

LOCAL FUND AUDIT, BHADRAK, ODISHA

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 365887/AR/2017-2018-BHADRAK

PARA: 1 TITLE SHEET

1	Name of the Institution :	Basudevpur Municipality
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	1.NIMAI CHARAN MOHANTY 01.04.16 TO 25.7.16 2. KARUNAKAR DHINDA 25.7.16 TO 31.03.2017
	Name of the Local Authority at the time of Audit :	SAMARENDRA GRAHACHARYA
4	Duration of Audit :	12-02-2018 To 31-03-2018 (Mandays Consumed :- 30)
5	Name of the Auditors :	SAROJ KUMAR KHUNTIA - Lead Auditor(12-02-2018 to 31-03-2018) CHITTA RANJAN PARHI - Auditor(12-02-2018 to 31-03-2018)
6	Name of the Reviewing Officer :	BRAHMANANDA BHANJADEO(District Audit Officer)
7	Date of submission of report by Reviewing officer :	16-04-2018
8	Entry Conference Date :	01-02-2018
9	Exit Conference Date :	20-04-2018
10	Name of the District Audit Officer :	BRAHMANANDA BHANJADEO
11	Date of approval of report by District Audit Officer :	25-04-2018

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Basudevpur Municipality	56	23	5626	103	1210	26651	33590	16763	16827

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	ServicePostage Stamps	12.2.18	479.00	479.00	p-26	
2	Cash in hand	12.02.2018	NIL	NIL	118	
3	Measurement Books	12.02.2018	07	07	65	
4	Holding Tax	12.02.2018	22	22	05	
5	Parking fee	12.02.2018	85	85	page-20	
6	Carriage Tax Receipt Books	12.02.2018	94	94	page-17	
7	MISC RECEIPT	12.02.2018	32	32	PG-35	

Comments

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

S/no	List Records/Register	Rules	Form No
1	Register of Works	Rule 345	Form W-VI
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Measurement Book	Rule 365	Form W-VIII
4	Contract Agreement Form	Rule 341	Form W-III
5	Contract Certificate	Rule 343	Form W-IV
6	Miscellaneous Supply Bill	Rule 343	Form W-V
7	Nominal Muster Roll (NMR)	Rule 340	Form W-II
8	Tax collector's daily collection register	Rule 192	Form K
9	Progress statement of collection of taxes	Rule 200	Form N
10	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
11	Tax collector's Ledger	Rule 198	Form M
12	Stock account of Receipt Forms	Rule 196	Form L
13	Demand and Collection Register	Rule 178	Form B
14	Assessment List	Rule 177	Form A
15	Stamp Account	Rule 172	Form No. XLIV
16	Stock Register of Stationery	Rule 172	Form No. XLIV
17	Register of Grants	Rule 80	Form No. XLII
18	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
19	Daily Collection Register	Rule 171	Form No. XL
20	Miscellaneous Receipts	Rule 157	Form No. XXXIV
21	Stock account of License Number Plates	Rule 155	Form No. XXXII
22	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
23	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
24	Register of Investments	Rule 148	Form No. XXVI
25	Loan Register	Rule 149	Form No. XXVII
26	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
27	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
28	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
29	Deposit Ledger	Rule 142	Form No. XX
30	Advance Ledger	Rule 136	Form No. XVIII
31	Abstract Register of Expenditure	Rule 129	Form No. XVI
32	Register of adjustments	Rule 132	Form No. XVII
33	Cash Book of the municipality	Rule 125	Form No. XIV
34	Abstract Register of Receipts	Rule 129	Form No. XV
35	Salary Bills	Rule 97	Form No. IX
36	Order Book	Rule 96	Form No. VIII
37	Register of Bills	Rule 96	Form No. VII
38	Challan	Rule 87	Form No. VI
39	Cashier's Cash Book	Rule 81	Form No. V
40	Subsidiary Cash Book	Rule 128 A	Form No. V-A
41	Schedule for the Budget Estimate	Rule 77	Form No. III
42	Budget Estimate	Rule 74	Form No. I
43	Abstract of the Budget Estimate	Rule 74	Form No. I-A

B : List of Records/Registers not Produced to Audit

S/no	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Warrant register	Rule 202	Form R
3	Register of Distressed property & sales	Rule 204	Form S

4	Distrain Warrant Register	Rule 202	Form P
5	Form of inventory & Notice	Rule 203	Form Q
6	Register of writes off of demands	Rule 190	Form J
7	Tax Receipt Form	Rule 188	Form I
8	Arrear Demand Register	Rule 187	Form H
9	Mutation Register	Rule 184	Form G
10	Register of Petitions	Rule 183	Form F
11	Form of appeal petition	Rule 183	Form E
12	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
13	Register of Interest Bearing Securities	Rule 147	Form No. XLI
14	Arrear List	Rule 170	Form No. XXXIX
15	Jamabandi Register	Rule 170	Form No. XXXVII
16	Ledger of Lessees	Rule 170	Form No. XXXVIII
17	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
18	Register of Lands	Rule 160	Form No. XXXV
19	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
20	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
21	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
22	Establishment Audit Register	Rule 146	Form No. XXV
23	Register of outstanding deposits	Rule 143	Form No. XXI
24	Register of Outstanding Advances	Rule 140	Form No. XIX
25	Periodical Increment Certificate	Rule 99	Form No. XI
26	Subsidiary account of special taxes	Rule 79	Form No.-IV

C : List of Records/Registers not Maintained

S/no	List Records/Register	Rules	Form No
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D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
1	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
2	Absentee Statement	Rule 97	Form No. X
3	Permanent Advance Account	Rule 108	Form No. XII

Comments

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. The

Executive Officer is suggested to maintain the same with intimation to audit.

Comments on maintenance of Accounts

In the Urban Local Bodies, the Executive Officer is responsible for maintenance of accounts and preparation of Annual Accounts. However

due to non maintenance above mentioned registers the following problems arise during not only in audit but also keeping of municipal accounts some of them are highlighted below.

(1) Due to non maintenance of abstract registers of receipts & expenditure it is not possible to work out details of head wise receipts &

expenditure of the municipality as a result of which it is not possible to achieve the target fixed in the budget and ultimately

hampers the developments of Municipality.

(2) Due to non maintenance of advance ledger and outstanding advance ledger the advances pending for recovery could not be realised from

the concerned persons as a result of which a huge amount is pending towards outstanding advances which is a loss to municipality,

(3) Due to non maintenance of outstanding SD ledger there is every possibility of double payment towards release of SD

(4) Due to non maintenance of DCB register Municipality loses control over the collection of taxes which leads to loss of revenue.

Overall due to non maintenance of records and registers mentioned above the Municipality cannot use effective control over the financial

management.

During Exit conference the Local authority agreed to maintain the important records like Register outstanding advance (till date not maintained) henceforth.

PARA: 4 FINANCIAL POSITION

Basudevpur Municipality - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ACCOUNTANT CASH BOOK	01-04-2016	1024473 17.00	10919061 8.00	21163793 5.00	10080575 4.00	31-03-2017	1108321 81.00	31-03-2017	1108321 81.43	-0.43	
	GRAND TOTAL		1024473 17.00	10919061 8.00	21163793 5.00	10080575 4.00		1108321 81.00		1108321 81.43	-0.43	

Comments

Statement B				
Details of Head wise receipt on Accounts of Basudevpur Municipality for the Year 2016-17				
Sl No	Particulars	Receipt during 2015-16	Receipt during 2016-17	Remarks
I.RENTS & TAXES				
1	Holding Taxes	375,833.00	740,147.00	
2	Lighting Taxes	144,362.00	283,608.00	
3	Water Taxes	71,190.00	142,883.00	
4	Carriage Taxes	18,145.00	16,580.00	
	Sub-Total	609530.00	1,183,218.00	
II. LICENSE & OTHER FEES				
1	Parking fees, U/S-370	434,555.00	447,950.00	

2	U/S-290	225,956.00	234,400.00	
3	Contractors License fee, U/S-328	48,000.00	42,150.00	
4	Users Fee	19,400.00	35,192.00	
	Sub-Total	727,911.00	759,692.00	
III. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION				
1	Auction of Market	900.00	445,337.00	
2	Shop Room Rent.	514,751.00	534,723.00	
3	Inst. & Com. From Savings	1,729,433.00	2,800,531.00	
4	Lease of Tank	103,110.00	94,190.00	
5	Ground fee/License fee from Mobile Towers	111,500.00	0.00	
6	Rent from Town hall	66,300.00	131,700.00	
	Sub-Total	2,525,994.00	4,006,481.00	
IV. GOVERNMENTS GRANTS				
1	Road Maint. (M.V. Tax)	2,253,000.00	2,488,000.00	
2	Road Developments	1,657,000.00	2,672,000.00	
3	Roads and Bridges	0.00	0.00	
4	Roads and Bridges (Maintenance)	1,827,000.00	1,827,000.00	
5	Non-Residential Buiding.	600,000.00	474,000.00	
6	Entry Tax (Octroi Compensation)	22,142,000.00	25,340,000.00	
7	Arrear Pension & Basic service Grant	0.00	2,466,000.00	
8	Perform Based Inc (electric dues, light& water tax)	2,333,000.00	0.00	
9	SJSRY	2,077,000.00	756,000.00	
10	13th FC GAB	0	0.00	
11	13th FCA(GPG)	683,000.00	0.00	
11	14 th Finance Commission Grant	9167000	25,990,000.00	
12	Job Fair	8000	0.00	
13	Devolution Fund	9,271,000.00	9,307,000.00	
14	Creation of Capital Assets	1920000	1,920,000.00	
15	MP LADs	300000	0.00	
16	Maintenance of Capital Assets	915000	915,000.00	
20	Harischandra Yojana	550,000.00	150,000.00	
22	NFSA	94000	0.00	
23	SWACHHA BHARAT MISSION(SBM)	13,848,375.00	0.00	
25	Remuneration to Blos	145000	206,000.00	
26	Construction of Public toilet	0.00	0.00	
27	Honourarium to Councillors	77000	85,800.00	
	Sub-Total	69867375.00	74,596,800.00	
V. MISCELLANEOUS				
	Warrants & Distrains			
1	LFS Pension	0	0	
2	Non-LFS Pension	450,000.00	200,000.00	
3	P.Pension & Gratuity	0		
4	Salary of Accountant & MIS	0		

5	Protection of Govt land	62383		
6	OAP/ODP/NOAP	14,491,400.00	13,900,500.00	
7	Election and census Expenses	37500	128000	
9	Mock dreal	0	7000	
10	Buidling plan approval fees	155,292.00	123,826.00	
11	SD of Market Complex	0	20000	
12	Hire Charges of Cesspol	71,900.00	54,700.00	
13	Audit Recovery	272,185.00	297,098.00	
14	Advertisement Tax on hoarding	5,990.00	9,700.00	
15	Marriage Registration fees	500.00	1,100.00	
16	RTI application fees	435.00	935.00	
20	Sale of Water by Water Tanker	24,500.00	34,800.00	
21	Sale of old news paper	140.00	110.00	
22	Sale of Tender paper	535,031.00	1,095,870.00	
23	Cost of E.C.B. & E.B.D.	70,180.00	121,176.00	
24	Miscellaneous	171.00	43,806.00	
25	Sale of Scrap material	15,564.00	17,961.00	
26	TA towards Kerala Tour	4,500.00	0.00	
	Sub-Total	16,177,436.00	16056582	
VII. EXTRA ORDINARY AND DEBTS				
1	Advances	441,370.00	2,892,961.00	
2	KGB Loan Recovered from salary of the staff.	281,420.00	238,320.00	
3	Uco Bank loan recovered from salary of the staff	0	0.00	
4	Profession tax recovered from salary of the staff	52,450.00	75,825.00	
5	LIC premium recovered from salary of the staff	48,898.00	7,560.00	
6	CPF of staff recovered from salary of the staff	538,330.00	644,978.00	
7	GPF of E.O. recovered from salary	60,000.00	25,000.00	
8	GIS recovered from salary	14,250.00	0.00	
9	ORHDC loan recovery frm staff	70,380.00	0.00	
10	H.B. loan of E.O. from salary	0	0.00	
11	Co-Operative loan recovered from salary of the staff	0	0.00	
12	E P F	489,232.00	486,917.00	
13	ILCS loan	0	0	
14	EMD of Auction	0	0	
15	EMD	257,084.00	498,202.00	
16	SD & APS of Contractors	1,606,154.00	2,660,721.00	
17	Income Tax/TDS Contractor	0	0	
18	TDS from Employees	7,000.00	6710	
19	Royalty	678,614.00	1,439,538.00	
20	S.T./VAT	1,419,513.00	2,523,324.00	
21	Income Tax	357,342.00	583,426.00	
22	Labour Cess	282,308.00	504,363.00	
23	Land Rent Fine	0	0	

24	Sale proceed	0	0	
26	Census	0	0	
27	Moter Cycle Advance recovery from S.rout(ex-EO)	11250	0	
28	Refund	72650	0	
	Sub-Total	6,688,245.00	12,587,845.00	
	TOTAL RECEIPT	96,596,491.00	109,190,618.00	
	Add OB	77657575.43	102,447,317.43	
	GRAND TOTAL	174,254,066.43	211,637,935.43	

STATEMENT-C

Showing

Details Of Expenditure on accounts of Basudevvpur Municipality For the Year 2014-15

Sl. No.	Head of Account	Expenditure during 2015-16	Expenditure during 2016-17	Remarks
A	General Establishment			
1	Pay of Establishment	9919106.00	11248905.00	
2	DA of Office Establishment	0.00	0.00	
3	HRA	0.00	0.00	
4	PAY of Eo	578522.00	110350.00	
5	DA to EO	0.00	128093.00	
6	HRA to EO	0.00	5520.00	
7	OA to EO	0.00	625.00	
8	TA of Staff	53596.00	39161.00	
9	Arrear Revised Pay 2006	0.00	0.00	
10	Pay of Accountant	0.00	180000.00	
	Sub-Total	10551224.00	11712654.00	
B	Collection Establishment			
1	Pay of Tax collector	0.00	0.00	
2	DA of Tax collector	0.00	0.00	
3	HRA of Tax collector	0.00	0.00	
	Sub-Total	0.00	0.00	
C	Public Safty & water supply			
1	Pay of light estt.	0.00	581182.00	
2	Light contingency	0.00	0.00	
3	Purchase of electrical goods and estt.	2083493.00	1098065.00	
4	Energy Charges	175068.00	1713601.00	
5	Repair and maintenance of light Accessories	34186.00	23851.00	
6	Paid to PHD for Water supply	131799.00	143684.00	
7	Repair of Public water Points	1620.00	0.00	
8	Pay to Water points care taker	0.00	0.00	
	Sub-Total	2426166.00	3560383.00	

D Public Health and sanitation			
1	Pay of sanitation staff	0.00	0.00
2	DA of sanitation staff	0.00	0.00
3	HRA of sanitation staff	0.00	0.00
4	Wages to Sweeper	2490519.00	1562163.00
5	Purchase of sanitation related commodity	641504.00	518385.00
6	Supply of Dress to sweeper	53000.00	52000.00
	Sub-Total	3185023.00	2132548.00
E coveyance on sanitation			
1	Pay of Driver	0.00	0.00
2	Road Tax	20260.00	2565.00
3	Purchase of machinaries	0.00	0.00
4	Repair and maintainance of machinaries	20205.00	36150.00
5	HSD & Lubricant/fuel	129667.00	129169.00
	Sub-Total	170132.00	167884.00
F Public health and Medical Facility			
1	Pay of Medicall staff	0.00	224760.00
2	DA of Medicall staff	0.00	296688.00
3	HRA of Medicall staff	0.00	11244.00
4	Purchase of Homeo medicene	3860.00	49152.00
	Sub-Total	3860.00	581844.00
G Public Infrastructure(Govt. Grant)			
1		0.00	0.00
2	DA Of Works dept.	0.00	0.00
3	HRA Of Works dept.	0.00	0.00
4	Pay Of Works dept.(DLR)	1770202.00	82241.00
5	Road Maint. (M.V. Tax)	3137763.00	2284950.00
6	Road Developments	4116071.00	2398548.00
7	Roads and Bridges	5431816.00	0.00
8	Non-Residential Buiding.	0.00	0.00
10	SJSRY(OULM)	512875.00	1745326.00
11	Entertainment Tax	0.00	0.00
12	Devolution Fund	0.00	15502095.00
13	MLA LADs	0.00	63684.00
14	MP LADs	125000.00	95974.00
15	Solid Waste Management	57954.00	0.00

