

LOCAL FUND AUDIT, CUTTACK, ODISHA

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 668194/AR/2022-2023-CUTTACK

PARA: 1 TITLE SHEET

1	Name of the Institution :	Choudwar Municipality
2	Year of Accounts under Audit :	2021-2022 2020-2021
3	Name of the Local Authority during the year of A/Cs :	SRI PABITRA KUMAR BEHERA,E.O,01.04.2020 TO 30.09.22
	Name of the Local Authority at the time of Audit :	SRI PABITRA KUMAR BEHERA,E.O,01.04.2020 TO 30.09.22 SRI SANJEEB KUMAR MOHAPATRA, E.O,30.09.22 ONWARDS
4	Duration of Audit :	04-05-2022 To 19-01-2023 (Mandays Consumed :- 132)
5	Name of the Auditors :	ANITA DASH - Lead Auditor(04-05-2022 to 19-01-2023) PRAVAKAR GURU - Auditor(04-05-2022 to 10-09-2022) Rajalakshmi - Auditor(27-06-2022 to 19-01-2023)
6	Name of the Reviewing Officer :	BASANTA KUMAR MAHANTA(Officer On Special Duty)
7	Date of submission of report by Reviewing officer :	01-09-2023
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SADAF SHUAB
11	Date of approval of report by District Audit Officer :	01-09-2023

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		
Choudwar Municipality	31.08	19	7414	1380	0	44205	52999	25303	27696

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	Others					
2	Holding tax	4.5.22	6	6	Pg 17 of	nil

	Receipt book				receipt book S.R	
3	Miscellaneous Receipt Books	4.5.22	201	201	Pg 15 of receipt book S.R	nil
4	Service Postage Stamps	4.5.22	1684	1684	Pg 32 of SPS S.R	nil
5	Cash in hand	4.5.22	32645	32645	Subsidiary cashbook pg.no.16, collected on dt.4.5.22 and deposited on dt.5.5.22	nil
6	Measurement Books	4.5.22	4	4	Pg 225 of office stationary S.R	nil

Comments

As required under Rule 20(a) of Odisha Local Fund Audit Rules, 1951, the physical verification of cash in hand, unused receipt books, unused Measurement Books, Cycle and rickshaw token and public postage stamps etc. has been conducted on the date of commencement of audit i.e.on 04.05.2022 before transaction and the result of verification has been recorded vide P.No.16 of subsidiary cash book which is furnished as above. The result of physical verification found tallied with the Cash Book and Stock Register.

As per OM Rule 1951, the retention of cash balance in hand prescribed limit is Rs. 10000.00 provided that if the head quarter is situated at a place with no Treasury or Sub-Treasury, then money can be held to a maximum of Rs.20000.00. On verifying & Checking of the Cash book, it is found that cash amounting to Rs 32645.00 is kept in hand as hard cash which violates the rule. The local authority is suggested to adhere the prescribed limit for all time to come and compliance reported to audit.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register			
S/no	List Records/Register	Rules	Form No
1	Guard file for paid vouchers		
2	Bank Passbook		
3	Measurement Book	Rule 365	Form W-VIII
4	Stock & Store Register of Municipality	Rule 346	Form W-VII
5	Miscellaneous Supply Bill	Rule 343	Form W-V
6	Nominal Muster Roll (NMR)	Rule 340	Form W-II
7	Progress statement of collection of taxes	Rule 200	Form N
8	Tax collector's Ledger	Rule 198	Form M

9	Stock account of Receipt Forms	Rule 196	Form L
10	Tax collector's daily collection register	Rule 192	Form K
11	Tax Receipt Form	Rule 188	Form I
12	Arrear Demand Register	Rule 187	Form H
13	Demand and Collection Register	Rule 178	Form B
14	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
15	Stock Register of Stationery	Rule 172	Form No. XLIV
16	Stamp Account	Rule 172	Form No. XLIV
17	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
18	Register of Grants	Rule 80	Form No. XLII
19	Daily Collection Register	Rule 171	Form No. XL
20	Miscellaneous Receipts	Rule 157	Form No. XXXIV
21	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
22	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
23	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
24	Loan Register	Rule 149	Form No. XXVII
25	Register of Investments	Rule 148	Form No. XXVI
26	Register of Outstanding Advances	Rule 140	Form No. XIX
27	Cash Book of the municipality	Rule 125	Form No. XIV
28	Salary Bills	Rule 97	Form No. IX
29	Register of Bills	Rule 96	Form No. VII
30	Subsidiary Cash Book	Rule 128 A	Form No. V-A
31	Cashier's Cash Book	Rule 81	Form No. V
32	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

