

LOCAL FUND AUDIT, JAGATSINGHPUR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General	Audit Report No : 513964/AR/2019-2020-JAGATSINGHPUR
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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

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Cash in hand	04-11-2019 before transaction	NIL	NIL	Cashiers cash book page no-140	NA
2	ServicePostage Stamps	04-11-2019 before transaction	263.00	263.00	SRP-34	NA
3	Demand Notice Book U.S.161	04-11-2019 before transaction	96nos	96nos	SRP-10,VOL-VIII	NA
4	Measurement Books	04-11-2019 before transaction	26nos	26nos	SRP-47,VOL-IX F	NA
5	Daily Collection Receipts U.S.290	04-11-2019 before transaction	22nos	22nos	SRP-15,VOL-VIII	NA
6	Octroi Tax Receipt Books	04-11-2019 before transaction	1088nos	1088nos	SRP-122,VOL-IV	NA
7	Misc Receipt Book U.S.290	04-11-2019 before transaction	127nos	127nos	SRP-129,VOL-VII	NA
8	Holding Tax Receipt Books	04-11-2019 before transaction	39nos	39nos	SRP-75,VOL-VII	NA
9	Demand Notice Book U.S.290	04-11-2019 before transaction	68nos	68nos	SRP-4,VOL-VIII	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 used for daily collection of Market fees	Rule 171	Form No. XLIII
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

SIno	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
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C : List of Records/Registers not Produced to Audit

SIno	List Records/Register	Rules	Form No
1	Schedule for the Budget Estimate	Rule 77	Form No. III
2	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

SIno	List Records/Register	Rules	Form No
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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

Sino	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	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	5742056.349	31-03-2019	5742056.34	0.00	
3	SBM	01-04-2018	15506857.00	46164056.00	61670913.00	19042413.00	31-03-2019	42628500.09	31-03-2019	42628500.00	0.00	
4	VAMMBY	01-04-2018	2675482.81	94878.00	2770360.81	0.00	31-03-2019	2770360.819	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	ACCOUNTANT CASH BOOK	01-04-2018	440115906.80	268285410.01	708401316.81	215488314.85	31-03-2019	492913001.969	31-03-2019	492913001.96	0.00	
8	MBPY	01-04-2018	9931606.00	6911626.00	16843232.00	6184480.00	31-03-2019	10658752.009	31-03-2019	10658752.00	0.00	
9	IGNOAP	01-04-2018	6286276.70	1847474.00	8133750.70	1271900.00	31-03-2019	6861850.709	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.

- Month wise totalling of receipts and expenditure are not worked out.
- Balancing at the end of each month, i.e., working out of OB & CB are not made.
- No abstract register of receipts or payments has been maintained.
- 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

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	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 BANK	1435101009463	31-03-2019	591174.00	31-03-2019	591174.00	0.00	IGNWP
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	ACCOUNTANT CASH BOOK
25	HDFC	50300112577732	31-03-2019	18029230.65	31-03-2019	18029230.65	0.00	ACCOUNTANT CASH BOOK ,FDR
26	HDFC	18184470003716	31-03-2019	12224880.91	31-03-2019	12224880.91	0.00	ACCOUNTANT CASH BOOK ,FDR
27	HDFC	50300093163121	31-03-2019	71935675.00	31-03-2019	71935675.00	0.00	ACCOUNTANT CASH BOOK ,FDR
28	OGB	409935004000234	31-03-2019	245342.00	31-03-2019	245342.00	0.00	ACCOUNTANT CASH BOOK ,FDR
29	OGB	409935004000036	31-03-2019	17787054.00	31-03-2019	17787054.00	0.00	ACCOUNTANT CASH BOOK ,FDR

30	UCO bank	8350310022696	31-03-2019	21894743.00	31-03-2019	21894743.00	0.00	ACCOUNTANT CASH BOOK ,FDR
31	UCO bank	8350310023518	31-03-2019	11570386.00	31-03-2019	11570386.00	0.00	ACCOUNTANT CASH BOOK ,FDR
32	UCO bank	8350310023525	31-03-2019	6143440.00	31-03-2019	6143440.00	0.00	ACCOUNTANT CASH BOOK ,FDR
33	UNION2b	516472	31-03-2019	2611404.00	31-03-2019	2611404.00	0.00	ACCOUNTANT CASH BOOK ,FDR
34	UNION2a	516471	31-03-2019	8000000.00	31-03-2019	8000000.00	0.00	ACCOUNTANT CASH BOOK ,FDR
35	UNION BANK	516113	31-03-2019	7325941.00	31-03-2019	7325941.00	0.00	ACCOUNTANT CASH BOOK ,FDR
36	SBI	424348	31-03-2019	20883334.00	31-03-2019	20883334.00	0.00	ACCOUNTANT CASH BOOK ,FDR
37	Indian Bank	6025240883	31-03-2019	2811672.00	31-03-2019	2811672.00	0.00	ACCOUNTANT CASH BOOK,FLEXI
38	Allahabad Bank	50428163504	31-03-2019	2859446.00	31-03-2019	6408349.00	-3548903.00	ACCOUNTANT CASH BOOK ,Municipal Fund
39	Syndicate	8072221001150 9	31-03-2019	12877755.91	31-03-2019	11987196.91	890559.00	ACCOUNTANT CASH BOOK
40	UCO bank	8350210002520	31-03-2019	1899680.00	31-03-2019	1899680.00	0.00	ACCOUNTANT CASH BOOK ,Municipal Fund
41	Bank of India	5103102100000 06	31-03-2019	6000000.00	31-03-2019	6000000.00	0.00	ACCOUNTANT CASH BOOK ,Municipal Fund
42	Bank of India	6025240883	31-03-2019	3000000.00	31-03-2019	3000000.00	0.00	ACCOUNTANT CASH BOOK ,Municipal Fund
43	Canada Bank	1435101008517	31-03-2019	11547715.00	31-03-2019	6440589.00	5107126.00	ACCOUNTANT CASH BOOK ,Municipal Fund
44	CENTRAL BANK	3286447053	31-03-2019	1557003.00	31-03-2019	1557003.00	0.00	ACCOUNTANT 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	4099010000338 7	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	6461010000393 4	31-03-2019	1590642.00	31-03-2019	1590642.00	0.00	ACCOUNTANT CASH BOOK

