
| 8 | 15.3 | 7077.00 | 7077.00 | 7077.00 | 0.00 | 0.00 | |

| | | | | | | |
|--------------|-------|------------------|--------------------|------------------|-------------|-------------|
| 9 | 15.4 | 1466.00 | 1466.00 | 1466.00 | 0.00 | 0.00 |
| 10 | 15.5 | 11959.00 | 11959.00 | 11959.00 | 0.00 | 0.00 |
| 11 | 15.6 | 8447.00 | 8447.00 | 8447.00 | 0.00 | 0.00 |
| 12 | 15.7 | 493.00 | 493.00 | 493.00 | 0.00 | 0.00 |
| 13 | 15.8 | 924.00 | 924.00 | 924.00 | 0.00 | 0.00 |
| 14 | 15.9 | 6744.00 | 6744.00 | 6744.00 | 0.00 | 0.00 |
| 15 | 15.10 | 5564.00 | 5564.00 | 5564.00 | 0.00 | 0.00 |
| 16 | 15.11 | 27492.00 | 27492.00 | 27492.00 | 0.00 | 0.00 |
| 17 | 15.12 | 4315.00 | 4315.00 | 4315.00 | 0.00 | 0.00 |
| 18 | 15.13 | 4470.00 | 4470.00 | 4470.00 | 0.00 | 0.00 |
| 19 | 15.14 | 4437.00 | 4437.00 | 4437.00 | 0.00 | 0.00 |
| 20 | 15.15 | 23027.00 | 23027.00 | 23027.00 | 0.00 | 0.00 |
| 21 | 15.16 | 12188.00 | 12188.00 | 12188.00 | 0.00 | 0.00 |
| 22 | 15.17 | 29496.00 | 29496.00 | 29496.00 | 0.00 | 0.00 |
| 23 | 15.18 | 6226.00 | 6226.00 | 6226.00 | 0.00 | 0.00 |
| 24 | 15.19 | 19942.00 | 19942.00 | 19942.00 | 0.00 | 0.00 |
| 25 | 15.20 | 5528.00 | 5528.00 | 5528.00 | 0.00 | 0.00 |
| 26 | 15.21 | 2169.00 | 2169.00 | 2169.00 | 0.00 | 0.00 |
| 27 | 15.22 | 69031.00 | 69031.00 | 69031.00 | 0.00 | 0.00 |
| 28 | 15.23 | 78029.00 | 78029.00 | 78029.00 | 0.00 | 0.00 |
| 29 | 18.2 | 0.00 | 2910053.00 | 0.00 | 0.00 | 0.00 |
| 30 | 18.3 | 0.00 | 304009.00 | 0.00 | 0.00 | 0.00 |
| 31 | 18.4 | 0.00 | 3117152.00 | 0.00 | 0.00 | 0.00 |
| 32 | 18.5 | 0.00 | 1040273.00 | 0.00 | 0.00 | 0.00 |
| 33 | 18.6 | 0.00 | 2171338.00 | 0.00 | 0.00 | 0.00 |
| 34 | 18.7 | 0.00 | 8681309.00 | 0.00 | 0.00 | 0.00 |
| 35 | 18.8 | 0.00 | 2475520.00 | 0.00 | 0.00 | 0.00 |
| Total | | 415501.00 | 27738342.00 | 415501.00 | 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 |
|-------|--|--------|------|----------------|--------------------|
| | | | | Total | |

Audit Certificate

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

Approved by:
District Audit Officer
Local Fund Audit,JAGATSINGHPUR