16	Special Grant (C.C.Road)	0.00	0.00
17	Protection of Govt. land	207783.00	0.00
18	13th FCA(Const. of CC Road and Bridge)	1759000.00	0.00
19	Protection & Preservation of Water Bodies(TASP)	0.00	791956.00
20	Octroi incentive Grant	7892238.00	9767774.00
21	13th FC GAB	5603793.00	17285565.00
22	General performance based Incentive	0.00	1276999.00
23	Devolution Fund (Local Festival)	0.00	0.00
24	Harischandra Yojana	327000.00	328000.00
25	Swachha Bharat Abhiyan	92472.00	3770624.00
26	NFSA	72000.00	
27	Remuneration to BLOs	142000.00	207500.00
28	Arrear Pension & Basic service Grant	0.00	843865.00
29	Own Fund on Dev.	229046.00	713112.00
	Sub-Total	31477013.00	57158213.00
H	Community Dev.		
1	Pay OF CO	0.00	324000.00
2	Conveyance Allowance of Co	19000.00	13500.00
3	USEP Subsidy	0.00	0.00
4	VWSP Subsidy	0.00	0.00
	Sub-Total	19000.00	337500.00
I	National Security Assured Programme		
1	OAP/ODP/OWP	13759700.00	13524100.00
2	NFBS	0.00	0.00
	Sub-Total	13759700.00	13524100.00
J	Disaster Risk management		
1	Flood Victims	0.00	0.00
2	Phylin Victims	0.00	0.00
3	Fire Victims	0.00	0.00
	Sub-Total	0.00	0.00
K	Data base Management		
1	Hon To DEO	0.00	0.00
2	Hon To MIS CP	0.00	0.00
3	Purcase of Assesories	0.00	0.00
4	Contingency	0.00	0.00
	Sub-Total	0.00	0.00
L	Deposit/Refunf of Liabilities		
1	Royalty	678614.00	822173.00
2	VAT	1419513.00	1516710.00
3	CESS	282308.00	303039.00
4	SD	383345.00	743550.00
5	EMD	228291.00	87942.00
6	IT	345199.00	428148.00
7	GPF	60000.00	25000.00
8	CPF	538330.00	644978.00

9	EPF	981024.00	1348746.00
10	LIC	48898.00	7560.00
11	PT	52450.00	75825.00
12	GIS	42000.00	0.00
13	Loan Deosit of Bank	281420.00	238320.00
14	Loan Deposit Of Samiti	0.00	0.00
15	Housing Loan	70380.00	0.00
16	TDS of Employees	7000.00	6710.00
17	Withheld	205000.00	3000.00
18	Additional Performance Security	69565.00	124393.00
	Sub-Total	5693337.00	6376094.00
M	Council and Govrning Body		
1	Hon to CP/VCP/Councillers	84600.00	37860.00
2	DA/TA to CP/VCP	0.00	8300.00
3	Counil meeting	0.00	0.00
	Sub-Total	84600.00	46160.00
N	Miscellaneous		
1	Advance	593729.00	2578615.00
2	Pension/Family Pension/P.Pension	1153354.00	1222502.00
3	Gratuity	1340651.00	0.00
4	Arrear DA	128581.00	210988.00
5	Election and census Expenses	118190.00	0.00
6	Legal Expenses	62150.00	60700.00
7	Hire charges of Pvt. Vehicles	55750.00	47440.00
8	Leave Salary and Pension Contribution of E.O	0.00	0.00
9	Advertisement Charges	97730.00	50362.00
10	Telephone Exp.	4102.00	3056.00
11	Internet & Broad band charges	50621.00	52324.00
12	Miscellaneous	158991.00	183278.00
13	Insurance Of vehicle	42099.00	41780.00
14	Furniture	0.00	14732.00
15	Bank charge	5483.00	11875.00
16	Maintainace of Park	0.00	0.00
17	Contigency	209350.00	116479.00
18	NPR	0.00	109500.00
19	Printing Form & Stationaries	70523.00	116136.00
20	Consultancy Fees	128850.00	103670.00
21	Public Festival/observation Day	217920.00	100630.00
22	Awarness Programme	12490.00	30000.00
23	Postage	5000.00	6000.00
24	News paper	1365.00	1622.00
25	Garbage cleaning Charges	0.00	11800.00
26	Guest entertainment Expenses	524.00	260.00
27	Meeting Expenses	3175.00	0.00
28	Hiring Charges of machinery	53093.00	110385.00
29	Computer Accessories	33850.00	24240.00

30	Paid to Balasore Bhadrak Urban Transport Trust	100000.00	0.00
31	Job Fair Expenses	4000.00	0.00
	Sub-Total	4651571.00	5208374.00
	Total Expenditure	72021626.00	100805754.00
	Add C B	102447317.43	110832181.43
	GRAND TOTAL	174468943.43	211637935.43

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

Basudevpur Municipality - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	PL	8448	31-03-2017	16211623.87	31-03-2017	16211623.87	0.00	
2	SBI,BASUDEVPUR	10790000505563	31-03-2017	1539538.18	31-03-2017	164507.18	1375031.00	MISC
3	SBI,BASUDEVPUR	107905563161	31-03-2017	2917180.95	31-03-2017	2224685.95	692495.00	WORKS
4	SBI,BASUDEVPUR	10790504343	31-03-2017	739183.50	31-03-2017	739183.50	0.00	WORKS
5	SBI,BASUDEVPUR	10790508417	31-03-2017	1559602.00	31-03-2017	673748.00	885854.00	RD
6	SBI,BASUDEVPUR	10790507661	31-03-2017	0.43	31-03-2017	0.43	0.00	OWN REVENUE
7	SBI,BASUDEVPUR	30489239277	31-03-2017	52142.00	31-03-2017	52142.00	0.00	NON-LFS
8	SBI,BASUDEVPUR	30489239539	31-03-2017	14850.00	31-03-2017	14850.00	0.00	ELECTION
9	SBI,BASUDEVPUR	305872262964	31-03-2017	181.00	31-03-2017	181.00	0.00	LFS
10	SBI,BASUDEVPUR	3472498080686	31-03-2017	136.50	31-03-2017	136.50	0.00	WORK
11	SBI,BASUDEVPUR	3472989124	31-03-2017	741497.50	31-03-2017	741497.50	0.00	MISC
12	SBI,BASUDEVPUR	35401552389	31-03-2017	57274.50	31-03-2017	57274.50	0.00	PBI
13	UCO ,BASUDEVPUR	22530110008195	31-03-2017	25574.00	31-03-2017	25574.00	0.00	13TH FC
14	UCO ,BASUDEVPUR	22530310029541	31-03-2017	1456186.00	31-03-2017	1456186.00	0.00	13TH FC GABG,FLEXI ACCOUNT
15	UCO ,BASUDEVPUR	22530310029541	31-03-2017	12914000.00	31-03-2017	12914000.00	0.00	14TH FC GPG
16	UCO ,BASUDEVPUR	22530310029558	31-03-2017	26529.00	31-03-2017	26529.00	0.00	14TH FC
17	UCO ,BASUDEVPUR	22530310029558	31-03-2017	8340268.00	31-03-2017	5276306.00	3063962.00	14TH FC GABG
18	UCO ,BASUDEVPUR	135801000003263	31-03-2017	614.00	31-03-2017	614.00	0.00	ILCS
19	UCO ,BASUDEVPUR	22530110077467	31-03-2017	25106.00	31-03-2017	25106.00	0.00	SBM
20	UCO ,BASUDEVPUR	22530310029534	31-03-2017	10521350.00	31-03-2017	10521350.00	0.00	SBM,FLEXI
21	OGB,BASUDEVPUR	5963	31-03-2017	131555.00	31-03-2017	131555.00	0.00	MARKET COMPLEX
22	OGB,BASUDEVPUR	41430110021924	31-03-2017	484.00	31-03-2017	484.00	0.00	OAP
23	OGB,BASUDEVPUR	41430110021933	31-03-2017	22359.00	31-03-2017	22359.00	0.00	HCS
24	AXIS BANK,BHADRAK	913010040531610	31-03-2017	22624330.00	31-03-2017	22624330.00	0.00	OAP
25	AXIS BANK,BHADRAK	916010012956882	31-03-2017	313172.00	31-03-2017	217198.00	95974.00	MPLAD
26	ORIENTAL BANK OF COMMERCE,BASUDEVPUR	14992281003494	31-03-2017	334417.00	31-03-2017	334417.00	0.00	HSY
27	ORIENTAL BANK OF COMMERCE,BASUDEVPUR	14992281012427	31-03-2017	2356.00	31-03-2017	2356.00	0.00	OAP
28	ORIENTAL BANK OF COMMERCE,BASUDEVPUR	14992121077715	31-03-2017	1180.00	31-03-2017	165.00	1015.00	OULM
29	UNION BANK OF INDIA,BASUDEVPUR	71620210004667	31-03-2017	2767500.00	31-03-2017	2043529.00	723971.00	MV TAX

	R							
30	UNION BANK OF INDIA,BASUDEVPU R	7162021000468	30-03-2017	756000.00	31-03-2017	756000.00	0.00	
31	CANARA BANK,BASUDEVPU R	6123101002848	31-03-2017	3844839.00	31-03-2017	3844839.00	0.00	CREATION OF CAPITAL ASSETS
32	CANARA BANK,BASUDEVPU R	6123101002849	31-03-2017	1832304.00	31-03-2017	1832304.00	0.00	MAINTENANCE OF CAPITAL ASSETS
33	CANARA BANK,BASUDEVPU R	6123101002937	31-03-2017	3709589.00	31-03-2017	3709589.00	0.00	KALYANMANDAP
34	CANARA BANK,BASUDEVPU R	6123101002866	31-03-2017	3380800.00	31-03-2017	3171380.00	209420.00	OWNSOURCE
35	CANARA BANK,BASUDEVPU R	6123101003164	31-03-2017	1828195.00	31-03-2017	1828195.00	0.00	MAINTENANCE OF ROADS BRIDGES
36	CANARA BANK,BASUDEVPU R	6123101003165	31-03-2017	1316572.00	31-03-2017	1316572.00	0.00	NRB
37	CANARA BANK,BASUDEVPU R	6123101003251	31-03-2017	1249984.00	31-03-2017	1249984.00	0.00	OAP
38	CANARA BANK,BASUDEVPU R	6123101003252	31-03-2017	6916300.00	31-03-2017	3158909.00	3757391.00	DEVOLUTION GRANT
39	CANARA BANK,BASUDEVPU R	6123101003253	31-03-2017	10635726.00	31-03-2017	12233386.00	-1597660.00	WORKS
40	CANARA BANK,BASUDEVPU R	6123101003435	31-03-2017	2073000.00	31-03-2017	1229135.00	843865.00	ARREAR PENSION
	GRAND TOTAL			120883499.43		110832181.43	10051318.00	

Reconciliation

RECONCILIATION

C.B. as per books of account as on 31.03.17				110,832,181.43
Add:	Ch. No-287759/7.2.17 of sbi-3161 issued to The Samaj but not yet encashed		5,346.00	encashed on 21.4.17
Add:	Ch. No-287760/7.2.17 of sbi-3161 issued to Summa Real Media Ltd but not yet presented		4,065.00	cancelled and taken back on 05.5.17
Add:	Ch. No-328551/23.2.17 of CNB-6123101002866 issued to Madan Mohan Barik but not yet presented		800.00	cancelled and taken back on 05.5.17
Add:	Ch. No-517298/31.3.17 of Sbi-10790505563 issued to Sushant ku Sethi but not yet presented		197,512.00	encashed on 03.4.17
Add:	Ch. No-517299/31.3.17 of Sbi-10790505563 issued to Kailsh Malik but not yet presented		4,099.00	encashed on 13.4.17
Add:	Ch. No-517300/31.3.17 of Sbi-10790505563 issued to Sankarsan Barik but not yet presented		253,699.00	encashed on 6.4.17
Add:	Ch. No-517301/31.3.17 of Sbi-10790505563 issued to Paresh Ku Jena but not yet presented	201,883.00		encashed on 6.4.17
Add:	Ch. No-517302/31.3.17 of Sbi-10790505563 issued to Niranjana Barik but not yet presented	50,291.00		encashed on 17.4.17
Add:	Ch. No-517303/31.3.17 of Sbi-10790505563 issued to Prasanta Jena but not yet presented	269,227.00		encashed on 6.4.17
Add:	Ch. No-517304/31.3.17 of Sbi-10790505563 issued to Prasanta Jena but not yet presented	36,712.00		encashed on 6.4.17

Add:	Ch. No-517305/31.3.17 of Sbi-10790505563 issued to Pitamabar Mandal but not yet presented		177,723.00	encashed on 06.4.17
Add:	Ch. No-517306/31.3.17 of Sbi-10790505563 issued to Bharat ch Sahoo but not yet presented		176,994.00	encashed on 06.4.17
Add:	Ch. No-517307/31.3.17 of Sbi-10790505563 issued to MD Umedin Khan but not yet presented		6,891.00	encashed on 10.4.17
Add:	Ch. No-287762/4.3.17 of Sbi-10790563161 issued to Dharitri Oriya Daily,BBSR but not yet presented		3,974.00	encashed on 24.4.17
Add:	Ch. No-287772/16.3.17 of Sbi-10790563161 issued to Macroweb Technology,Bhadrak but not yet presented		35,460.00	encashed on 3.4.17
Add:	Ch. No-287780/31.3.17 of Sbi-10790563161 issued to Akshay Ku Nayak but not yet presented		293,047.00	encashed on 12.4.17
Add:	Ch. No-287780/31.3.17 of Sbi-10790563161 deposit in CNB-6123101003253 but not yet debited		363,838.00	encashed on 15.4.17
Add:	Ch. No-611288/30.3.17 of Sbi-10790508417 issued to Sarojini Rout towards but not yet presented		175,847.00	encashed on 06.4.17
Add:	Ch. No-611289/30.3.17 of Sbi-10790508417 deposit in CNB-6123101003253 but not yet debited		30,709.00	encashed on 5.4.17
Add:	Ch. No-621290/31.3.17 of Sbi-10790508417 issued to Bharat ch Sahoo but not yet presented		251,247.00	encashed on 6.4.17
Add:	Ch. No-621291/31.3.17 of Sbi-10790508417 issued to Satyabhama Mallick but not yet presented		323,578.00	encashed on 6.4.17
Add:	Ch. No-621292/31.3.17 of Sbi-10790508417 deposit in CNB-6123101003253 but not yet debited		104,473.00	encashed on 15.4.17
Add:	Ch. No-002443/31.3.17 of Axis-916010012956882 issued to Suresh ku Das but not yet presented		84,663.00	encashed on 18.4.17
Add:	Ch. No-002443/31.3.17 of Axis-916010012956882 deposit in CNB-6123101003253 but not yet debited		11,311.00	encashed on 15.4.17
Add:	Ch. No-332499/25.3.17 of OBC-14992121077715 deposit in CNB-6123101002866 but not yet debited		1,015.00	encashed on 25.5.17
Add:	Ch. No-006927/30.3.17 of UBI-716202010004467 issued to Sinibash Mohanty but not yet presented		175,511.00	encashed on 17.4.17
Add:	Ch. No-006928/30.3.17 of UBI-716202010004467 deposit in CNB-6123101003253 but not yet debited		32,006.00	encashed on 5.4.17
Add:	Ch. No-006929/31.3.17 of UBI-716202010004467 issued to Ramakanta Jena but not yet presented		117,044.00	encashed on 13.4.17
Add:	Ch. No-006930/31.3.17 of UBI-716202010004467 issued to Sarojini Rout but not yet presented		310,018.00	encashed on 13.4.17
Add:	Ch. No-006931/31.3.17 of UBI-716202010004467 deposit in CNB-6123101003253 but not yet debited		89,392.00	cancelled and taken back on 13.4.17
Add:	Ch. No-328559/16.3.17 of CNB-6123101002866 issued to Summa real Media Pvt. Ltd but not yet presented		3,000.00	encashed on 21.4.17
Add:	Ch. No-328806/28.3.17 of CNB-6123101002866 issued to Kishore Ch Mohapatra but not yet presented		245.00	encashed on 19.4.17