								,Municipal Fund
51	Bank of Baroda	2607010000608	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 BANK	77601001087	31-03-2019	1142938.00	31-03-2019	1142938.00	0.00	ACCOUNTANT 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	18181450000118	31-03-2019	33536608.87	31-03-2019	33332380.87	204228.00	ACCOUNTANT CASH BOOK ,TFC Grant
63	HDFC Bank	18181450000012	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 Aahaar	916020046061959	31-03-2019	81680.00	31-03-2019	81680.00	0.00	ACCOUNTANT 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 Accountand &

								MIS
69	Union Bank	4806020100015 85	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

Sino	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,AS RAYA 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 Prunning Saw	2	0	0	2.00	2	SRP-74
13	Rree Prunner Machine	1	0	0	1.00	1	SRP-73
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-82,83,157,15 8,171
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	1	0	0	1.00	1	SRP-121

30	Machine OR-21-B-2062 Tempo	1	0	0	1.00	1	SRP-101
31	OR-21-B-2060 Tempo	1	0	0	1.00	1	SRP-81
32	OR-21-B-2061 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 Ambasador 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 Tractor	1	0	0	1.00	1	SRP-194
37	OR-21-7169 Tractor	1	0	0	1.00	1	SRP-192
38	OR-21D-4679 Tractor	1	0	0	1.00	1	SRP-21
39	OR-21B-7426 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,SRP-11 8

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

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	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	409935004000234	28.5.18	245342	7.35	28.5.19	262456	P-8	
10	HDFC	50300093163121	18.5.18	71935675	7.1	18.5.19	77180700	P-12	
11	HDFC	18184470003716	30.5.18	12224880.91	7.25	15.6.19	13177318.91	P-12	
12	HDFC	50300112577732	3.10.18	18029230.65	7.4	3.10.19	19400874.65	P-12	
			TOTAL	198651430.56			211677604.56		

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

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	ALL CASH BOOK	9148218.10	2800654.00	11948872.10	2199090.00	31-03-2019	9749782.10	31-03-2019	9749782.10	0.00	
GRAND TOTAL			9148218.10	2800654.00	11948872.10	2199090.00		9749782.10		9749782.10	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 Asst.)	652/06.09.18	50,000	Purchase of Relief Materials	697/22.09.18	50,000	2018-19	
8	Narayan majhi (O.T.C.)	887/28.11.18	11,000	Repairing of Vehicle OR-21-6082	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 year-2019	1183 (7)/26.2.19	12,000	2018-19	
		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		FA	TOTAL
		AMOUNT	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	REFERENCE 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.MOHANTY
2	Pradyut Kumar Mohapatra	669/22.08.2017	15000		15000	Repair of vehicle OR-21B-2061	DILLIP KU.MOHANTY
3	Narayan Majhi ,OTC	1799/26.12.17	20000		20000	Election work	DILLIP KU.MOHANTY
5	Swagatika Mishra	323/4.6.18	0	10000.00	10000	Advance for conducting the meeting programme of "Pari Rath" awareness on dt.04.06.2018	DILLIP KU.MOHANTY
6	Narayan Majhi	558/7.8.18	0	5000	5000	Advance for purchase of spare parts for Auto tipper.	DILLIP KU.MOHANTY
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.MOHANTY
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.MOHANTY
9	Menaka Das	1017/14.01.2019	0	100000.00	100000	Advance for conducting the programme "PEETHA&q	DILLIP KU.MOHANTY

						uot; from 15.01.2019 to 20.01.2019	
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.MOHANTY
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.MOHANTY
12	MANAS RANJAN MURMU	1038/17.01.2019	0	30000.00	30000	Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme,	DILLIP KU.MOHANTY
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.MOHANTY
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.MOHANTY
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.MOHANTY
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.MOHANTY
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.MOHANTY
18	Pranati Barik	1047/22.01.2019	0	25000.00	25000	Advance to 5 Nos. PEETHA camp incharge for conducting the PEETHA programme,	DILLIP KU.MOHANTY
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.MOHANTY
20	Dhruba Ch. Nayak	1047/22.01.2019	0	20000.00	20000	Advance to 5 Nos. PEETHA camp incharge for	DILLIP KU.MOHANTY

						conducting the PEETHA programme,	
21	Akhila Ranjan Swain	1048/25.01.2019	0	20000.00	20000	Payment of advance for conducting Republic Day-2019	DILLIP KU.MOHANTY
22	Dhruba Ch. Nayak	1051/01.02.2019	0	27564.00	27564	Advance for filling of certificate case against Holding owners.	DILLIP KU.MOHANTY
23	Arun Ku. Panigrahi	1103/06.02.2019	0	5000.00	5000	Advance for maintenance of science park.	DILLIP KU.MOHANTY
24	Munsiraj Singh	1119/08.02.2019	0	4000.00	4000	Advance for purchase of postage stamp.	DILLIP KU.MOHANTY
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.MOHANTY
26	Priti Priyadarshini Sahoo	1158 (2)/16.02.2019	0	20000.00	20000	Advance for conducting PEETHA programme for the month February-2019 at cluster-2	DILLIP KU.MOHANTY
27	Pranati Barik	1158 (3)/16.02.2019	0	20000.00	20000	Advance for conducting PEETHA programme for the month February-2019 at cluster-3	DILLIP KU.MOHANTY
28	Dipika Sahoo	1158 (4)/16.02.2019	0	20000.00	20000	Advance for conducting PEETHA programme for the month February-2019 at cluster-4	DILLIP KU.MOHANTY
29	Dhruba Ch. Nayak	1158 (5)/16.02.2019	0	20000.00	20000	Advance for conducting PEETHA programme for the month February-2019 at cluster-4	DILLIP KU.MOHANTY
30	Purusottam Mallick	1182/26.02.2018	0	30000.00	30000	Advance for servicing of water tankers of this office	DILLIP KU.MOHANTY
		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

Sino	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

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	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 TRANSFER	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

Sl.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	819057.00	396627.00	1215684		1215684

	Office Building					
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 Prnsion & 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

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	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. (GABG)	Director 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

Sino	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	difference	rate/ltr	excess paid
OD21C8870	Paradip co-operative filling stn	26498	2.4.18	919	20	0	20	68.87	1377.40
...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
OR216082	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

Sino	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

Sino	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

Particulars	Demand			Collection			Balance			% of collection		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1. Holding Tax	28740143.96	10796806.00	39536949.96	16208896.00	6588822.00	22797718.00	12531247.96	4207984.00	16739231.96	56.40	61.03	117.42
2. D & O Trade (U/S 290)	79246.00	1813705.00	1892951.00	0.00	1482909.00	1482909.00	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	3618.00	39681.00	43299.00	89.47	93.07	182.54
4. Market Shop Rent ,2nd phase	1893313.00	1644348.00	3537661.00	85753.00	1212928.00	1298681.00	1807560.00	431420.00	2238980.00	4.53	73.76	78.29
TOTAL	30747066.96	14827659.00	45574725.96	16325395.00	9817778.00	26143173.00	14421671.96	5009881.00	19431552.96	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 allottees	Monthly rent	DEMAND			COLLECTION			BALANCE		
			Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	A. K. Barik	240+170	0	4920	4920	0	4920	4920	0	0	0
2	P.K. Mohapatra	300+175	0	5700	5700	0	5700	5700	0	0	0
3	K. Ch. Soren	300+175	0	5700	5700	0	5700	5700	0	0	0
4	M. Soren	300+175	950	5700	6650	950	5700	6650	0	0	0
5	K.Ch. Sahoo	300+175	0	5700	5700	0	5700	5700	0	0	0
6	B.B. Jena	300+175	0	5700	5700	0	5700	5700	0	0	0
7	N. Rout	300+363	2565	6156	8721	2565	5643	8208	0	513	513
8	C.R. Khatua	150+150	0	3600	3600	0	3600	3600	0	0	0
9	K. Barik	150+150	600	3600	4200	600	3600	4200	0	0	0
10	G. Parida	900+910	0	21720	21720	0	21720	21720	0	0	0
11	B. Bewo	150+200	0	4200	4200	0	4200	4200	0	0	0
12	M. Biswas	150+200	0	4200	4200	0	4200	4200	0	0	0
13	K. Charan Das	150+200	0	4200	4200	0	4200	4200	0	0	0
14	G. N. Tarai	900+576	0	17712	17712	1476	11808	13284	-1476	5904	4428
15	M. Barik	150+237	0	4645	4645	0	4645	4645	0	0	0
16	M.P. Singh	150+237	0	4645	4645	0	4645	4645	0	0	0
17	B. Berman	150+237	0	4645	4645	0	4645	4645	0	0	0
18	B. Sahoo	900+732	0	19584	19584	0	19584	19584	0	0	0
19	K. Datta	150+190	1020	4080	5100	1020	3060	4080	0	1020	1020
20	S. Mohapatra	150+190	1020	4080	5100	1020	3060	4080	0	1020	1020