Add:	Ch. No-328809/28.3.17 of CNB-6123101002866 issued to Surendra Pr. Mohanty but not yet presented		45,700.00	encashed on 5.4.17
Add:	Ch. No-328810/31.3.17 of CNB-6123101002866 issued to M/S Bidyalalita Service station but not yet presented		24,385.00	encashed on 18.4.17
Add:	Ch. No-328811/31.3.17 of CNB-6123101002866 issued to M/S Arati Febrication but not yet presented		9,732.00	encashed on 18.4.17
Add:	Ch. No-328812/31.3.17 of CNB-6123101002866 issued to Genius Air conditioning System but not yet presented		17,750.00	encashed on 18.4.17
Add:	Ch. No-328813/31.3.17 of CNB-6123101002866 issued to Mahendra PR. Behera (OTC) but not yet presented		6,200.00	encashed on 25.4.17
Add:	Ch. No-328814/31.3.17 of CNB-6123101002866 issued to Mahendra PR. Behera (OTC) but not yet presented		9,800.00	encashed on 3.6.17
Add:	Ch. No-328815/31.3.17 of CNB-6123101002866 issued to Bailochan Sahoo but not yet presented		5,190.00	encashed on 27.4.17
Add:	Ch. No-328816/31.3.17 of CNB-6123101002866 issued to RM Computer but not yet presented		87,633.00	encashed on 15.4.17
Add:	Ch. No-328841/31.3.17 of CNB-6123101003435 issued to Divine Chemical & Suppliers but not yet presented		843,865.00	encashed on 21.4.17
Add:	Ch. No-328826/25.3.17 of CNB-61231010003252 issued to Anam Ch Sahoo towards Anam Ch Sahoo but not yet presented		431,267.00	encashed on 6.4.17
Add:	Ch. No-328828/25.3.17 of CNB-61231010003252 issued to Akshay Ku Nayk but not yet presented		87,682.00	encashed on 17.4.17
Add:	Ch. No-328831/30.3.17 of CNB-6123101003252 issued to Basanti Sahoo but not yet presented		383,037.00	encashed on 6.4.17
Add:	Ch. No-328832/30.3.17 of CNB-6123101003252 issued to Sinibash Mohanty but not yet presented		197,775.00	encashed on 11.4.17
Add:	Ch. No-328833/30.3.17 of CNB-6123101003252 issued to Madhusudan Das but not yet presented		210,930.00	encashed on 13.4.17
Add:	Ch. No-328834/30.3.17 of CNB-6123101003252 issued to Sankarsan Barik but not yet presented		162,000.00	encashed on 10.4.17
Add:	Ch. No-328835/30.3.17 of CNB-6123101003252 issued to Paresk ku Jena but not yet presented		149,000.00	encashed on 13.4.17
Add:	Ch. No-328837/31.3.17 of CNB-6123101003252 issued to Chandrakanta Das towards but not yet presented		93,546.00	encashed on 18.4.17
Add:	Ch. No-328838/31.3.17 of CNB-6123101003252 issued to Madan Mohan Barik but not yet presented		192,993.00	encashed on 10.4.17
Add:	Ch. No-328839/31.3.17 of CNB-6123101003252 issued to Niranjana Barik but not yet presented		170,196.00	encashed on 21.4.17
Add:	Ch. No-328840/31.3.17 of CNB-6123101003252 issued to Chandan Ku Sen but not yet presented		150,796.00	encashed on 13.4.17
Add:	Ch. No-849571/31.3.17 of CNB-6123101003252 issued to Prasanta Ku Jena but not yet presented		116,061.00	encashed on 6.4.17
Add:	Ch. No-849572/31.3.17 of CNB-6123101003252 deposit in CNB-6123101003253 but not yet debited		142,467.00	encashed on 6.4.17
Add:	Ch. No-849573/31.3.17 of CNB-6123101003252		154,900.00	encashed on 6.4.17

	issued to Bharat ch Sahoo but not yet presented			
Add:	Ch. No-849574/31.3.17 of CNB-6123101003252 issued to Bijay Ku Nayak but not yet presented		246,990.00	encashed on 7.4.17
Add:	Ch. No-849575/31.3.17 of CNB-6123101003252 issued to Saroj Ku Sarangi but not yet presented		300,371.00	encashed on 7.4.17
Add:	Ch. No-849576/31.3.17 of CNB-6123101003252 issued to Sarojini rout but not yet presented		346,173.00	encashed on 13.4.17
Add:	Ch. No-849577/31.3.17 of CNB-6123101003252 issued to Sinibash mohanty but not yet presented		25,196.00	encashed on 11.4.17
Add:	Ch. No-849578/31.3.17 of CNB-6123101003252 deposit in CNB-6123101003253 but not yet debited		196,011.00	encashed on 6.4.17
Add:	Ch. No-667051/30.3.17 of Uco-22530110082577 issued to Ramakanta Jena but not yet presented		160,415.00	encashed on 6.4.17
Add:	Ch. No-667052/30.3.17 of Uco-22530110082577 issued to Madhusudan Das but not yet presented		329,805.00	encashed on 6.4.17
Add:	Ch. No-667053/30.3.17 of Uco-22530110082577 issued to Anam Ch mallick but not yet presented		367,438.00	encashed on 13.4.17
Add:	Ch. No-667054/30.3.17 of Uco-22530110082577 issued to Pradeep ku Das but not yet presented		234,460.00	encashed on 11.4.17
Add:	Ch. No-667055/30.3.17 of Uco-22530110082577 issued to MD umdin Khan but not yet presented		154,955.00	encashed on 18.5.17
Add:	Ch. No-667056/30.3.17 of Uco-22530110082577 issued to Bijay Ku Nayak but not yet presented		563,992.00	encashed on 7.4.17
Add:	Ch. No-667057/30.3.17 of Uco-22530110082577 deposit in CNB-6123101003253 but not yet debited		325,814.00	encashed on 5.4.17
Add:	Ch. No-667058/31.3.17 of Uco-22530110082577 issued to Paresch Ku Jena but not yet presented		201,858.00	encashed on 13.4.17
Add:	Ch. No-667059/31.3.17 of Uco-22530110082577 deposit in CNB-6123101003253 but not yet debited		37,530.00	encashed on 15.4.17
Add:	Ch. No-667060/31.3.17 of Uco-22530110082577 issued to Gangadhar Patra but not yet presented		177,848.00	encashed on 13.4.17
Add:	Ch. No-667061/31.3.17 of Uco-22530110082577 issued to Satyabhama Mallick but not yet presented		266,311.00	encashed on 6.4.17
Add:	Ch. No-667062/31.3.17 of Uco-22530110082577 issued to Bharat ch Sahoo but not yet presented		134,901.00	encashed on 17.4.17
Add:	Ch. No-667063/31.3.17 of Uco-22530110082577 deposit in CNB-6123101003253 but not yet debited		108,635.00	encashed on 15.4.17
			11,663,228.00	11,663,228.00
	Total			122,521,409.43
:				
Less:	EMD & APS cheque deposited in Sbi-10790563161 but not yet credited		13,230.00	
Less:	Less credit against deposit of EMD on dt:2.2.17 in Sbi-10790563161		5.00	Totalling mistake p-9 of BD Register,taken on 5.4.17
Less:	EMD & APS cheque deposited in Cnb-6123101003253 but not yet credited		155,474.00	taken 15.4.17
Less:	Ch. No-287780/31.3.17 of Sbi-10790563161 deposit in CNB-6123101003253 but not yet credited		363,838.00	taken on 15.4.17
Less:	Ch. No-611289/30.3.17 of Sbi-10790508417 deposit		30,709.00	taken on 5.4.17

	in CNB-6123101003253 but not yet credited			
Less:	Ch. No-621292/31.3.17 of Sbi-10790508417 deposit in CNB-6123101003253 but not yet credited		104,473.00	taken on 15.4.17
Less:	Ch. No-002443/31.3.17 of Axis-916010012956882 deposit in CNB-6123101003253 but not yet credited		11,311.00	taken on 15.4.17
Less:	Ch. No-332499/25.3.17 of OBC-14992121077715 deposit in CNB-6123101002866 but not yet credited		1,015.00	taken on 25.5.17
Less:	Ch. No-006931/31.3.17 of UBI-716202010004467 deposit in CNB-6123101003253 but not yet credited		89,392.00	taken on 15.4.17
Less:	Ch. No-006928/30.3.17 of UBI-716202010004467 deposit in CNB-6123101003253 but not yet credited		32,006.00	taken on 5.4.17
Less:	Ch. No-849572/31.3.17 of CNB-6123101003252 deposit in CNB-6123101003253 but not yet credited		142,467.00	taken on 6.4.17
Less:	Ch. No-849578/31.3.17 of CNB-6123101003252 deposit in CNB-6123101003253 but not yet credited		196,011.00	taken on 6.4.17
Less:	Ch. No-667057/30.3.17 of Uco-22530110082577 deposit in CNB-6123101003253 but not yet debited		325,814.00	taken on 8.4.17
Less:	Ch. No-667059/31.3.17 of Uco-22530110082577 deposit in CNB-6123101003253 but not yet credited		37,530.00	taken on 15.4.17
Less:	Ch. No-667063/31.3.17 of Uco-22530110082577 deposit in CNB-6123101003253 but not yet credited		108,635.00	taken on 15.4.17
			1,637,910.00	1,637,910.00
C.B. as per Pass book as on 31.03.17			120,883,499.43	

PARA: 6 STOCK POSITION

Basudevpur Municipality - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	1x36bar light	88	100	167	21.00	21	SRP-2,ELECTRIC STOCK
2	TIMER	01	02	1	2.00	02	P-128
3	IRON POLE CLAMP	22	0	7	15.00	15	P-56
4	CONTACTOR	0	4	0	4.00	4	P-116
5	GARDEN LIGHT	04	0	0	4.00	4	P-122
6	2X36 WT LIGHT	40	0	28	12.00	12	P-09
7	IGNITOR	57	0	17	40.00	40	P-119
8	400 WATT HOLDER	25	0	02	23.00	23	P-91
9	2x24watt light	13	0	13	0.00	0	SRP-30
10	400 WATT MS SV CHOKE	24	8	17	15.00	15	PAGE-96
11	CEMENT POLE CLAMP	137	100	196	41.00	41	PG-58
12	CAPACITOR 33 MFD	15	0	6	9.00	9	PG-111
13	CAPACITOR 42 MFD	08	0	02	6.00	06	PG-108
14	GI BIEND PIPE	90	150	194	46.00	46	PG-63
15	PVC BLACK TAPE	161	200	197	164.00	164	SRP-68
16	2.5.mt wire	14	26	36	4.00	04	PG-48
17	4X4 WOODEN BOARD	120	100	173	47.00	47	PG-135
18	15 ,16 AMP SWITCH	32	24	40	16.00	16	SRP-84
19	2X24 WATT T5 HOLDER	28	150	58	120.00	120	PG-45
20	36 WATT 4PIN HOLDER	81	150	128	103.00	103	PG-26
21	36X40 CFL LAMP	172	550	671	51.00	51	SRP-20
22	2X27 WATT 74 LAMP	74	350	424	0.00	0	PG-37
23	20watt LED LIGHT	15	0	0	15.00	15	PAGE-138
24	36X40 WATT CHOKE	108	500	516	92.00	92	SRP-12
25	400WATT MH	37	0	4	33.00	33	PG-93
26	63 AMR MCCB	02	04	01	5.00	05	PG-114
27	250WATT MH LAMP	20	0	0	20.00	20	PG-99
28	250WATT SV LAMP	18	0	0	18.00	18	PG-102
29	2X24ELECTRIC CHOKE	31	80	45	66.00	66	PG-41
30	CLAMP NUT BOLT	250	484	508	226.00	226	PG-71
31	WHITE PHENYLE	15	95	96	14.00	14	SRP-16 IN LITRE
32	BLEACHING	64	260	194	130.00	30	PG-31
33	MOSQUITO OIL	20	100	120	0.00	0	PG-05
34	LIME POWDER	24	35	52	7.00	07	PG-34
35	B-TEX	10	60	60	10.00	10	P-40
36	DUSTBIN	0	100	100	0.00	0	PG-25
37	WASHER	136	204	215	125.00	125	PAGE-4
38	PLUNGER	96	110	160	46.00	46	PG-9
39	VELL	111	180	179	112.00	112	PG-17
40	HEAD	45	44	64	25.00	25	PG-22
41	ROD NOT	237	264	219	282.00	282	PG-45
42	HEAD NOT	282	440	585	137.00	137	P-62
43	HANDLE NOT	142	200	150	192.00	192	SRP-56
44	HANDLE	46	50	49	47.00	47	P-27
45	BASE	26	20	25	21.00	21	P-35
46	BAREL	24	10	16	18.00	18	P-39
47	PLUNGER ROD	45	130	124	51.00	51	P-31
48	1.5 FT SOCKET	37	10	22	25.00	25	P-73
49	GI PIPE 4 FEET	13	0	4	9.00	9	PG-70
50	NIPPLE 1.5 FT	32	0	8	24.00	24	PG-82

51	HAX PATA	24	25	35	14.00	14	SRP-91
52	HEAD WHOLE WASHER	109	0	36	73.00	73	P-76
53	VALVE WEIGHT	50	0	31	19.00	19	P-79
54	GI VELL NOT	237	160	87	310.00	310	P-88

Comments

PARA: 7 INVESTMENT

Basudevpur Municipality - 2016-2017

Sno	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	01-04-2016	0.00	0.00	0.00	0.00	31-03-2017	0.00	31-03-2017	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

PARA: 8 ADVANCE

Basudevpur Municipality - 2016-2017

Sno	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	01-04-2016	ACCOUNTANT CASH BOOK	3715346.00	2578615.00	6293961.00	2892961.00	31-03-2017	3401000.00	31-03-2017	3401000.00	0.00	
	GRAND TOTAL		3715346.00	2578615.00	6293961.00	2892961.00		3401000.00		3401000.00	0.00	

Comments :

YEAR WISE ADVANCE BREAK-UP

YEAR	AMOUNT	REMARKS
2007-08	1677000.00	
2008-09	435500.00	
2009-10	251250.00	
2010-11	661250.00	
2011-12	350000.00	
2012-13	0	
2013-14	0	
2014-15	0	
2015-16	0	
2016-17	26000.00	
TOTAL	3401000.00	

From the above table it is evident that surchargeable advance is NIL, as no amount is outstanding for 2015-16.