21	B. Rout	150+190	0	4080	4080	0	4080	4080	0	0	0
22	R. Choudhury	450+522	0	11664	11664	0	11664	11664	0	0	0
23	S. Bardhan	300+330	0	7560	7560	0	7560	7560	0	0	0
24	G. Jena	300+330	0	7560	7560	0	7560	7560	0	0	0
25	S. Senapati	300+330	3780	7560	11340	3780	3150	6930	0	4410	4410
26	D Nayak	300+330	7560	7560	15120	7560	3780	11340	0	3780	3780
27	P. Mohapatra	300+330	0	7560	7560	0	7560	7560	0	0	0
28	P. Sahoo	300+255	0	6660	6660	0	6660	6660	0	0	0
29	D. Behera	300+255	0	6660	6660	0	6660	6660	0	0	0
30	K. Bai	180+150	0	3960	3960	0	3960	3960	0	0	0
31	B. Tarai	180+150	0	3960	3960	0	3960	3960	0	0	0
32	B. Rout	180+150	0	3960	3960	0	3960	3960	0	0	0
33	P. Sethy	180+150	0	3960	3960	0	3960	3960	0	0	0
34	G. Behera	180+150	0	3960	3960	0	3960	3960	0	0	0
35	A. K. Swain	180+150	0	3960	3960	0	3960	3960	0	0	0
36	M Rout	180+150	0	3960	3960	0	3960	3960	0	0	0
37	N Das	180+150	0	3960	3960	0	3960	3960	0	0	0
38	B Bardhan	180+150	0	3960	3960	0	3960	3960	0	0	0
39	R. Sahoo	180+120	0	3600	3600	0	3600	3600	0	0	0
40	S. B. Sahoo	300+185	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+120	0	3600	3600	0	3600	3600	0	0	0
43	N. Barik	180+120	0	3600	3600	0	3600	3600	0	0	0
44	M. Tarai	180+120	0	3600	3600	0	3600	3600	0	0	0
45	E. Parida	180+120	0	3600	3600	0	3600	3600	0	0	0
46	S. Roul	180+120	0	3600	3600	0	3600	3600	0	0	0
47	S. Pallai	300+160	0	5520	5520	0	5520	5520	0	0	0
48	P Nayak	300+160	0	5520	5520	0	5520	5520	0	0	0
49	S. Das	300+160	0	5520	5520	0	5520	5520	0	0	0
50	A. K. Swain	450+240	0	8280	8280	0	8280	8280	0	0	0
51	G. Jalli	450+240	2070	8280	10350	2070	6210	8280	0	2070	2070
52	G. Sahoo	450+240	0	8280	8280	0	8280	8280	0	0	0
53	H. Swain	450+240	0	8280	8280	0	8280	8280	0	0	0
54	B. Behera	450+240	0	8280	8280	0	6210	6210	0	2070	2070
55	A.	450+240	0	8280	8280	0	4830	4830	0	3450	3450
56	G. Swain	450+240	690	8280	8970	690	8280	8970	0	0	0
57	S. Majhi	450+240	474	8280	8754	1380	6210	7590	-906	2070	1164
58	R. Behera	450+240	0	8280	8280	0	8280	8280	0	0	0
59	N. Parida	450+240	0	8280	8280	0	8280	8280	0	0	0
60	F. Behera	450+240	0	8280	8280	0	8280	8280	0	0	0
61	D. Sahoo	450+240	0	8280	8280	0	8280	8280	0	0	0
62	S. Samal	450+240	0	8280	8280	0	8280	8280	0	0	0
63	M Parida	180+145	0	3900	3900	0	3900	3900	0	0	0
64	P Prusty	180+210	0	4680	4680	0	4680	4680	0	0	0
65	R. Ch. Mandal	180+210	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+231	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+231	0	13572	13572	0	13572	13572	0	0	0
78	K Pal	150+102	0	3024	3024	0	0	0	0	3024	3024
79	B Sahoo	150+102	0	3024	3024	0	3024	3024	0	0	0
80	T Rout	150+102	0	3024	3024	0	3024	3024	0	0	0
81	N Samantray	180+235	0	4980	4980	0	4980	4980	0	0	0
82	R Gochhayat	180+145	0	3900	3900	0	3900	3900	0	0	0
83	S Beura	180+120	0	3600	3600	0	3600	3600	0	0	0
84	K Nayak	180+120	900	3600	4500	900	2700	3600	0	900	900
85	B Samal	180+120	0	3600	3600	0	3600	3600	0	0	0
86	R. K. Sahoo	180+303	0	5796	5796	0	5796	5796	0	0	0
87	H Barik	180+126	0	3672	3672	0	3672	3672	0	0	0
88	P Mohapatra	300+180	4800	5760	10560	0	0	0	4800	5760	10560
89	B Pradhan	300+180	0	5760	5760	0	5760	5760	0	0	0
90	G Swain	300+180	960	5760	6720	960	5760	6720	0	0	0
91	P Gochhayat	300+180	0	5760	5760	0	5760	5760	0	0	0
92	B Behera	300+180	0	5760	5760	0	5760	5760	0	0	0
93	E Senapati	300+180	0	5760	5760	0	5760	5760	0	0	0
94	B Pal	300+180	0	5760	5760	0	5760	5760	0	0	0
95	P Senapati	300+180	0	5760	5760	0	5760	5760	0	0	0
96	N Behera	300+180	0	5760	5760	0	5760	5760	0	0	0
97	G Pradhan	300+180	0	5760	5760	0	5760	5760	0	0	0
98	N Barik	240+150	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	Monthly 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. Jaysingh	560	0	6720	6720	0	6720	6720	0	0	0
7	S. Bardhan	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.	560	0	6720	6720	0	6720	6720	0	0	0