ADVANCES UNADJUSTED FOR FINANCIAL YEAR 2016-17

VR NO /DATE	AMOUNT	PURPOSE	NAME OF THE ADVANCEE	NAME OF THE SANCTIONING AUTHORITY
580/07.11.16	2000.00	TRACTOR TAX	RABINDRA MOHANTY	KARUNAKAR DHINDA,EO
917/22.03.2017	14000.00	DEPOSIT OF TAX	RATIKANTA BARIK	-do-
605/25.11.16	10000.00	Repair of homeo pathic centre	SK MANJUR ALLI	-do-
TOTAL	26000.00			

ADVANCES ADJUSTED DURING 2016-17 WHICH WAS PAID DURING THE YEARS PRIOR TO 31.03..2016

VR NO/DATE	AMOUNT	NAME OF THE ADVANCEE	REMARKS (DATE OF ADJUSTMENT)
301/12.8.15	20831.00	AKSHAY BARIK,TD	SALARY ADJUSTMENT DURING 2016-17
659/8.10.15	15000.00	BANSIDHAR BEHERA,OTP	SALARY ADJUSTMENT DURING 2016-17
846/23.11.15	28000.00	SANKARSHAN MALLICK,WS	SALARY ADJUSTMENT DURING 2016-17
872/01.12.15	21000.00	KARUNAKAR BEHERA,OTP	SALARY ADJUSTMENT DURING 2016-17
873/01.12.15	28000.00	RAMAKANTA	SALARY ADJUSTMENT

		MALLICK,OTC	DURING 2016-17
994/01.01.2016	40000.00	GOURANG CH SAHOO,OTC	SALARY ADJUSTMENT DURING 2016-17
996/01.01.2016	24000.00	SURATHA CH SETHI,OTP	SALARY ADJUSTMENT DURING 2016-17
1094/06.02.2016	36000.00	BIMBADHAR BEHERA,OTP	SALARY ADJUSTMENT DURING 2016-17
118/09.04.07	10000.00	SP MOHANTY,OI	31.03.2017
249/19.11.07	50000.00	RATNAKAR DAS,OTC	31.03.2017
361/26.02.2008	4000.00	SANTOSH KU NAYAK,CASHIER	14.12.16 & 4.1.17
11/17.4.08	500.00	RATNAKAR DAS,OTC	25.03.2017
16/17.4.08	1500.00	RATNAKAR DAS,OTC	25.03.2017
367/19.12.08	10000.00	RATNAKAR DAS,OTC	25.03.2017
486/06.01.09	4662.00	RATIKANTA BARIK,DRIVER	28.12.16
467/9.11.09	800.00	PITAMBAR PANIGRAHI,EX-ACCOUNTANT	28.12.16
250/19.11.07	4000.00	SANTOSH KU NAYAK,CASHIER	7.2.17 ,9.3.17
53/3.4.10	4000.00	DEVAKANTA NAYAK,JE	19.12.16
68/23.4.10	2463.00	RATIKANTA BARIK,DRIVER	28.12.16
215/3.6.10	400.00	SURYAKANTA PATI,HOMEOPATHIC	19.12.16
983/24.1.11	1000.00	KAMALAKANTA NAYAK,OTC	24.12.16
1004/27.1.11	10000.00	BIMBADHAR BEHERA,OTC	31.03.2017
1005/27.1.11	1000.00	BIMBADHAR BEHERA,OTC	31.3.17
530/28.8.10	2000.00	KAMALAKANTA NAYAK,OTC	24.12.16
226/4.6.10	1000.00	PITAMBAR PANIGRAHI,EX-ACCT	28.12.16
210/19.5.11	4690.00	RAMAKANTA MALLICK,OTC	15.1.17
380/19.7.11	1500.00	RAMAKANTA MALLICK,OTC	16.1.17
607/26.9.11	14000.00	SANTOSH KU NAYAK,CASHIER	SALARY ADJUSTMENT DURING 2016-17
TOTAL	340346.00		

The outstanding advance position has been worked out on the basis of previous audit report and records available to audit for the year 2016-17. Non maintenance of up to date & long outstanding advance ledger by the local authority has resulted in deviation of the provisions laid down u/r 136 to 140 of Odisha Municipal Rules, 1953. Hence the E.O ,Basudevpur Municipality is suggested to initiate expeditious and effective steps in this regard and compliance reported to audit. As on 31.03.2017 a total advance of Rs3401000.00 has been lying outstanding. The local authority is suggested to take immediate action to adjust the outstanding advances.

During Exit conference local authority stated that an amount of Rs 2000.00 has been adjusted vide vr no 150/2.6.17, balance amount of Rs 3399000.00 is mostly sub-judice except Rs 24000.00 lying against 2 (two) persons i.e Ratikanta Barik, Rs 14000.00 and SK Manjoor Ali Rs 10000.00 which will be adjusted during current year.

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PARA: 9 GRANTS

Basudevpur Municipality - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	77820506.00	89122391.00	166942897.00	87002746.00	31-03-2017	79940151.00	
	GRAND TOTAL	77820506.00	89122391.00	166942897.00	87002746.00		79940151.00	

Comments :

GRANT POSITION OF BASUDEVPUR MUNICIPALITY FOR THE YEAR 2016-17

Sl. No	Head of Grant	GO No./Date	From Whom Received	Opening balance as on 1.4.14		Receipt during the year 2015-16		Total	Expenditure during the year 2014-15		Closing balance as on 31.3.15		Total	Remark
				Grant	MC	Grant	MC		Grant	MC	Grant	MC		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Road dev.grant	29171/13.12.16	F A cum Under Secretary ,Govt.of Odisha		0	396,000	44000		396,000	44000	0	0	0	
		29174/13.12.16	F A cum Under Secretary ,Govt.of Odisha		0	296,000	32889		296,000	32889				
		29177/13.12.16	F A cum Under Secretary ,Govt.of Odisha		0	1,098,000	122000		1,098,000	122000				
		3287/10.02.17	F A cum Under Secretary ,Govt.of Odisha		0	195,000	21667		195,000	21667				
		3290/10.02.17	F A cum Under Secretary ,Govt.of Odisha		0	146,000	16223		146,000	16223				
		3293/10.02.17	F A cum Under Secretary ,Govt.of Odisha		0	541,000	60112		267548	0				
			Sub Total	575750	0	2672000	296891	3544641	2,398,548	236779	909,314	0	909314	

2	Road & Bridge maintenance Grant (Normal)	964/13.1.17	F A cum Under Secretary ,Govt.of Odisha		0	1827000	0	1827000	0	0	0	0	
			Sub Total	2839619	0	1827000	0	1827000	0	0	1827000	0	1827000
3	14th FC(General area basic development grant)			-3371494	0	0	0	-3371494					
			Sub Total	-3371494	0	0	0	-3371494	0	0	-3371494	0	-3371494
4	14th FCA(GPG)	6950/24.3.17	F A cum Under Secretary ,Govt.of Odisha			12914000	0	12914000	0	0	0	0	
			Sub-Total	0	0	12914000	0	12914000	0	0	12,914,000	0	12914000
5	14th FCA(GAB)	17974/25.7.16	F A cum Under Secretary ,Govt.of Odisha			6538000	0	6538000	6538000				
		30190/26.12.16	F A cum Under Secretary ,Govt.of Odisha			6538000	0	6538000	10747565				
			Sub Total	9167000	0	13076000	0	22243000	17285565	0	4957435	0	4957435
6	13th FCA(Const. of CC Road and Bridge)				0	0	0	0	0	0			
			Sub-Total	1319222	0	0	0	1319222	207	0	1319015	0	1319015
7	Creation of Capital assets	26534/11.11.16	F A cum Under Secretary ,Govt.of Odisha			960000	0	960000					
		2779/6.2.17	F A cum Under Secretary ,Govt.of Odisha			960000		960000					
			Sub Total	1920000	0	1920000	0	3840000	0	0	3840000	0	3840000
8	Maintenance of Capital Assets	26542/11.11.16	F A cum Under Secretary ,Govt.of Odisha		0	457000	0	457000					
		3270/10.02.	F A cum			458000		458000					

		17	Under Secretary, Govt. of Odisha																
			Sub Total	915000	0	915000	0	1830000	0	0	1830000	0	1830000	0	1830000	0	1830000	0	1830000
9	Non residential building	979/13.1.17	F A cum Under Secretary, Govt. of Odisha			474000	0	474000											
			Sub-Total	842415	0	474000	0	1316415	207	0	1316208	0	1316208	0	1316208	0	1316208	0	1316208
10	Park & Greenery			0	0	0	0	0						0	0				
			Sub-Total	500000	0	0	0	500000	0	0	500000	0	500000	0	500000	0	500000	0	500000
11	Solid waste Management				0			0		0									
			Sub-Total	200000	0	0	0	200000	0	0	200000	0	200000	0	200000	0	200000	0	200000
12	Protection & Preservation of Water Bodies(T ASP)				0	0	0	0	791956	0									
			Sub-Total	2989478	0	0	0	2989478	791956	0	2197522	0	2197522	0	2197522	0	2197522	0	2197522
13	M V Tax	24513/19.10.16	F A cum Under Secretary, Govt. of Odisha		0	1244000	0	1244000											
		2769/6.2.17	F A cum Under Secretary, Govt. of Odisha		0	1244000	0	1244000											
			Sub Total	-229957	0	2488000	0	2258043	2284950	0	-26907	0	-26907	0	-26907	0	-26907	0	-26907
14	Octroi incentive Grant	11018/6.5.16	F A cum Under Secretary, Govt. of Odisha		0	4223000	0	4223000											
		16242/4.7.16	F A cum Under Secretary, Govt. of Odisha		0	8447000	0	8447000											
		26520/11.11.16	F A cum Under Secretary, Govt. of Odisha		0	6335000	0	6335000											
		4210/23.2.17	F A cum		0	6092000	0	6092000											

			Under Secretary ,Govt.of Odisha											
		7517/30.3.17	F A cum Under Secretary ,Govt.of Odisha		0	243000	0	243000						
			Sub Total	13649216	0	25340000	0	38989216	26064930	0	12924286	0	12924286	
15	Octroi incentive Grant (Special Fund)				0	0	0	0						
			Sub-Total	6299000	0	0	0	6299000	0	0	6299000	0	6299000	
16	Special Grant for CC Road			0	0	0	0	0	0	0	0	0	0	
			Sub-Total	2005000	0	0	0	2005000	0	0	2005000	0	2005000	
17	General performance based Incentive		F A cum Under Secretar y,Govt.of Odisha	0	0		0	0	0	0	0	0	0	
			Sub-Total	3097471	0	0	0	3097471	1276999	0	1820472	0	1820472	
18	M P LAD		0	0	0		0	0	95974	0		0	0	
			Sub-Total	194416	0	0	0	194416	95974	0	98442	0	98442	
19	M L A LAD			2270496	0	0	0	2270496	63684	0	0		0	
			Sub-Total	2270496	0	0	0	2270496	63684	0	2206812	0	2206812	
20	SJSRY Step-UP OULM	528/16.03.17	SUDA		0	756000	0	756000	0					
			SUDA		0		0	0	1586585					
			SUDA		0		0	0	3750					
			Sub-Total	1907512	0	756000	0	2663512	1590335	0	1073177	0	1073177	
21	Devolutio n fund(Light -High mask Light)			0	0	0	0	0	0	0	0	0	0	0
			Sub-Total	1200000	0	0	0	1200000	0	0	1200000	0	0	0
22	Devolutio n (Kalyan mandap)			1200000	0	0	0	1200000	0	0		0		
			Sub-Total	1200000	0	0	0	1200000	0	0	1200000	0	1200000	
23	Devolutio n Fund	16230/04.07 .16	FA cum Under Secretary to Govt. of Odisha		0	4653000	0	4653000		0		0		
		2600/3.2.17	F A cum Under		0	4654000	0	4654000		0		0		

			Secretary ,Govt.of Odisha																
			Sub Total	1050455 9	0	930700 0	0	1981155 9	1550209 5	0	4309464	0	430946 4						
25	Special problem Fund(Kaly an Mandap)			2500000	0	0	0	2500000	0	0									
			Sub-Total	2500000	0	0	0	2500000	0	0	2500000	0	250000 0						
26	Harishcha ndra yojana	336(9)/19.4. 16	The collector ,Bhadrak.		0	50000	0	50000				0	0						
		522(9)/29.6. 16	The collector ,Bhadrak.		0	50000	0	50000											
		813(9)/17.1 0.16	The collector ,Bhadrak.		0	50000	0	50000											
			Sub-Total	486000	0	150000	0	636000	328000	0	308000	0	308000						
27	Entertain ment Grant				0	0	0	0	0	0	0	0	0						
			Sub-Total	47000	0	0	0	47000	0	0	47000	0	47000						
28	Swachh Bharat Mission				0	0	0	0	0	0									
			Sub Total	1375590 3	0	0	0	1375590 3	3770624	0	9985279	0	998527 9						
29	NFSA				0	0	0	0											
			Sub Total	22000	0	0	0	22000	1800	0	20200	0	20200						
30	Remunera tion to BLOs	Ch.82078 9/5.4.16	The collector ,Bhadrak.		0	102500	0	102500											
		309/9.11.16	The collector ,Bhadrak.		0	103500	0	103500											
			Sub Total	3000	0	206000	0	209000	206000	0	3000	0	3000						
31	Honourari um to Elected Represent ative	21555/9.9.1 6	F A cum Under Secretary ,Govt.of Odisha		0	73800	0	73800											
		4475/25.2.1 7	F A cum Under Secretary ,Govt.of Odisha			12000		12000											
			Sub Total	48650	0	85800	0	134450	46160	0	88290	0	88290						
32	JOB Fair				0	0	0	0											
			Sub Total	4000	0	0	0	4000	0	0	4000	0	4000						
33	Arrear Pension & Basic Service	29620/19.12 .16	F A cum Under Secretary	0	0	393000	0												

Grant			,Govt.of Odisha										
	6095/17.3.1 7	F A cum Under Secretary ,Govt.of Odisha	0	0	207300 0								
		Sub Total	0	0	246600 0	0	2466000	1139760	0	1326240	0	132624 0	
34	Financial Literacy awarenes s program me	95/03.03.16	The collector ,Bhadrak.		0	11000							
		Sub Total	0	0	11000	0	11000	11000	0	0		0	
35	NPR	2269/21.5.1 6	The collector ,Bhadrak.			115500							
		Sub Total	0	0	115500	0	115500	109500	0	6000		6000	
36	Mock drill	online	The collector ,Bhadrak.			7000							
		Sub Total	0	0	7000	0	7000	7000	0	0		0	
37	Non-LFS pension Grant	online	F A cum Under Secretary ,Govt.of Odisha		0	200000							
		Sub Total	0	0	200000	0	200000	253366	0	-53366		-53366	
38	MBPY/IG NOAP	online	Sub-Colle ctor,Bhad rak		0	138952 00							
		Sub Total	0	0	138952 00	0	1389520	1353730 7	0	357893		357893	
39	Construct ion of Public Toilet.		F A cum Under Secretary ,Govt.of Odisha		0	0	0	0	0	0	0	0	0
		Sub-Total	959250	0	0	0	959250	0	0	959250	0	959250	
GRAND TOTAL				7782050 6	0	888255 00	29689 1	1669428 97	8676596 7	236779	7994015 1	0	799401 51

On the unspent grants to the tune of Rs 79940151.00 local authority stated at Exit conference that we have submitted UC against Rs 11815500.00 during the previous year the details of which will be furnished to next audit and will be reconcile .A major part of balance amount has been utilised during 2017-18,the details of which will be furnished later on.

PARA: 10 UTILISATION CERTIFICATE

Basudevpur Municipality - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	105519338.00	87002746.00	192522084.00	86551481.00	31-03-2017	105970603.00	
	GRAND TOTAL	105519338.00	87002746.00	192522084.00	86551481.00		105970603.00	

Comments :

YEAR WISE BREAK-UP OF PENDING OF UC(S)

PRIOR TO 2012-13=38115441.00

2012-13= 6059000.00

2013-14=4680872.00

2014-15=0

2015-16=1599933.00

2016-17=55515357.00

TOTAL=105970603.00

UC submitted during 2016-17				
Sl. NO	Scheme name	UC Submitted	Letter No.	Date
1	Compensation & Assignment (OC Grant)	47,19,000.00	3511	15.11.16
2	Compensation & Assignment (OC Grant)	65,35,000.00	3511	15.11.16
3	Compensation & Assignment (OC Grant)	56,27,000.00	3511	15.11.16
4	Compensation & Assignment (OC Grant)	42,23,000.00	3511	15.11.16
5	Compensation & Assignment (OC Grant)	84,47,000.00	172	3.2.17
6	Compensation & Assignment (OC Grant)	52,61,000.00	1114	31.3.17
7	Compensation & Assignment (OC Grant)	63,35,000.00	1114	31.3.17
8	14th F.C.-General Area Basic Grant	45,75,000.00	3194	24.10.16
9	14th F.C.-General Area Basic Grant	65,38,000.00	3195 & 1114	24.10.16 & 31.3.17
10	14th F.C.-General Area Basic Grant	45,92,000.00	1114	31.3.17
11	Road Development Grant	5,64,445.00	3195	24.10.16
12	Road Development Grant	15,223.00	1114	31.3.17
13	Road Development Grant	2,03,334.00	1114	31.3.17
14	Road Development Grant	4,40,000.00	1114	31.3.17
15	Road Development Grant	3,28,889.00	1114	31.3.17
16	Motor Vehicle Tax	11,26,000.00	3195 & 172	24.10.16 & 27.1.17
17	Motor Vehicle Tax	11,27,000.00	1114	31.3.17
18	Performance Based Incentives	23,33,000.00	3194	24.10.16
19	Water Bodies	8,02,488.00	3194	24.10.16

20	Devolution fund	16,32,701.00	1114	31.3.17
21	Devolution fund	46,35,000.00	3195 & 172	24.10.16 & 27.1.17
22	Devolution fund	46,36,000.00	1114	31.3.17
23	Devolution fund	46,53,000.00	1114	31.3.17
24	Non-LFS pension Grant	50,000.00	3194	24.10.16
25	Non-LFS pension Grant	2,00,000.00	1114	31.3.17
26	Arrear Pension Grant	2,95,895.00	3194	24.10.16
27	Honorarium to Councillors	61,850.00	3194	24.10.16
28	SJSRY (Step-Up)	3,750.00	3512	15.11.16
29	OULM	19,67,000.00	3512, 997	15.11.16, 23.3.17
30	OULM	1,10,000.00	997	23.3.17
31	SBM	37,29,896.00	3513, 584,	15.11.16, 2.3.17
32	NPR	4,536.00	3514	15.11.16
33	NPR	1,09,500.00	3514	15.11.16
34	Remuneration to BLOs	1,02,500.00	3514	15.11.16
35	Remuneration to BLOs	1,03,500.00	3699	1.12.16
36	Harish Chandra Sahayata	3,00,000.00	3515 & 174	15.11.16 & 27.1.17
37	Harish Chandra Sahayata	50,000.00	328	15.2.17
38	Financial Literacy Programme	11000	3517	15.11.16
39	Mock Drill	7,000.00	3516	15.11.16
40	MP LAD	95,974.00	1116	31.3.17
	Total	8,65,51,481.00		

On the score of outstanding UC to the tune of Rs 105970603.00, the local authority replied at Exit conference that the same will be furnished in details in course of compliance.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - NON /LESS CREDIT OF COLLECTION IN TO DCR

On checking of Misc receipts,Holding receipts with reference to DCR it is found that a sum of Rs 4041.00 was non/less credited in to DCR. The details are furnished below.

MR NO /DATE	AMOUNT COLLECTED	AMOUNT TAKEN INTO DCR	NON/LESS COLLECTED	PERSON RESPONSIBLE
8956/25.07.2016	308.00	300.00 PG-8	8.00	SARBESWAR BEHERA,OTC
1684/10.12.17	1000.00	100.00,PG-102	900.00	SARBESWAR BEHERA,OTC
6527 TO 6537/28.5.16	110.00	100.00,PG-135	10.00	SARBESWAR BEHERA,OTC
3301/23.6.17	1432.00	-	1432.00	SARBESWAR BEHERA,OTC
951/3.10.16 HOLDING	171.00	0	171.00	SANATAN BISWAL,OTC
6801 TO 6850 holding	50.00	-	50.00	GOURANG CH SETHY,OTP
15921/28.4.17	30.00	10.00	20.00	RAMESH CH SENDHA,OTP
17700/20.6.17	30.00	10.00	20.00	RAMESH CH SENDHA,OTP
18810/5.7.17	30.00	10.00	20.00	RAMESH CH SENDHA,OTP
18422/16.7.17	50.00	30.00	20.00	RAMESH CH SENDHA,OTP
21351/1.1.18	50.00	30.00	20.00	RAMESH CH SENDHA,OTP
12190/22.7.16	50.00	40.00	10.00	BN DAS
8724 TO 8727/9.6.16	40.00	30.00	10.00	MK TRIPATHY,OTC
8728 TO 8741/9.6.16	180.00	140.00	40.00	MK TRIPATHY,OTC
12797/6.9.16	90.00	80.00	10.00	MAHENDRA BEHERA,OTC
12798/6.9.16	80.00	70.00	10.00	MAHENDRA BEHERA,OTC
13001/6.9.16	100.00	0	100.00	MAHENDRA BEHERA,OTC
147/30.7.17	140.00	110.00	30.00	MAHENDRA BEHERA,OTC
11268/8.6.16	40.00	20.00	20.00	SHANKARSHAN MALLICK,OTC
121/3.4.17	30.00	0	30.00	MUKTIKANTA TRIPATHY,OTC
122/3.4.17	30.00	0	30.00	MUKTIKANTA TRIPATHY,OTC
123/3.4.17	30.00	0	30.00	MUKTIKANTA TRIPATHY,OTC
124/3.4.17	20.00	0	20.00	MUKTIKANTA TRIPATHY,OTC
125/8.8.17	20.00	0	20.00	MUKTIKANTA TRIPATHY,OTC
126/8.8.17	20.00	0	20.00	MUKTIKANTA TRIPATHY,OTC
1216/6.11.17	400.00	100.00	300.00	SARBESWAR

				BEHERA,OTC
3302/23.6.17	675.00	-	675.00	SARBESWAR BEHERA,OTC
6721 TO 6777	285.00	280.00,PG-135	5.00	SARBESWAR BEHERA

4031.00

On issue of POM Local authority effected recovery Rs 1223.00 from Sarbeswar Behera,(923.00 vide MR 2860/24.3.18 and 300.00 vide 2870/5.4.18),from Sanatan Biswal 171.00,vide MR 2859/24.3.18, from Gourang ch sethy 50.00 vide MR NO 2857/16.318, from Ramesh ch Sendha 100.00 vide MR 2866/31.3.18,from Muktikanta tripathy 200.00 vide MR NO 2871/5.4.18,from Mahendra Behera 150.00 vide MR NO 2869/4.44.18,

However out of Rs 2147.00,local authority stated durring EXIT Conference that a sum of Rs 2107.00 has been credited in to CASHIER CASH BOOK VIDE PG-29 ON DT 27.6.17 and balance amount of Rs 10.00 recovered from Brahmananda Das, OTC vide MR NO 2874/7.4.18 and RS 20.00 from Shankarsan Mallick vide MR NO 2881/10.4.18

11.2 - LESS AMOUNT TAKEN IN TO CASHIER CASH BOOK DUE TO WRONG TOTALLING DCR POM 4 TO 5

On checking of totalling of DCR(S) along with credits of Cashier cash book it is found that a sum of Rs2050.00 was less credited in to Cashier cash book due to wrong totalling. The details are furnished below.

TOTALLING OF DCR(ACTUAL)	AMOUNT CREDITED IN TO DCR	AMOUNT CREDITED IN TO CASHIER CASH BOOK	LESS CREDIT	NAME OF THE PERSON WHO IS RESPONSIBLE
2896.00	2846.00,PG-32	2846.00	50.00,	GAJENDRA BEHERA,OTC
300.00	300.00,PG-95	0	300.00	SARBESWAR BEHERA,OTC
4090.00	4040.00	4040.00	50.00	SARBESWAR BEHERA,OTC
500.00	500.00 PG-95	-	500.00	SARBESWAR BEHERA
1695	1645.00	1645.00	50.00	SARBESWAR BEHERA,OTC
890.00 pg-33	790.00	790.00	100.00	,MAHENDRA BEHERA,OTC
640.00,PG-36	540.00	540.00	100.00,,	,MAHENDRA BEHERA,OTC
650.00,PG-37	550.00	550.00	100.00,	,MAHENDRA BEHERA,OTC
400.00,P-42	230.00	230.00	170.00,	,MAHENDRA BEHERA,OTC
730.00,PG-50	710.00	710.00	20.00	,MAHENDRA BEHERA,OTC
1590.00	1490.00	1490.00	100.00,	,MAHENDRA BEHERA,OTC
1610.00,PG-58 TO 59	1510.00	1510.00	100.00	,MAHENDRA BEHERA,OTC
1550.00,PG-59	1350.00	1350.00	200.00,,	,MAHENDRA BEHERA,OTC
470.00,P-71	450.00	450.00	20.00,	SURATHA SETHY
570.00,P-77	520.00	520.00	50.00,	SURATHA SETHY
760.00,P-78	750.00	750.00	10.00,	SURATHA SETHY
510.00,P-16	490.00	490.00	20.00,	RAMESH CH SENDHA,OTP
680.00,P-44	670.00	670.00	10.00,,	RAMESH CH SENDHA,OTP
3000.00 27.4.17	2970.00	2970.00	30.00	Suratha ch Barik,TC
			1980.00	

On issue of POM Local authority effected recovery Rs50 from Sarbeswar Behera VIDE MR no 2860/24/03.18, from Mahendra prasad Behera 890.00 vide MR NO 2869/4.4.18,from Gajendra Behera 50.00 vide MR NO 2861/26.3.18,from Suratha sethy 80.00 vide MR NO 2865/29.3.18, from Ramesh ch Sendha 30.00 vide MR NO 2866/31.3.18 also recovered Rs 30.00 vide MR No 2858/16.3.18 from Sri Surath ch Barik, TC.

However out of Rs850.00,the local authority stated durring EXIT Conference that a sum of Rs 300.00 has been credited in to CASHIER CASH BOOK VIDE PG-48 ON DT 24.8.17 and balance amount of Rs 500.00 has been credited in to CASHIER CASH BOOK VIDE PG-48 ON DT 23.8.17 and balance RS 50.00 has been recovered from Sarbeswar Behera, vide MR NO 4859/20.4.18

11.3 -

On checking of Misc receipts,Holding receipts with reference to DCR it is found that a sum of Rs 470.00 was non/less credited in to DCR. The

details are furnished below.

MR NO /DATE	AMOUNT COLLECTED	AMOUNT TAKEN INTO DCR	NON/LESS COLLECTED	PERSON RESPONSIBLE
9536/2.8.16	50.00	20.00	30.00	RAMESH CH SENDHA,OTP
10217/9.8.16	30.00	20.00	10.00	RAMESH CH SENDHA,OTP
13970/12.2.17	50.00	0	50.00	RAMESH CH SENDHA,OTP
13441/25.1.17	50.00	0	50.00	RAMESH CH SENDHA,OTP
10256/1.9.16	30.00	10.00	20.00	RAMESH CH SENDHA,OTP
11611/18.11.16	50.00	-	50.00	RAMESH CH SENDHA,OTP
		-		
11967/14.12.16	50.00	10.00	40.00	RAMESH CH SENDHA,OTP
11868/14.11.16	50.00	10.00	40.00	RAMESH CH SENDHA,OTP
14352/11.3.17	50.00	30	20.00	RAMESH CH SENDHA,OTP
14485/15.3.17	50.00	10.00	40.00	RAMESH CH SENDHA,OTP
14496/15.3.17	50.00	10.00	40.00	RAMESH CH SENDHA,OTP
14916/25.3.17	50.00	10.00	40.00	RAMESH CH SENDHA,OTP
11975/14.12.16	50.00	10.00	40.00	RAMESH CH SENDHA,OTP
			470.00	

On issue of POM a sum of Rs 470.00 was recovered vide MR NO 2866/31.03.2018 from Sri Ramesh Ch sendha. at the instance of audit.

11.4 - NON CREDIT OF CARRIAGE TAX COLLECTION TO CASHIER CASHBOOK

On checking of carriage tax MR books of RAMAKANTA MALLICK,TC it was noticed that a sum of Rs 3015.00 has been collected towards bicycle licence,but the same has neither been credited to DCR nor to CASHIER CASH BOOK,The details are furnished here under,

BOOK NO	RECEIPT NO	DENOMINATION OF EACH RECEIPT	TOTAL AMOUNT COLLECTED	PERSON RESPONSIBLE
62	6101 TO 6200	5.00	500.00	RAMAKANTA MALLICK,OTC
67	6601 TO 6700	5.00	500.00	-do-
73	7201 TO 7300	5.00	500.00	-do-
79	7801 TO 7893	5.00	465.00	-do-
82	8101 TO 8150	5.00	250.00	-do-
94	9301 TO 9400	5.00	500.00	-do-
99	9801 TO 9860	5.00	300.00	-do-
			3015.00	

However aforesaid amount has been recovered vide MR NO 4832/16.4.18 from Sri Ramakanta Mallick,OTC and verified at the instance of exit conference held on 18.04.2018.

11.5 - AMOUNT COLLECTED IN DCR NOT ACCOUNTED FOR IN CASHIER CASH BOOK

On checking of, Holding receipts with reference to DCR along with cashier cash book it is found that a sum of Rs 173.00 collected by Sri Ramakanta Malik, OTC from 5.04.16 to 28.04.16 has not been accounted for in cashier cash book. The details are furnished below.

MR NO/DATE	ACTUAL AMOUNT COLLECTED	AMOUNT CREDITED TO CCB	AMOUNT OF LESS CREDIT
51/5.4.16	47.00	0	47.00
52/5.4.16	16.00	0	16.00
53/8.4.16	76.00	0	76.00
54/26.4.16	16.00	0	16.00
55/28.4.16	18.00	0	18.00
			173.00

However aforesaid amount has been recovered vide MR NO 4833/16.4.18 from Sri Ramakanta Mallick, OTC and verified during exit conference held on 18.04.2018.

11.6 - NON CREDIT OF REFUNDED MBPY/IGNPY MONEY TO CASHIER CASH BOOK

On checking of MBPY/IGNOAP Acquittance relating to ward no 7 and 13 with reference to Cashier cash book it was found that as um of Rs 1100.00 was less credited to cashier cash book. The details are furnished below.

WARD NO	SCHEME	PERIOD	AMOUNT PAID TO DISBURSING OFFICER	AMOUNT PAID AS PER ACQUITTANCE ROLL	AMOUNT REFUNDED TO CASHIER	AMOUNT CREDITED IN CASHIER CASH BOOK	LESS CREDIT	PERSON RESPONSIBLE
7	IGNOAP	10/16	12000	11700	300	0	300	SANTOSH KUMAR NAYAK, CASHIER
7	MBPY	10/16	41900	41300	600	0	600	-do-
13	MBPY	8/16	24600	24400	200	0	200	-do-
							1100.00	

However aforesaid amount has been recovered vide MR NO 2880/10.4.18 from Sri Santosh kumar Nayak, cashier and verified during exit conference held on 20.04.2018.

11.7 - LESS COLLECTION ON TOKEN ON DAILY MARKET COLLECTION

As it is seen from the stock register of receipt as well as DCR it is found that a sum of Rs 2005.00 was less collected. The details are furnished below, (

USED TOKEN UP TO 08.01.2018 DCR	DUE FOR COLLECTION LESS COLLECTION	COLLECTION ON
30265 TOKENS (PER TOKEN @5.00) 1365.00	30265X5.00=151325.00	149960.00 (VOL-1 AND VOLUME-2)

So the aforesaid amount needs recovery from Sri Mahendra prasad Behera, etc

However, during exit conference, out of objected amount of Rs 2005.00, Rs 1365.00 was considered and the same has been recovered vide MR NO 4861/20.4.18 from Sri MAHENDRA PRASAD BEHERA, OTC.

11.8 - LESS REFUND OF OAP/ODP/NOAP MONEY AFTER DISBURSEMENT

On checking of OAP/ODP/NOAP acquittance w.r.t. Demand-Disbursement Balance file of the Municipality, it was found that a sum of Rs 1900.00 has been less refunded by the Disbursing Officer to the cashier than that the amount actually due for refund. The details are furnished below.

WARD	ACQ REGISTER PAGE	AMUNT PAIND TO DISBURSING OFFICIALS	DISBURSED AS PER A/R	AMOUNT TO BE REFUNDED	AMOUNT REFUNDED	LESS REFUND	REMARKS
11	113, FOR THE PERIOD OF 11/16	28800	25200	3600	1800	1800	KAILAS CH JENA, OTC
11	112, FOR THE PERIOD OF 12/16	5400	4100	1300	1200	100	-do-
					TOTAL	1900.00	

No reply has been furnished by the local authority till closure of audit, However aforesaid amount has been recovered at the instance of Exit conference vide MR NO 4860/20.4.18 from Sri Kailash ch Jena, OTC

PARA: 12 LOSS OF STOCK & STORE

PARA: 13 AUDIT OF RECEIPTS

13.1 - ASSESMENT OF TAX

Basing on the Valuation Organisation of H& UD Department during 2014-15, the Council resolved to realize different taxes as mentioned below

from the year 2015-16.