	Mandal										
25	S. Pattanaik	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. Mohapatra	560	5040	6720	11760	5040	1680	6720	0	5040	5040
52	S. Sathy	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. Samantray	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. Samantray	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	Chinmaya 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 Alli	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. Beher	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

Sl. No		Name	Monthly rent	DEMAND			COLLECTION			BALANCE		
				Arrear	Current	Total Demand	Arrear	Current	Total Collection	Arrear	Current	Total Balance
1	resturant	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,Sa ndhakud.	Permissio n issued vide Letter No.1607 dt.29.04.2 008	0	0	0	0	0	0	0	0	0	License fees for installatio n of Tower collected Rs.15000 .00 vide MR No.8379/ 29.4.2008 , Renewal fees collected amountin g Rs.30000 .00vide M.R.No.5 918/18.02 .2016 for 4 Towers from2016 -17 to 2018-19.
2	Bharati Infratel (Airtel) Ltd.	...do.....	Permissio n issued vide Letter No.1606 dt.29.04.2 008	0	0	0	0	0	0	0	0	0	License fees for installatio n of Tower collected Rs.15000 .00 vide MR

													No.8378/ 29.4.2008 , Renewal fees collected amountin g Rs.30000 .00vide M.R.No.5 918/18.02 .2016 for 4 Towers from2016 -17 to 2018-19.
3	Bharati Infratel (Airtel) Ltd.	Khata No.24 of Village,Sa ndhakud.	Permissio n issued vide Letter No.1605 dt.29.04.2 008			0			0	0	0	0	License fees for installatio n of Tower collected Rs.15000 .00 vide MR No.8377/ 29.4.2008 , Renewal fees collected amountin g Rs.30000 .00vide M.R.No.5 918/18.02 .2016 for 4 Towers from2016 -17 to 2018-19.
4	Bharati Infratel (Airtel) Ltd.	Neheru bangala	Permissio n issued			0			0	0	0	0	License fees for installatio n of Tower collected Rs.15000 .00 vide MR No.3527/ 20.12.11 ,Renewal fees collected amountin g Rs.30000 .00vide M.R.No.5 918/18.02 .2016 for 4 Towers from2016 -17 to 2018-19.
5	ATC Infrastruct	Atharban ki	Permissio n issued	0	2500	2500	0	0	0	0	2500	2500	License fees for

	ure Service Ltd	(Bhitargar h)	vide Letter No. 2108 dt.12.7.20 11											installatio n of Tower collected Rs.45000 .00 vide MR No.35149 3/30.6.11 ,Renewal fees collected amountin g Rs.30000 .00vide M.R.No.5 1/1.5.201 5 for 4 Towers from2015 -16 to 2017-18.L tr no-1260/7 .3.19 issued to deposit the renewal fees.
6	ATC Infrastruct ure Service Ltd	Nuabazar	Permissio n issued vide Letter No. 2109 dt.12.7.20 11	0	2500	2500	0	0	0	0	2500	2500	License fees for installatio n of Tower collected Rs.45000 .00 vide MR No.35149 3/30.6.11 ,Renewal fees collected amountin g Rs.30000 .00vide M.R.No.5 1/1.5.201 5 for 4 Towers from2015 -16 to 2017-18.L tr no-1260/7 .3.19 issued to deposit the renewal fees.	
7	ATC Infrastruct ure Service	Madhuba n	Permissio n issued vide Letter No.	0	2500	2500	0	0	0	0	2500	2500	License fees for installatio n of	

	Ltd		2110 dt.12.7.20 11												Tower collected Rs.45000 .00 vide MR No.35149 3/30.6.11 ,Renewal fees collected amounting Rs.30000 .00vide M.R.No.5 1/1.5.2015 for 4 Towers from2015 -16 to 2017-18.Ltr no-1260/7 .3.19 issued to deposit the renewal fees.
8	ATC Infrastructure Service Ltd	Bijaychandra (IFCO Chhaka)	Permission issued vide Letter No.3428/23.09.2011	0	2500	2500	0	0	0	0	2500	2500		License fees for installation of Tower collected Rs.15000 .00 vide MR No.35163 2/29.8.11 ,Renewal fees collected amounting Rs.30000 .00vide M.R.No.5 1/1.5.2015 for 4 Towers from2015 -16 to 2017-18.Ltr no-1260/7 .3.19 issued to deposit the renewal fees.	
9	ATC Telecom Infrastructure Ltd	Bijaychandra (IFCO Chhaka)	Permission issued vide Letter No.3229/30.09.200	0	2500	2500	0	0	0	0	2500	2500		License fees for installation of Tower collected	

			8											Rs.10000 .00 vide MR No.8386/ 30.9.2008 ,Renewal fees collected amountin g Rs.7500. 00vide M.R.No.2 390/25.2. 17 for 1 Towers from2015 -16 to 2017-18. Renual notice no-1261/7 .3.19 issued .
10	ATC Telecom Infrastructure Ltd	Atharban ki, Plot No.2/343, Khata No.23/140, Village-Sandhakud	Permission issued vide Letter No.5099/05.12.2008	0	2500	2500	0	0	0	0	2500	2500	License fees for installation of Tower collected Rs.10000.00 vide MR No.10506/4.12.2008 ,Renewal fees collected amountin g Rs.7500.00vide M.R.No.2391/25.2.17 for 1 Towers from2015 -16 to 2017-18. Renual notice no-1261/7.3.19 issued .	
11	ATC Telecom Infrastructure Ltd	Madhuban Colony, Plot No.12, Khata No.27 of village Sandhakud.	Permission issued vide Letter No.1369/09.04.2012	0	2500	2500	0	0	0	0	2500	2500	License fees for installation of Tower collected Rs.10000.00 ,Renewal fees collected amountin g	