Holdinf Tax @ 5%

Light Tax @ 2 %

Water Tax @ 1%

Other Taxes has been fixed by the Council. No new revised tax has been assessed by the council from 2002-03. So the council has failed to

achieve a better amount in shape of tax collection during 2016-17. Audit suggest to assign the tax keeping in the view on present increasing

prices of wage and sanitary commodities.

13.2 - DCB

DCB position of all taxes of Basudevpur Municipality for the year 2016-17

A) O.B AS ON 01.04.2016 = 1232747.00
 B) CURRENT DEMAND FOR THE YR 2016-17= 2950821.00
 C) TOTAL= 4183568.00
 D) COLLECTION DURING 2016-17(ARR& CURRENT)2930186.00
 E) BALANCE TO BE COLLECTED AS ON 31.03.2017=1253382.00

DCB POSITION OF ALL TAXES FOR THE YEAR 2016-17

Sl. No.	ITEMS OF REVENUE	DEMAND (In Rs.)			COLLECTION (In Rs.)			BALANCE (IN RS.)			PERCENTAGE OF COLLECTION(%)		
		AREEAR	CURRENT	TOTAL	AREEAR	CURRENT	TOTAL	AREEAR	CURRENT	TOTAL	AREEAR	CURRENT	TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	HOLDING TAX	551302.00	766361.00	1317663.00	248607.00	485234.00	733841.00	302695.00	281127.00	583822.00	45.09	63.32	55.69
2	LIGHT TAX	185124.00	306469.00	491593.00	95092.00	192108.00	287200.00	90032.00	114361.00	204393.00	51.37	62.68	58.42
3	WATER TAX	84319.00	152812.00	237131.00	46466.00	77020.00	123486.00	37853.00	75792.00	113645.00	55.11	50.40	52.08
4	SHOP ROOM RENT (OLD)	321575.00	202800.00	524375.00	55800.00	152400.00	208200.00	265775.00	50400.00	316175.00	17.35	75.15	39.70
5	SHOP ROOM RENT (Ground floor)	35002.00	137928.00	172930.00	35002.00	124893.00	159895.00	0.00	13035.00	13035.00	100.00	90.55	92.46
6	SHOP ROOM RENT (1 st floor)	20381.00	113784.00	134165.00	15832.00	101021.00	116853.00	4549.00	12763.00	17312.00	77.68	88.78	87.10
7	U/S-290	35044.00	210000.00	245044.00	35044.00	205000.00	240044.00	0.00	5000.00	5000.00	100.00	97.62	97.96
8	PARKING FEE	0.00	457360.00	457360.00	0.00	457360.00	457360.00	0.00	0.00	0.00	0.00	100.00	100.00

9	CARRIAGE TAX	0.00	17735.00	17735.00	0.00	17735.00	17735.00	0.00	0.00	0.00	0.00	100.00	100.00
10	LEASE OF TANK	0.00	6270.00	6270.00	0.00	6270.00	6270.00	0.00	0.00	0.00	0.00	100.00	100.00
11	LEASE OF MARKET	0.00	425312.00	425312.00	0.00	425312.00	425312.00	0.00	0.00	0.00	0.00	100.00	100.00
12	USER FEE	0.00	30070.00	30070.00	0.00	30070.00	30070.00	0.00	0.00	0.00	0.00	100.00	100.00
13	APPROVAL OF BUILDING	0.00	123920.00	123920.00	0.00	123920.00	123920.00	0.00	0.00	0.00	0.00	100.00	100.00
	Total	1232747.00	2950821.00	4183568.00	531843.00	2398343.00	2930186.00	700904.00	552478.00	1253382.00	43.14	81.28	70.04

13.3 - TIME BARRED DUE

YEAR	HOLDING	LIGHT	WATER	SHOP ROOM(OLD)	TOTAL
2010-11	42237.00	13760.00	0.00	60000.00	115997.00
2011-12	42848.00	11149.00	0.00	32750.00	86747.00
2012-13	34408.00	9019.00	0.00	34000.00	77427.00
2013-14	33597.00	9052.00	0.00	22020.00	64669.00
2014-15	21114.00	5050.00	0.00	3500.00	29664.00
2015-16	118753.00	16356.00	84319.00	265975.00	485403.00
2016-17	302695.00	90032.00	37853.00	265775.00	696355.00
TOTAL	595652	154418	122172	684020	1556262

From the above tabular information the amount of Rs 1556262.00 is barred by time limitation out of which 64669.00 relating to the year 2013-14 is due for surchargeable for which the following officials are considered responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	AKSHYA KUMAR BARIK,TD	TD	TD AT BASUDEVPUR MUNICIPALITY,BASUDEVPUR	32335
2	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDEVPUR,DIST-BASUDEVPUR	21556
3	NIMAI CHARAN MOHANTY,EX	EO	NOW EO AT JALESWAR MUNICIPALITY	10778

13.4 - AUCTION OF WEEKLY HAT

There are three numbers of weekly hat in this municipality namely Basudevpur Daily Market,Jaffarpur dry fish market and Mandari Hat. The

Mandari Hat has not been functioning since 2010-11. Basudevpur Daily Market has been leased out for 2016-17 at lease values of Rs 560000.00 and same amount has been collected. Further Rs 445337.00 has been collected by office from Jaffarpur dry fish market. for 2016-17.

13.5 - AUCTION OF TANKS

Out of 74 tanks, 3 tanks have been leased out for 3 years during 2013-14 whose lease period completes during the year 2015-16. During 2014-15, 18 nos of tanks have been leased out for 3 years. hence out of rest 53 nos of tanks, only 30 nos of tanks have been leased out during the year 2015-16.. Rest 26 nos i.e,(23+3 tanks lease period expires during 2015-16) of tanks which are to be leased during the year 2016-17 only 8 nos of tanks have been leased during the said financial year. Balance 18 nos could not be leased out as no bidders came forward to take the tank..The executive Officer is suggested to initiate effective steps for lease of all the tanks in the next year either through auction or on negotiation for augmentation of collection of revenue from own sources.

13.6 - ASSESMENT OF NEW HOLDINGS

The details of new holdings are given below.

NO OF BUILDINGS TO BE ASSESSED FOR HOLDING TAX AS PER LAST YEAR	NO OF NEW BUILDING COMPLETED DURING 16-17	TOTAL	NO OF HOLDINGS ASSESSED DURING 16-17	BALANCE DUE FOR ASSESMENT
30	29	59	28	31

13.7 - RECONCILIATION BETWEEN ACCOUNTANT CASH BOOK & DCB

Reconciliation between Accountant cashbook and Demand, Collection & Balance figure of various taxes and rents of the Municipality is furnished below.

NAME OF THE TAXES	AS PER ACCOUNTANT CASH BOOK	(+)REBATE AS PER DCB	(-)COLLECTIO N OF 2015-16 TAKEN IN 16-17	(+)COLLECTI ON OF 2016-17 TAKEN TO 2017-18	AS PER DCB	DIFFERENCE
HOLDING TAX	740147.00	-	-	-	733841.00	6306.00
LIGHTING TAX	283608.00	-	-	-	287200.00	(-)3592.00
WATER TAX	142883.00	-	-	-	123486.00	19397.00
CARRIAGE TAX	16580.00	-	-	-	17735.00	(-)1155.00
U/S 290	234400.00	-	-	-	240044.00	(-)5644.00
MARKET	445337.00	-	-	-	425312.00	20025.00
POND	94190.00	-	-	-	6270.00	87920.00
PARKING FEE	447950.00	-	680.00	1430.00	457360.00	(-)8660.00
TOTAL	2405095.00		680.00	1430.00	2291248.00	114597.00

From the above table it is clear that there is a difference between Accountant Cash Book and DCB figure to the tune of Rs114597.00 which needs

reconciliation.Hence the EO Municipality is advised to take effective steps for reconciliation of the same and compliance reported to audit.Till then Rs114597.00 is held under objection.

PARA: 14 **AUDIT OF EXPENDITURE**

14.1 - ENGAGEMENT OF NMR/DLR

ENGAGEMENT OF DLR/NMR

SL. NO.	NAME	DATE OF APPOINTMENT AS DLR	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	TOTAL
1	Gayadhar Gochhayat	11.07.2005	6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	5808	5420	69316
2	Ashok Muduli		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	6001	5420	69509
3	Bishnu Muduli		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	5420	5420	68928
4	Mahendra Gochhayat		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	5808	5420	69316
5	Brahma Nanda Muduli		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	5808	5420	69316
6	Mohan Muduli		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	6001	5420	69509
7	Kuna Muduli		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	6001	5420	69509
8	Laxmidhar Gochhayat		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	5614	5420	69122
9	Hementa Malik		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	5614	5420	69122
10	Basanta Gochhyat		6001	5808	6001	3109	6001	6001	5808	6001	5808	6001	5808	5420	67767
11	Nanda Kishore Gochhayat		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	5808	5420	69316
12	Jagannath Muduli		5456	5280	5456	4130	5456	5456	5280	5456	5280	5456	5456	4928	63090
13	Jitendra Muduli		5456	5280	5456	4130	5456	5456	5280	5456	5280	5456	5280	4928	62914
14	Uma Gochhayat		5456	5280	5456	3074	5456	5456	5280	5456	5280	5456	4752	4048	60450
15	Arjun Gochhayat		5456	5280	5456	2194	5456	5456	5280	5456	5280	5456	4752	0	55522
16	Kalandi Muduli		5456	5280	5456	4130	5456	5456	5280	5456	5280	5456	4928	4928	62562
17	Chandrasekher Khillar		5456	5280	5456	3374	5456	5456	5280	5456	5280	5456	4752	3872	60574
18	Kailash ch. Jena		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	6001	5420	69509
19	Sudarsan Das		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	6001	5420	69509
20	jatadhari Muduli		7800	7540	7800	5835	6205	6205	5835	6590	7540	7800	7540	7020	83710
21	Deepak Mohanty		7092	6864	7092	5599	7092	7092	6864	7092	6864	7092	7092	6406	82241
22	Hemanta Mohanty		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	6001	5420	69509
23	Bidyadhar Sahu		6001	5808	6001	4658	6001	6001	5808	6001	5808	6001	6001	5420	69509
24	Kesab Mohallik		6001	5420	6001	4658	6001	6001	5808	6001	4646	6001	6001	4065	66604

25	Babrubahan Mallick		7092	6864	7092	5599	7092	7092	6864	7092	6864	7092	7092	6406	82241
26	Sarbeswar Behera		5280	5280	5280	5280	5280	5280	5280	5280	5280	5280	5280	5280	63360
27	Gajendra Parhi		7092	6864	7092	5599	7092	7092	6864	7092	6864	7092	7092	6406	82241
28	Nera Khan		6547	6336	6547	5186	6547	6547	6336	6547	6336	6547	6547	5913	75936
29	Maheswar Muduli		5701	5508	5701	4358	5701	5701	5508	5701	5508	5701	4540	5120	64748
30	Deepak Ku. Behera		6547	6336	6547	5186	6547	6547	6336	6547	6336	6547	6547	5913	75936
31	Chandrakanta Das		6547	6336	6547	5186	6547	6547	6336	0	6336	6547	6547	5913	69389
32	Santosh Ku Sahoo		6547	6336	6547	5186	6547	6547	6336	6547	5702	6547	6547	5913	75302
	TOTAL		194997	188484	194997	147025	193402	193402	187167	187240	187076	194997	188440	168359	2225586

From the above table it is revealed that a sum of Rs 2225586.00 was paid to DLR/NMR towards their wages. But as per Govt circular No MIS-129/2000/36051/HUD DTD 15.12.2000 the appointment DLR/NMR after 19.5.1997 has been banned . But in violation of the above circular and provisions laid down in section 73(1) and (2) of Orissa Municipal act, 1950 the engagement of NMR/DLR s have been made after 19.5.1997 which is highly objectionable ,So the aforesaid amount is kept under objection.

During Exit conference local authority replied that due to immense work load like cleaning roads,drains,the Municipality has engaged the DLR employees.

14.2 - NON REALISATION OF PENALTY FROM MOBILE TOWER

As per It no 28334/ HUD/31.12.2014, in case the service provider fails to apply for the renewal of licence in time penalty @ 10000.00 per month shall be imposed in addition to the renewal fees, On scrutiny of the mobile tower files it is noticed that the renewal fees relating to the following 3 nos of telecom towers have not been collected from the concerned agencies during the financial year 2016-17. As a result a total sum of Rs 360000.00 as detailed under has not been collected towards penalty which is a loss to the Municipal fund and needs recovery.

SL NO	NAME OF THE DEFAULTING SERVICE PROVIDER	LOCATION OF MOBILE TOWER	PENALTY PER MONTH	PERIOD	TOTAL
1	DISHNET WIRELESS FORTUNE TOWER	Basudevpur MUNICIPALITY, WARD NO 11,PLOT NO 1560,KHATA NO 1229/512	10000.00	01.04.16 TO 31.03.2017	120000.00
2.	DISHNET WIRELESS FORTUNE TOWER,12,PRA BODHPUR	Basudevpur MUNICIPALITY, WARD NO 07,PLOT NO 523,KHATA NO 487	10000.00	01.04.16 TO 31.03.2017	120000.00
3.	GTL,INFRASTRUCTURELIMITED, TOWER13	Basudevpur MUNICIPALITY, WARD ,PLOT NO 763,KHATA NO 7457	10000	01.04.16 TO 31.03.2017	120000.00
					360000.00

During Exit conference local authority stated to comply later on.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	AKSHYA KUMAR BARIK,TD	TD	TD AT BASUDEVPUR MUNICIPALITY,BASUDE VPUR	180000
2	NIMAI CHARAN MOHANTY,EX	EO	NOW EO AT JALESWAR MUNICIPALITY	60000
3	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDE VPUR,DIST-BASUDEVPU R	120000

14.3 - Less utilisation of cycle ,rickshaw and trolley token

On checking of paid vouchers w.r.t. Accountant Cash book, it was found that an amount of Rs 10360.00 was spent towards purchase of 500 cycle tokens @ Rs 2.00 for each, 20 nos of Rickshaw tokens @ Rs 4.00 for each and 70 nos of Trolley tokens @ Rs 4.00 per each from Ajanta store, Udala,Mayurbhanj vide Voucher no 201/Dt 23.06.16 . On scrutiny of carriage stock register, it was revealed that 1316 nos of cycle tokens, 20 nos of Rickshaw tokens and 38 nos of Trolley tokens remained unutilized during the year 2016-17. Due to non utilisation of the above three category of tokens, the Municipality sustains a loss to the tune of Rs 2864.00 as calculated below.

Sl No	Item	No of tokens Un-utilised	Purchase rate per token	Total amount of loss to the Municipality
1	Cycle	1316	Rs 2.00	Rs 2632.00
2	Rickshaw	20	Rs 4.00	Rs 80.00
3	Trolley	38	Rs 4.00	Rs 152.00
	TOTAL			RS 2864.00

on issue of POM Local authority exhibited the unused tokens which were also destroyed at the instance of audit

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment on works. POM 9 to 10

CC Road from Buga Mallick house to Banchhanidhi house ,ward no 20

Head of A/c=14th CFC

Agreement value=247615.00,MB 42(155 TO 162)

Contractor-Paresh ku jena,JE=Devakanta Nayak,AE=Ajay ku parida,vr no 741/10.01.2017

On checking of the aforesaid case record along with MB ,it was noticed that excess payment made due to execution of excess sand filling and metal concrete(148)

on the road as mentioned below.

Length of the guard wall=70 feet

E/W in guard wall= 2 feet 6 inches

sand filling in guard wall=0.6 inches

Balance guard wall above the Ground level=2 feet

cc(148) executed in guard wall=2 feet

balance guard wall upto ground level=0 inches

sand filling on the road surface=0.2inches

cc(148) on road=0.4 inches

Height of the road above ground level after execution of sand filling and metal concrete=2 inches =4 inches =6 inches

As the guard wall has been constructed up to the metal concrete level of the road then the height of the guard wall was supposed to be at 6 inches above the ground level as the height of the road constructed above ground level. But the height of the guard wall is 6 inches less than the height of the road which is not technically viable. Hence it is perused that no sand filling and metal concrete has been done on the road for guard wall.

So in Sand filling=70 feet x8 feet x 2 inches=89.6 cft or say 2.53 cum for 778.46=Rs 1969.50

so in cc (148)=70 feet x8 feet x 4 inches==184.80 cft or say 5.22 cum @4151.93= Rs 21673.00

So in toto (1970 .00+21673.00)=23643.00 needs recovery

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference,

At the time of Exit conference local authority stated that chips concrete wall has been done over length 70 feet over existing cc drain wall which coincide with cc road to maintain the width of cc road to maintain the width of the road .As no report regarding the 70 feet drain on the body of the case record is not available ,So the para holds good and the amount suggested for recovery from the following officials.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDE VPUR,DIST-BASUDEVPUR	7881
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	7881
3	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	7881

15.2 - EXCESS PAYMENT MADE DUE TO ALLOWING EXCESS WIDTH OF CUT OFF WALL,POM 11 TO 12

CONST OF CC ROAD FROM SAJID KHAN HOUSE TO AZAD BAZAR (WARD NO16)

H/A-14 TH CFC

EC=389941.00

VR NO 959/31.03.2017

CONTRACTOR -MADHUSUDAN NAYAK

JE-DEVAKANTA NAYAK

AE=AK PARIDA

On scrutiny of the afore said cse record along with MB it is found that that an excess of expenditure of Rs 24682.00 made due to allowing excess width of cut off in violation of provision of cc road .AS per cc road guide lines the width of the cut off should be 9 inches against which with of 1 foot (12 inches) has been provided in the cut off of the above work which can t be admitted in audit and needs recovery.The detailed calculation is given below.

ITEM	MEASUREMENT ALLOWED IN THE BILL	ADMISSIBLE (AS PER AUDIT)	EXCESS
SAND FILLING	2X380 FEETX 1 FOOTX6 INCHES=380 CFT SAY 2.688@789.55=2122.31	2X380 FEETX 9 INCHESX6 INCHES=285 CFT	95 CFT OR
CC 148	2X380X1 FOOTX 1 FOOT=760 CFT OR 5.377CUM @4195.56=22559.	2X380 FEETX 9 INCHESX 1 FOOT=570 CFT	190CFT

52

TOTAL=24681.83 OR SAY 24682.00

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, During Exit conference local authority stated that they have not violated their estimate while executing the work, however as per PR guidelines against 0.9 inches, 1(one) foot guard wall has been executed. So the para is settled, but local authority is advised to stick the guidelines.

15.3 - EXCESS PAYMENT MADE DUE TO ALLOWING EXCESS HEIGHT OF THE CUT OFF WALL PAGE-23 TO24

CONST OF CC ROAD FROM SALT ROAD TO MOBILE TOWER (WARD NO21)

H/A-RD

EC=424514.00

VR NO 942/27.3.17

MB 45(146 TO 153)

CONTRACTOR -RANJAN KUMAR DAS

JE-DEVAKANTA NAYAK

AE=AK PARIDA

On scrutiny of the afore said case record along with MB it is found that that an excess of expenditure of Rs 6965.00 was made due to constructing excess height of cut off than actual as calculated below needs recovery.

Length of cut off =300 feet(230 feet one stretch and another is 70 feet another)

Earth work in cut off =1 foot

sand filling in cut off=0.6 inches

balance cut off beneath guard wall= 6inches

for 70 feet stretch cut off

cc (148) executed in cut off = 1 foot 6 inches

height of cut off above guard wall=1.6-0.6=1 foot

sand filling on mid road for length of 70 feet=0.3inches

cc(148) on mid road for length of 70 feet=0.4inches

Now height of of the mid road after execution of sand filling and cc (148)=0.3 inches +0.4 inches=0.7 inches

As the cut off has been constructed up to metal concret level of the road, therefore the height of the cut off must be equal to the height of the road above ground level. But here the difference of 0.5inches(1 foot-0.7 inches) is approached between the above two levels which cant be admitted in audit and suggested for recovery. Total excess payment =2x70 feet x 1 footx 0.5 inches=58.8 cft or say 1.66 cum @4195.56 =6964.92 or say 6965.00 needs recovery.

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, At the time of Exit conference local authority stated that chips concrete wall has been done over length 70 feet over existing cc drain wall which coincide with cc road to maintain the width of cc road. As no report regarding the 70 feet drain on the body of the case record is not available, So the para holds good and the amount suggested for recovery from the following officials.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDE VPUR,DIST-BASUDEVPUR	2321
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	2322
3	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	2322

15.4 - NON REALISATION TOWARDS COST OF ROYALTY POM 25 TO 26

CONST OF CC ROAD FROM BAIKUNTHA MALLICK (WARD NO11)

H/A-DEVOLUTION FUND

EC=235796.00

VR NO 836/1.03.2017

CONTRACTOR -MADHUSUDAN DAS

JE-DEVAKANTA NAYAK

AE=AK PARIDA

On scrutiny of the afore said cse record along with MB it is found that that an excess of expenditure of Rs1088.00 made due to non realisation of cost of royalty. The details are given below.

ITEM OF THE WORK	QUANTITY EXECUTED	ROYALTY DUE FOR REALISATION	
NON REALISATION AMOUNT		PER CUM	
Filling of the earth by mechanical means x38.41=1087.77 or say 1088.00	28.32 cum	Rs 38.41	28.32

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, During Exit conference local authority agreed to effect recovery out of SD amount. So the objection holds good and till the recovery the following official are considered responsible.

1.SRI DEBAKANTA NAYAK,JE

2.SRI SUJIT KUMAR DAS,ACCOUNTANT

15.5 - Excess payment on works. POM 26 TO 27

CONST OF CC ROAD FROM GOPINATH RAY HOUSE TO SANKARSAN SETHI HOUSE (WARD NO7)

H/A-DEV FUND

EC=408804.00

VR NO 989/31.03.2017

CONTRACTOR -MADHUSUDAN NAYAK

JE-DEVAKANTA NAYAK

AE=AK PARIDA,MB 46(9 TO 15)

On scrutiny of the afore said case record along with MB it is found that that an excess of expenditure of Rs9326.00 was made due to allowing in admissible payment on sand filling and cc(148) as narrated below needs recovery.

As per MB OUT OF 440 feet long road ,cut off on both sides were constructed up to metal concrete level of the road.. After execution of wearing coat the width of the road adjoining cut off should be enhanced than the width of the metal concrete due to cutoff wall on both he sides up to 2 feet. But it is crystal clear from the MB that

the width of the road adjoining to the cut off up to 35 .00 feet has not been enhanced after execution of wearing coat. With out wearing coat on cut off the longevity of the road is in doubt and technically inadmissible. So it is construed that no cut off has been constructed since beginning of the road.

Hence E/w IN CUT OFF=2X 35X1.00 FOOTX 1 FOOT=70CFT OR SAY 1.98 CUM @119.06=237.32

SAND FILLING IN CUT OFF=2X 35X 1 FOOTX0.6 INCHES=35 CFT OR SAY 0.99 CUM@789.55=781.65

CC 148 IN CUT OFF= 2X35 FEETX 1 FOOTX 1 FOOT= 70 CFT OR SAY 1.98 CUM @4195.56=8307.20

During exit conference the local authority stated that the cut off has been constructed up to the metal concrete level of the road but the width of the mid road after execution of cc(148) and sand filling over 35 feet stretch has been enhanced by 2 feet in MB than actual,the reply of local authority is convincing and the para was recasted as follows.

sand filling =35 feet X2 feet x 2 inches= 11.02.cft or say 0.32 cum @789.55=253.00

cc(148) =35 feetX 2 FEET X 4 INCHES=23.1 CFT or say 0.65 cum @4195.56=2727.00

TOTAL= 2980.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	994
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	993
3	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDE VPUR,DIST-BASUDEVPUR	993

15.6 - EXCESS PAYMENT MADE DUE TO NON DEDUCTION OF VOIDS OF EARTH COLLECTDBYMECHANICAL MEANS POM 32 TO 33

REPAIR OF ROAD IN SIDE CAMPUS OF DUMP YARD

H/A-DEV FUND

EC=256130.00

VR NO 990/31.03.2017

CONTRACTOR -

JE-DEVAKANTA NAYAK,MB 46(70 TO 74)

AE=AK PARIDA

On scrutiny of the afore said cse record along with MB it is found that in item no 7 , 159.04 cum of earth was collected by mechanical means for filling the road side berm. As per analysis of rates 2006 (pag-12) for an average of soil 12 cum of loose earth when compacted to 95% of proctor density under OMC (OPTIMUM MOISTURE CONTENT) condition will measure 100 cum i.e loose earth contains 16.66% voids. As per MB no voids has been deducted for 159.04 cum of earth collected by mechanical means and due to non deduction of voids Rs 7095.00 was paid in excess as calculated below needs recovery.

quantity of earth collected	voids due for deduction	rate per cum	excess paid
159.04 7095.00	26.50 cum	267.74	7095.11 or

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, During Exit conference local authority agreed to effect recovery out of SD amount. So the objection holds good and till the recovery the following official are considered responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDE VPUR,DIST-BASUDEVPUR	2365
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	2365
3	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	2365

15.7 - EXCESS PAID IN WORKS ,POM 33 TO 35

CONST OF CC ROAD FROM MADAN DAS HOUSE TO BADAMANGALA (WARD NO12)

H/A-DEVOLUTION FUND

EC=222322.00

VR NO 852/1.03.2017

CONTRACTOR -PRADEEP KU DAS

JE-DEVAKANTA NAYAK

AE=AK PARIDA

On scrutiny of the afore said case record along with MB it is found that that an excess of expenditure of Rs5128.00 made due to providing excess cut off than actual . The details are furnished here under

As per MB total 207 feet length of road was constructed up to sand filling level of the road . At the time of sand filling the width of the road was 6 feet for 100 feet ,5.0 feet for 72 feet stretch and 18 feet width for 35 feet stretch.The metal concrete (148) was executed for 7 feet width for 100 feet stretch, 7 feet width for 72 feet stretch and 18.0 feet width for 35 stretch . At the time of execution of metal concrete the width of the road has been enhanced 1 foot (for 100 feet), 2 feet (72 .00 feet stretch) and the width of the third stretch road road remains invariant, Total cut off included to the width of the road for execution cc(148)=100 (one side)+2 x72 xfeet (both side)=244 feet Against the existing cut off 244, 284 feet length of cut off has been constructed as per MB which can not be admitted in audit. Hence the excess 40 feet cut off expenses towards sand filling and metal concrete comes to

A) SAND FILLING =2 X320X1X 0.6 INCHES=20 CFT OR SAY 0.56 CUM @778.46=435.93 OR SAY 456.00

B) CC(148) = 2X20X1 FOOTX 1 FOOT =40 CFT OR SAY 1.13 CUM @4151.93=4691.68 OR SAY 4692.00

In total (456 +4692.00)=5128.00 needs recovery.

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, During Exit conference local authority agreed to effect recovery out of SD amount. So the objection holds good and till the recovery the following official are considered responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	NIMAI CHARAN MOHANTY,EX	EO	NOW EO AT JALESWAR MUNICIPALITY	1709
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	1709
3	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	1710

15.8 - EXCESS PAYMENT DUE TO ALLOWING EXCESS HEIGHT OF CUT OFF

CC ROAD FROM BASUDEVPUR JAMUJHADI ROAD TO RAMAKANTA BARIK HOUSE (WARD-17)

H/A=OC 2015-16

EC=396038.00

AGREEMENT VALUE=368315.00

VR 861/.1.03.2017,MB 44 (72 TO 78)

CONTRACTOR-DIBAKAR JENA

JE-DEVAKANTA NAYAK

AE-AJAY KU, PARIDA

On scrutiny of the aforesaid work bill wrt MB, it was noticed that a sum of Rs 35250.00 was paid in excess to the contractor due to allowing excess cut off beyond requirement as calculated below which needs recovery.

E/W In cut off=2x300x1=600 cft (1 foot)

SAND FILLING=2X300X0.6 INCHES=300 CFT (0.6 INCHES)

BALANCE CUT OFF UP TO GROUND LEVEL=1 FOOT-6 INCHES=0.6 INCHES

CC(148) execution in cut off =2x300x 1 footx 1.6 inches=900 cft (height 1.6 inches)

height of cut off above ground level=1.6inches-0.6 inches=1.0 foot

sand filling On mid road =0.6 inches

Now mid road above ground level after sand filling=0.6 inches

As cut off was calculated up to sand filling level of the road therefore the height of cut off wall should be equal to the height of the mid road above ground level .From the above measurement it is clear that the height of cut off wall is 0.6inches is excess than the height of the mid road.For such excess height of cut off excess metal concrete (148) executed in cut off=2x300x1 ft x0.6 inches=300 cft or say 8.49 cum @4151.93=35249.88 or say 35250.00 needs recovery,

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, During Exit conference local authority agreed to effect recovery out of SD amount. So the objection holds good and till the recovery the following official are considered responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDE VPUR,DIST-BASUDEVPUR	11750
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	11750
3	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	11750

15.9 - excess paid in works due to erroneous calculation in MB

REPAIR OF DRAIN FROM NAKAN MALLICK HOUSE TOWARDS SAHU SAHI AND BALANCE DRAIN OF MANDARI SAHI(WARD-10)
EC=208164.00

CONTRACTOR=MADAN MOHAN BARIK,JE DEVAKANTA NAYAK

AE=AK PARIDA

VR 283/23.7.16 MB 40(150 TO 154)

On checking of aforesaid case record along with MB that an amount of Rs 23373.00 as detailed below was paid in excess to the contractor due to erroneous calculation of MB

ITEM -7 12MM (1/2 INCHES) THICK CP(1.4) WITH CEMENT

QUANTITY EXHIBITED	ACTUAL QUANTITY (AS PER AUDIT)	EXCESS PAID
330 X10=3300 SFT	330X10=330 SFT	
1X235X2=2350 SFT	1X235X2=470 SFT	
.....	
5650 SFT OR SAY 524.88 SQM Rs23273.16	3770.00 SQFT OR SAY 350.00 SQM	174.33@133.47=

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, During Exit conference local authority agreed to effect recovery out of SD amount. So the objection holds good and till the recovery the following official are considered responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	7758
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	7758
3	NIMAI CHARAN MOHANTY,EX	EO	NOW AT JALESWAR MUNICIPALITY,JALESW AR,DIST-BALASORE	7757

15.10 - EXCESS PAYMENT DUE TO EXCESS MEASUREMENT OF CONCRETE

REPAIR OF ROAD FROM GIRIDHAR MALLICK HOUSE TO BASANT MALLICK HOUSE ,WARD NO-4

EC=246753.00

CONTRACTOR RATIKANTA MALLICK, JE DEVAKANTA NAYAK

AE=AK PARIDA

VR614/3.12.16 MB 42(71 TO 78)

On the scrutiny of the aforesaid works case record along with MB that a sum of Rs 6602.00 was paid in excess to the contractor due to allowing excess metal concrete in cc(148) on the road as calculated below. As per MB cut off was constructed up to the metal concrete level of the road and wearing coat should be executed for width of the mid road and 2 feet cut off on both sides of the mid road taken together but in MB width of 85 feet length stretch of the road is same i.e 6 feet for cc148 and cc124. As the measurement taken by JE and check measured by on 28.10.16 and top surface of the road after execution of wearing coat has been check measured as 6 feet width, So cc148 should be executed for 4 feet (6 feet - 2 x 1 foot) width of the road. In MB vide item no 3 85 feet length stretch of the road has been executed for 6 feet width which is technically inadmissible,

for exceeds 2 feet width of the road i.e 85 feet x 2 feet x 4 inches = 56.10 cft or say 1.59 cum @ 4151.93 per cum of metal concrete = 6601.56 or say 6602.00

During Exit conference, Local authority requested to consider the para as 15.5, as the para has already drafted as considered earlier in para 15.5, so the para stands.