														Rs.7500.00vide M.R.No.2392/25.02 .2017for 1 Towers from2015-16 to 2017-18. Renewal notice no-1261/7 .3.19 issued .
12	ATC India Tower Corporation Pvt. Ltd.	Back-side of PPT Reservoir	Permission issued vide Letter No.1824/26.05.2012	0	2500	2500	0	0	0	0	0	2500	2500	License fees for installation of Tower collected Rs.10000.00 vide MR no.4635/26.05.2012 Renewal fees collected amounting Rs.15000.00vide 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, At harbanki.	Permission issued vide Letter No.3840/17.08.2012	0	2500	2500	0	0	0	0	0	2500	2500	License fees for installation of Tower collected Rs.10000.00 vide MR no.4668/19.06.2012 Renewal fees collected amounting Rs.15000.00vide M.R.No.2598/30.04 .2015 for 2 Towers from2015-16 to 2017-18.
14	ATC India Tower Corporation Pvt. Ltd.	Bijaychandrappur, Khata No.45,	Permission issued	0	2500	2500	0	0	0	0	0	2500	2500	License fee for installation of

	Ltd.	Plot No.458												Tower collected Rs.75000 .00 vide MR No.1465/ 21.04.2017
15	Ascend Telecom Infrastructure Pvt. Ltd.(Cell on Wheel)	Plot No.46, Khata No.27 villageSindhakud (NearMunicipal KalyanMandap)	Permission issued videLetter No.2965/ 21.06.2017	0	2500	2500	0	0	0	0	2500	2500	License fees for installation of Tower collected Rs.75000 0.00 vide MR no.14049/ 21.06.2017Renewal fees collected amounting Rs.2500.00vide M.R.No.14051/21.06.2017 for 1 Towers for 2017-18.Ltr no-1258/ .3.19 issued to deposit the renewal fees.	
16	Vodafone ESSAR Spacelet Ltd.	Near IFFCO Gate	Permission issued videLetter No.1781/ 19.05.2008	0	2500	2500	0	0	0	0	2500	2500	License fees for installation of Tower collected Rs.10000 .00 vide MR no.7864/15.02.2018 Renewal fees collected amounting Rs.30000 .00vide M.R.No.2590/28.04 .2015 for 4 Towers from2015 -16 to 2017-18.Ltr no-1259/ .3.19	

														issued to deposit the renewal fees.
17	Vodafone ESSAR Spacelet Ltd.	Near Gopabandhu Stadium	Permission issued vide Letter No.4276/16.11.2009	0	2500	2500	0	0	0	0	2500	2500	License fees for installation of Tower collected Rs.10000.00 vide MR no.7864/15.02.2018 Renewal fees collected amounting Rs.30000.00 vide M.R.No.2590/28.04.2015 for 4 Towers from 2015-16 to 2017-18. Letter no-1259/7.3.19 issued to deposit the renewal fees.	
18	Vodafone ESSAR Spacelet Ltd.	PPL Campus	No Permission. Letter vide No.4765/19.08.2017 and reminder vide No.7742/04.10.2018 issued to company to submit require documents along with fees for issue of permission	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 the year 2015-16 to 2017-18. Letter	

													no-1259/7 .3.19 issued to deposit the renewal fees.
19	Vodafone ESSAR SpaceletL td.	Near Port WaterRes ervoir	No Permissio n. Letter videNo.47 65/19.08. 2017 andremin der videNo.77 42/04.10. 2018 issuedto company to submitreq uire document s alongwith fees for issue ofpermissi on	0	2500	2500	0	0	0	0	2500	2500	No license fees for installatio n of tower collectedL etter issued to the company as referred earlier.Re newal fees collected amountin g Rs.30000 .00vide M.R.No.2 590/28.04 .2015 for 4 Tower for theyear 2015-16 to 2017-18.
20	Reliance Infratel Ltd.	IFFCO Chhak (Backside of Hotel Mayuree)	Permissio n issued	7500	2500	10000	0	0	0	7500	2500	10000	License fees for installatio n of Tower collected Rs.15000 .00 vide MR no.8479/2 6.05.2018 Renewal fees deposited up to 2014-15,L etter no-2829/8 .6.17 and reminder no-7745/4 .10.18 issued to deposit the renewal fees.Ltr no-1258/7 .3.19 issued to deposit the