Responsible Person for this paragraph

Sno	Name	Designation	Address	Amount(In Rs:)
1	KARUNAKAR DHINDA, EO	EO	NOW SUB-REGISTER, BASUDEVPUR, DIST-BASUDEVPUR	2200
2	AJAY KUMAR PARIDA, AE	AE	NOW AT BHADRAK MUNICIPALITY, BHADRAK, DIST-BHADRAK	2201
3	DEVAKANTA NAYAK, JE	JE	BASUDEVPUR MUNICIPALITY, BASUDEVPUR, DIST-BHADRAK.	2201

15.11 - NON DEDUCTION OF VOIDS

CONST OF ROAD FROM GANAPOKHARI TO BALIBILA (WARD NO13)

EC=143960.00

VR NO 739/10.1.17

CONTRACTOR - SOVARANI NATH

JE-DEVAKANTA NAYAK, MB 43(08 TO 09)

AE=AK PARIDA

On scrutiny of the afore said case record along with MB it is found that 138.77 cum of earth was collected by mechanical means for filling the road side berm. As per analysis of rates 2006 (pag-12) for an average of soil 12 cum of loose earth when compacted to 95% of proctor density under OMC (OPTIMUM MOISTURE CONTENT) condition will measure 100 cum i.e loose earth contains 16.66% voids. As per MB no voids has been deducted for 138.77 cum of earth collected by mechanical means and due to non deduction of voids Rs 7095.00 was paid in excess as calculated below needs recovery.

quantity of earth collected	voids due for deduction	rate per cum	excess paid
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138.77
SAY 6193.00

23.13 cum

267.74

6192.82 OR

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, During Exit conference local authority agreed to effect recovery out of SD amount. So the objection holds good and till the recovery the following official are considered responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	2065
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	2064
3	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDE VPUR,DIST-BASUDEVPUR	2064

15.12 - NON DEDUCTION OF VOIDS

EARTH FILLING IN THE BACK SIDE CAMPUS MUNICIPALITY

EC=99573.00

VR NO30/19.04.2016

CONTRACTOR - SAROJ KUMAR RAHUL

JE-DEVAKANTA NAYAK,MB38(92 TO 95)

AE=AK PARIDA

On scrutiny of the afore said cse record along with MB it is found that 370.59 cum of earth was collected by mechanical means for filling the road side berm. As per analysis of rates 2006 (pag-12) for an average of soil 12 cum of loose earth when compacted to 95% of proctor density under OMC (OPTIMUM MOISTURE CONTENT) condition will measure 100 cum i.e loose earth contains 16.66% voids. As per MB no voids has been deducted for 370.59 cum of earth collected by mechanical means and due to non deduction of voids Rs 7095.00 was paid in excess as calculated below needs recovery.

quantity of earth collected	voids due for deduction	rate per cum	excess paid
370.59	61.74	266.84	16474.50

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference,During Exit conference local authority agreed to effect recovery out of SD amount. So the objection holds good and till the recovery the following official are considered responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	5492
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	5492
3	NIMAI CHARAN MOHANTY,EX	EO	NOW EO AT JALESWAR MUNICIPALITY	5491

15.13 - NON DEDUCTION OF VOIDS,POM-51

EARTH FILLING IN THE BACK SIDE CAMPUS MUNICIPALITY

EC=99573.00

VR NO31/19.04.2016

CONTRACTOR -KAMALAKANTA DAS

JE-DEVAKANTA NAYAK,MB38(98 TO 99)

AE=AK PARIDA

On scrutiny of the afore said cse record along with MB it is found that 335.65 cum of earth was collected by mechanical means for filling the road side berm. As per analysis of rates 2006 (pag-12) for an average of soil 12 cum of loose earth when compacted to 95% of proctor density under OMC (OPTIMUM MOISTURE CONTENT) condition will measure 100 cum i.e loose earth contains 16.66% voids. As per MB no voids has been deducted for 335.65 cum of earth collected by mechanical means and due to non deduction of voids Rs 7095.00 was paid in excess as calculated below needs recovery.

quantity of earth collected	voids due for deduction	rate per cum	excess paid
335.65	55.91	266.84	14919.00

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, During Exit conference local authority agreed to effect recovery out of SD amount. So the objection holds good and till the recovery the following official are considered responsible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	4973
2	NIMAI CHARAN MOHANTY,EX	EO	NOW EO AT JALESWAR MUNICIPALITY	4973
3	DEVAKANTA NAYAK,JE	JE	BASUDEV PUR MUNICIPALITY,BASUDEV PUR,DIST-BHADRAK.	4973

15.14 - EXCESS PAID IN WORKS

CONST OF CC ROAD FROM NIRANJAN SAMAL HOUSE,UCHDIA MAIN ROAD,

EC-346056.00,MB-41/ 72 TO 79,VR 353/17.08.2016

CONTRACTOR-SHANKARSAN BARIK,

JE-DEVAKANTA NAYAK

AE-AJAY KUMAR PARIDA

Verified the aforesaid it was disclosed that one side cut off wall has been executed for which measurement recorded as follows.

Earthwork for excavation of foundation of cut off wall=172x1 footx1.6inches

sand filling in cut off cc(148) for cut off wall=172x1 footx0.6 inches

from above measurement it is clear that cut off wall height above guard wall level 2 inches (6 inches +3 inches-1.6 inches) and over road

surface 2 inches sand filling cc(148) to height of 4 inches and cc(124) to a height of 3 inches has been executed . So cut off wall height above ground level to height 9 inches is required against cut off wall required 20 feet of 2 inches has been constructed . More over from the photograph of road enclosed to the case record shows cut off has been constructed to the road level ,Against requirement of 9 inches high cut off wall above ground level 2 inches height above ground level constructed , Excess height of 1.3 inches over the requirement (2 feet-9 inches) can not be admitted and amount paid for same amounting Rs 25244.00 as calculated below needs recovery 172 feet x 1 foot x 1.3 inches=215 cft or 6.08 cum @ 4153.93=25244.00

on issue of POM Local authority stated that the compliance will be furnished at the time of Exit conference, During Exit conference local authority agreed to effect recovery out of SD amount. So the objection holds good and till the recovery the following official are considered responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDE VPUR,DIST-BASUDEVPUR	8414
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	8415
3	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	8415

15.15 - EXCESS PAYMENT MADE DUE TO UNNECESSARY CONSTRUCTION OF PROTECTION WALL.

CC ROAD FROM NARASINGH BEHERA HOUSE TO PANCHANAN BEHERA HOUSE,WARD NO ,19

EC=168822.00

H/A=14 TH FCA (GABG)

VR-345/01.08.16,JE-DK NAYAK,AE-AK PARIDA

MB 40(128 TO 134)

As it is seen from the aforesaid case record along with MB that the road has constructed in 3 stretches like width of 6 feet,8 feet and 16 feet, But the guard wall has been constructed for 6 feet, It is also surfaced from the said MB that for the said stretch of 6 feet , same width has been constructed in cc(124) portion . It is worth while to say that though the protection wall of length 45 feet and width of 1 foot for 6 inches stretch has been constructed for e/w,sand filling and cc(148), As the width of the road in cc(124) has not been widened, So the construction of protection wall for cc 148, s/f and e/w is unnecessarily constructed,

So it is not admissible in audit. for earth work 2x45x 1 footx 1 foot=90 cft or 2.55 ccum @119.86=305.64

for sand filling 2 x45 feet x1 footx 0.6 inch=45 cft or say 1.27 cum@778.46=988.64

for 136 2x45 x1 foot x 1 foot= 90 cft or 2.55 cum @4151.93=10587.42

11882.60 or say 11883.00

During exit conference the local authority stated that the cut off has been constructed up to the metal concrete level of the road but the width of the mid road after execution of cc(148) and sand filling over45 feet stretch has been enhanced by 2 feet in MB than actual,the reply of local authority is convincing and the para was recasted as follows.

sand filling =45 feet X2 feet x 4 inches= 30cft or say 0.85 cum @775.46=Rs335.00

cc(148) =45 feetX 2 FEET X 4 INCHES=29.7 CFT or say 0.85cum @4151.93=Rs3529.00

TOTAL= 3864.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	1288
2	KARUNAKAR DHINDA,EO	EO	NOW SUB-REGISTER,BASUDE VPUR,DIST-BASUDEVPUR	1288
3	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	1288

15.16 -

REPAIR OF ROAD FROM DHAMRA ROAD TO KAILASH MALIK HOUSE OF WARD NO 2, EC=182620.00, H/A=4 TH SFC, MB 41 (113 TO 119), VR 295/25.07.2016

As it is seen from the aforesaid case record along with MB that the road of width 9 feet has been constructed in wearing coat i.e cc (124). It is also seen that the same width of 9 feet road has been constructed in cc 148 and sand filling, So there is no need of toe wall of width of 1 foot and length of 175 feet which has been constructed for e/w,,sand filling and cc148.

So the construction of toe wall of length 175 feet and width of 1 foot

for earth work=2 x 175 x1 footx 1 foot=350 cft or say 9.91 cum @ 119.86=1187.00

for sand filling 2 x 175 x 1 foot x 0.6 inches =175 cft or 4.95 cum @778.46=3583.37

for cc124 =2x 175x 1 foot x1 foot =9.91 @4115.93=41145.62

46185.99

or say 46186.00

During exit conference the local authority stated that the cut off has been constructed up to the metal concrete level of the road but the width of the mid road after execution of cc(148) and sand filling over175feet stretch has been enhanced by 2 feet in MB than actual,the reply of local authority is convincing and the para was recasted as follows.

sand filling =175feet X2 feet x 4 inches=115.5cft or say 3.26 cum @778..46=Rs2537.77

cc(148) =175 feetX 2 FEET X 4 INCHES=115.5cft or say 3.26 cum @4115.93=13417.93

TOTAL=15955.70 or say 15956.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	DEVAKANTA NAYAK,JE	JE	BASUDEVPUR MUNICIPALITY,BASUDE VPUR,DIST-BHADRAK.	5319
2	AJAY KUMAR PARIDA,AE	AE	NOW AT BHADRAK MUNICIPALITY,BHADRA K,DIST-BHADRAK	5319
3	NIMAI CHARAN	EO	NOW EO AT JALESWAR	5318

	MOHANTY,EX		MUNICIPALITY	
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PARA: 16 AUDIT ON UNITS / DEPARTMENT

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PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

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PARA: 18 MISCELLANEOUS

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

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19.1 -

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PARTICULARS	ROYALTY	VAT	CESS	PT	IT	TOTAL
DUES OUTSTANDING	1879045	-14320	229854	25250	10788	2130617
AMOUNT COLLECTED DURING 2016-17	1439538	2523324	504363	75825	590136	5133186
TOTAL	3318583	2509004	734217	101075	600924	7263803
AMOUNT REMITTED DURING 2016-17	822173	1516710	303039	75825	434858	3152605
BALANCE TO BR REMITTED	2496410	992294	431178	25250	166066	4111198

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19.2 -

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No loan ledger has been maintained in this Municipality which is required to be maintained as per sub-rule 149 of O.M. Rules, 1953. As a result of which the D.C.B. position of loans received by the Municipality during last and previous years could not be ascertained in present audit. No fresh loan either from Govt. or from any other body has been received during the period under audit.

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19.3 - POSITION OF CPF/EPF

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The position of CPF/EPF deductions and deposits for the year 2016-17 are furnished below,

particulars	POSITION OF CPF ACCOUNT	POSITION OF EPF
O.B	42917	0

AMOUNT DEDUCTED DURING THIS YEAR	644978	486917
TOTAL	687895	486917
AMOUNT DEPOSITED	644978	1348746
BALANCE	42917	-861829

From the above table it is clear that Rs 486917.00 was deducted from the salary of the employees towards EPF during the year 2016-17. As against this Rs 1348746.00 was deposited during the said financial year of which Rs 486917.00 (employees share), Rs 556027.00 (employers share) and the balance Rs 305802.00 (arrear EPF for the period 06/2011 to 04/2012).

19.4 - DC BILLS

POSITION OF DC BILLS

OB AS ON 01.04.2016 Rs 86073.00

DC BILLS DUE FOR SUBMISSION

DURING 2016-17 0.00

TOTAL Rs 86073.00

DC BILLS SUBMITTED

DURING 2016-17 0.00

CB AS ON 31.03.2017 Rs 86073.00

PARA: 20 RESULT OF AUDIT

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	13.3	64669.00	64669.00	64669.00	0.00	0.00	
2	13.7	0.00	114597.00	0.00	0.00	0.00	
3	14.1	0.00	2225586.00	0.00	0.00	0.00	
4	14.2	360000.00	360000.00	360000.00	0.00	0.00	
5	15.1	23643.00	23643.00	23643.00	0.00	0.00	
6	15.3	6965.00	6965.00	6965.00	0.00	0.00	
7	15.4	1088.00	1088.00	0.00	0.00	0.00	
8	15.5	2980.00	2980.00	2980.00	0.00	0.00	
9	15.6	7095.00	7095.00	7095.00	0.00	0.00	
10	15.7	5128.00	5128.00	5128.00	0.00	0.00	
11	15.8	35250.00	35250.00	35250.00	0.00	0.00	
12	15.9	23273.00	23273.00	23273.00	0.00	0.00	
13	15.10	6602.00	6602.00	6602.00	0.00	0.00	
14	15.11	6193.00	6193.00	6193.00	0.00	0.00	
15	15.12	16475.00	16475.00	16475.00	0.00	0.00	
16	15.13	14919.00	14919.00	14919.00	0.00	0.00	
17	15.14	25244.00	25244.00	25244.00	0.00	0.00	
18	15.15	3864.00	3864.00	3864.00	0.00	0.00	
19	15.16	15956.00	15956.00	15956.00	0.00	0.00	
Total		619344.00	2959527.00	618256.00	0.00	0.00	

Audit Certificate

Cetrified that the accounts of Basudevpur Municipality for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.2	4859	2018-04-20	50	SARBESWAR BEHERA,OTC
2	11.1	2881	2018-04-10	20	SHANKARSHAN MALLICK,OTC
3	11.1	2874	2018-04-07	10	BRAHMANANDA DAS,OTC
4	7	2866	2018-03-31	30	RAMESH CH SENDHA,OTP
5	7	2865	2018-03-27	80	SURATHA SETHY
6	7	2869	2018-04-04	890	MAHENDRA PR BEHERA,OTC
7	7	2870	2018-04-05	300	SARBESWAR BEHERA,OTC
8	7	2871	2018-04-05	150	MUKTIKANTA TRIPATHY,OTC
9	7	2869	2018-04-04	150	MAHENDRA PR BEHERA,OTC
10	7	2871	2018-03-17	50	MUKTIKANTA TRIPATHY,OTC
11	4	2866	2018-03-31	470	RAMESH CH SENDHA,OTP
12	7	2866	2018-03-31	100	RAMESH CH SENDHA,OTP
13	6	2859	2018-03-24	171	SANATAN BISWAL,OTC
14		2857	2018-03-16	50	GOURANG SETHI,OTC
15	2	2858	2018-03-16	30	SURATHA BARIK,OTC
16	2	2861	2018-03-24	50	GAJENDRA BEHERA,OTC
17	2	2860	2018-03-24	50	SARBESWAR BEHERA,OTC
18	2	2860	2018-02-24	923	SARBESWAR BEHERA,OTC
19	11.4	4832	2018-04-16	3015	RAMAKANTA MALLICK,OTC
20	11.5	4833	2018-04-16	173	RAMAKANTA MALLICK,OTC
21	11.6	2880	2018-04-10	1100	SANTOSH KU NAYAK,CASHIER
22	11.7	4861	2018-04-20	1365	MAHENDRA PR BEHERA,OTC
23	11.8	4860	2018-04-20	1900	KAILASH CH JENA,OTC
				Total	11127