													renewal fees.
21	Reliance Infratel Ltd.	Lockpada , Atharban ki	Permissio n issued videLetter No.624/04.03.2011	7500	2500	10000	0	0	0	7500	2500	10000	License fees for installatio n of Tower collected Rs.15000 .00 vide MR no.8479/26.05.2018 Renewal fees deposited up to 2014-15,L etter no-2829/8 .6.17 and reminder no-7745/4 .10.18 issued to deposit the renewal fees.Ltr no-1258/7 .3.19 issued to deposit the renewal fees.
22	Reliance Infratel Ltd.	Near Sarala GasAgen cy, Madhuba n	No Permissio n. Letter videNo.2829/08.06.2017 andremin der videNo.7745/04.10.2018 issuedto company to submitreq uire document s alongwith fees for issue ofpermissi on	2500	2500	5000	0	0	0	2500	2500	5000	No license fees and renewal fees deposited . So,letter no.2829/8 .6.17 and remindern o.7745/4. 10.18 issued to company to deposit theinstalla tion fees and renewal fees.Ltr no-1258/7 .3.19 issued to deposit the renewal fees.
23	Aircel Fortune Tower	Near Umesh Jena house	Permissio n issued	20000	2500	22500	0	0	0	20000	2500	22500	License fees for installatio n of Tower

													collected Rs.15000 .00 vide MR no.7826/1 2.02.2008 Renewal fees deposited up to 2009-10,L etter no-5929/1 1.9.17 and reminder no-7744/4 .10.18 issued to deposit the renewal fees.Ltr no-1257/7 .3.19 issued to deposit the renewal fees.
			TOTAL	37500	47500	85000	0	0	0	37500	47500	85000	

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

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Irregular payment to M/S UNIX SERVICES. POM164/OSP260

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 to Owner of Hired Vehicles POM 05,94/OSP7-9,148-149/C.

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. No-13	324100.00
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

S/no	Name	Designation	Adress	Amount(In Rs:)
1	DURYADHAN PATEL,ME	ME	PARADEEP MUNICIPALITY	5034
2	Manas Ranjan Murmu.	JE	PARADEEP MUNICIPALITY	5034

15.3 - Excess payment on work bills POM-130,OSP-217

CR-63/2017-18, H/A-Mpity 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 (@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

150.84	105.59	150.84	45.25	Rs.7077.00
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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

Sino	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)
<p>CR-18/2017-18, H/A-Mpity fund/17-18, EC=Rs1,91,500/-,</p> <p>Constn of RCC drain from Kauru Rmana h/s to Kalga Sanyasi h/s at Sandhakuda in 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>	6.20 cum	6.20 X 0.96=5.952	28.33(595.00-566.67)	Rs 169.00
<p>CR-286/2016-17,</p>	10.87cum	10.87 X 0.96=10.43	28.33(595.00-566.67)	Rs 296.00

<p>H/A-SBM/17-18, EC=Rs1,91,500/-,</p> <p>Constn of latrin at back side of CISF Complex,Sandhakuda, 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-to 165, 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, Vr no-284/25.5.18</p>				
<p>Work details</p>	<p>Qnt of CC(1:2:4) executed in cum</p>	<p>12 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,Sandhakuda, 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-to 165, 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, Vr no-284/25.5.18</p>	<p>2.46 cum</p>	<p>2.46 X 0.90=2.214</p>	<p>52.43(1101.00-1048.57)</p>	<p>Rs 116.00</p>
<p>Work details</p>	<p>Qnt of PCC(1:4:8) 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-169/2017-18, H/A-Mpity fund/17-18, EC=Rs 5,92,500/-,</p> <p>Renovn and Constn of RCC</p>	<p>32.55 cum</p>	<p>32.55 X 0.96=31.248</p>	<p>28.33(595.00-566.67)</p>	<p>Rs 885.00</p>

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

Sno	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 = <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

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 concret with M-20 grade mix with 20 mm and down grade chips(CB) for RCC ,cetreting,shuttering,e tc	46.20 cum	Rs 6158.50	Rs 5899.65	258.85	Rs 11958.87 or 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

Sino	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 concret 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 Chhairam 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

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SUVENDU MISHRA,JE	JE	PARADEEP MUNICIPALITY	246

2	DURYADHAN PATEL,ME	ME	PARADEEP MUNICIPALITY	247
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15.8 -

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 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 as 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

Sno	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

Sno	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. = <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

Centring & shuttering

i)RCC raft foundation & column base,

RCC rate per 1.0 cum :	1.50 <u>sqm@84.70</u> =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
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CC(1:3:6) :						
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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 laobour,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/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	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`scription	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,complete	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,pre 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.complete	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

Sino	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,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 :	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,materials, 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

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

15.12 - Excess payment made to SISO, towards construction of Hybrid Toilet and non deduction of Govt. dues and non-production of MBPOM 171/OSP273-277

CR-76/2017-18, H/A-MpltyFund, 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

Sino	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/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	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,materials, 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,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 foundation and plinth including.....with vibrating,centering,cu rring,etc.all complete.	5.83 cum	Rs 4013.90	Rs 3732.71	281.19	Rs 1639.00
Agreement item no-5	Supplying all materials,labour,T&P for brick work with Fly ash bricks 25cm	8.79 cum	Rs 4046.90	Rs 3765.71	281.19	Rs 2471.66

x 12cm x 8 cm size having crushing strength not less than 75kg/cm² in cement mortar (1:6) in super structure including.....with vibrating,centering,curing,etc. all complete.

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

S/no	Name	Designation	Address	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,materials, 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.0.40/0.28cum)	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,materials, with taxes,lead ,T & P,etc all complete.	(4.29 + 4.34)cum=8.63 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=4.60 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	(4.13+0.11)cum=4.24cum	Rs 10988.34	Rs 10672.17	316.17	Rs 1340.00

	grade mix with 20 mm and down grade chips(CB)... ,column,beam,etc.					
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,materials, 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

Sno	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,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,cu rring,etc. all complete.	26.46 cum	Rs 4046.90	Rs 3765.71	281.19	Rs 7440.00
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

Sino	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,c urring ,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. compl ete	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-Munpity 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 mix with 20 mm and down grade chips(CB)...excluding, shuttering,curring ,etc.	29.81cum	Rs 5685.02	Rs 5476.17	208.85	Rs 6226.00
					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

SIno	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-Munpity 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	Constrn of un-reinforced CC work with M-20 grade mix with 20 mm and down grade chips(CB)...with vibrating,shuttering,c urring ,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.compl ete	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

Sino	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,materials, 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 vibrating,shuttering,c urring ,etc.	(3.01+0.51) =3.52 cum	Rs 6158.50	Rs 5899.67	258.83	Rs 911.00
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

Sno	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-Munplt 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— Suvendu Mishra. ME-Duryadhan Patel	Agency-Pravat Behera
MB No-337,334	Page:-1-12, 40-49	Date of issue of work order-5.2.18	Date of Completion-8.8.18	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.-284/25.5.18	EC-7,88,200.00	JE— Suvendu Mishra. ME-Duryadhan Patel	Agency-J ayanti Kumari Khatua
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 - RAY-RAJIV AWAS YOJANA

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 - SCHEMES OF HOUSING AND SOCIAL UPGRADATION
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 tht 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 - DETAILS POSITION OF INCUMBENT WANTINGPOM80/OSP126

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 - Order of financial power delegation wantingPOM80/OSP126

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 - Clarification wanting on Terex ExcavatorNo.OD-02-G-9651Hire holding fuel beyond its capacity,POM-154, OSP-246-247

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 - Excess kilometres shown in log book due to totalling mistake,POM-156,OSP-249-250

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.

SI No	Vr no	Date	Purpose	Amount
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, pillow, 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	157826

			month of August-2018	
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 park for the month September-2018	8047
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 - Non-Production of log book of BMC/Fire Station /Hired vehicles /Pump /Compressor/ TIFFA Machine,pom-84,osp-130

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	199000

			for the month April-2018	
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 month January-2019 of W. No-5	208810
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 - LOANS-POM79/OSP124-125/C

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

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance 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
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1	5.1	0.00	5777087.00	0.00	0.00	0.00	0.00
2	8.1	61400.00	61400.00	61400.00	0.00	0.00	0.00
3	12.1	5249.00	5249.00	5249.00	0.00	0.00	0.00
4	12.2	8308.00	8308.00	8308.00	0.00	0.00	0.00
5	12.3	1452.00	1452.00	1452.00	0.00	0.00	0.00
6	15.1	0.00	846100.00	0.00	0.00	0.00	0.00
7	15.2	10068.00	10068.00	10068.00	0.00	0.00	0.00
8	15.3	7077.00	7077.00	7077.00	0.00	0.00	0.00
9	15.4	1466.00	1466.00	1466.00	0.00	0.00	0.00
10	15.5	11959.00	11959.00	11959.00	0.00	0.00	0.00
11	15.6	8447.00	8447.00	8447.00	0.00	0.00	0.00
12	15.7	493.00	493.00	493.00	0.00	0.00	0.00
13	15.8	924.00	924.00	924.00	0.00	0.00	0.00
14	15.9	6744.00	6744.00	6744.00	0.00	0.00	0.00
15	15.10	5564.00	5564.00	5564.00	0.00	0.00	0.00
16	15.11	27492.00	27492.00	27492.00	0.00	0.00	0.00
17	15.12	4315.00	4315.00	4315.00	0.00	0.00	0.00
18	15.13	4470.00	4470.00	4470.00	0.00	0.00	0.00
19	15.14	4437.00	4437.00	4437.00	0.00	0.00	0.00
20	15.15	23027.00	23027.00	23027.00	0.00	0.00	0.00
21	15.16	12188.00	12188.00	12188.00	0.00	0.00	0.00
22	15.17	29496.00	29496.00	29496.00	0.00	0.00	0.00
23	15.18	6226.00	6226.00	6226.00	0.00	0.00	0.00
24	15.19	19942.00	19942.00	19942.00	0.00	0.00	0.00
25	15.20	5528.00	5528.00	5528.00	0.00	0.00	0.00
26	15.21	2169.00	2169.00	2169.00	0.00	0.00	0.00
27	15.22	69031.00	69031.00	69031.00	0.00	0.00	0.00
28	15.23	78029.00	78029.00	78029.00	0.00	0.00	0.00
29	18.2	0.00	2910053.00	0.00	0.00	0.00	0.00
30	18.3	0.00	304009.00	0.00	0.00	0.00	0.00
31	18.4	0.00	3117152.00	0.00	0.00	0.00	0.00
32	18.5	0.00	1040273.00	0.00	0.00	0.00	0.00
33	18.6	0.00	2171338.00	0.00	0.00	0.00	0.00
34	18.7	0.00	8681309.00	0.00	0.00	0.00	0.00
35	18.8	0.00	2475520.00	0.00	0.00	0.00	0.00
Total		415501.00	27738342.00	415501.00	0.00	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 .

District Audit Officer
Local Fund Audit,JAGATSINGHPUR