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

C : List of Records/Registers not Maintained

Sno	List Records/Register	Rules	Form No
1	Register of Works	Rule 345	Form W-VI
2	Contract Certificate	Rule 343	Form W-IV
3	Register of Estimates &	Rule 332	Form W-I

	Allotments		
4	Register of Distrained property & sales	Rule 204	Form S
5	Warrant register	Rule 202	Form R
6	Form of inventory & Notice	Rule 203	Form Q
7	Distraint Warrant Register	Rule 202	Form P
8	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
9	Register of writes off of demands	Rule 190	Form J
10	Mutation Register	Rule 184	Form G
11	Register of Petitions	Rule 183	Form F
12	Form of appeal petition	Rule 183	Form E
13	Assessment List	Rule 177	Form A
14	Register of Interest Bearing Securities	Rule 147	Form No. XLI
15	Work Case Records		
16	Arrear List	Rule 170	Form No. XXXIX
17	Ledger of Lessees	Rule 170	Form No. XXXVIII
18	Jamabandi Register	Rule 170	Form No. XXXVII
19	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
20	Register of Lands	Rule 160	Form No. XXXV
21	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
22	Stock account of License Number Plates	Rule 155	Form No. XXXII
23	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
24	Establishment Audit Register	Rule 146	Form No. XXV
25	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
26	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
27	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
28	Register of outstanding deposits	Rule 143	Form No. XXI
29	Deposit Ledger	Rule 142	Form No. XX
30	Advance Ledger	Rule 136	Form No. XVIII
31	Register of adjustments	Rule 132	Form No. XVII
32	Abstract Register of Expenditure	Rule 129	Form No. XVI
33	Abstract Register of	Rule 129	Form No. XV

	Receipts		
34	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
35	Permanent Advance Account	Rule 108	Form No. XII
36	Periodical Increment Certificate	Rule 99	Form No. XI
37	Absentee Statement	Rule 97	Form No. X
38	Order Book	Rule 96	Form No. VIII
39	Challan	Rule 87	Form No. VI
40	Subsidiary account of special taxes	Rule 79	Form No.-IV
41	Schedule for the Budget Estimate	Rule 77	Form No. III
42	Abstract of the Budget Estimate	Rule 74	Form No. I-A
D : List of Records/Registers not Required			
S/no	List Records/Register	Rules	Form No

Comments

Non maintenance and non production of important records:

Steps may be taken for maintenance and production of the vital records as stated above in the next audit

(which is so vital) for the sake of transparency and communication of material facts in future occasion .

During the course of audit of CMC for the year 2019-20, it is noticed that the organization is maintaining vital

records and registers as per OMA Rules 2012. Besides that other additional records are yet to be maintained

properly to keep the business of the organization up to date for its development and short comings

PARA: 4 FINANCIAL POSITION

Choudwar Municipality - 2021-2022

S/no	Name of the Cash	OB as on Date	Opening Balance(In	Receipt during the	Total(In Rs:)	Expenditure during	Closing Balance as	Closing Balance(In	Closing Balance as	Closing Balance(In Rs:	Difference(In Rs:)	Remarks
------	------------------	---------------	--------------------	--------------------	---------------	--------------------	--------------------	--------------------	--------------------	------------------------	--------------------	---------

	Book		Rs:)	Year under Audit(In Rs:)		the Year under Audit(In Rs:)	per Audit (DD MM YYYY)	Rs:)(AUDIT)	per (DD MM YYYY) Cash Book	(CASH BOOK)		
1	NFSA	01-04-2021	356981 9.32	132126 79.00	167824 98.32	133768 19.00	31-03-2022	340567 9.32	31-03-2022	223154 9.40	117412 9.92	
2	ACCO UNTAN T CASH BOOK	01-04-2021	234659 008.80	307780 112.55	542439 121.35	191496 096.21	31-03-2022	350943 025.14	31-03-2022	262680 117.81	882629 07.33	
3	OAP	01-04-2021	168249 2.90	262418 10.00	279243 02.90	265495 01.00	31-03-2022	137480 1.90	31-03-2022	137480 1.90	0.00	
4	SBM	01-04-2021	467255 12.00	101700 4.00	477425 16.00	440137 52.00	31-03-2022	372876 4.00	31-03-2022	0.00	372876 4.00	
5	NULM	01-04-2021	567850 .33	191411 .00	759261 .33	759261 .33	31-03-2022	0.00	31-03-2022	0.00	0.00	
6	BYB	01-04-2021	14454. 10	383.00	14837. 10	0.00	31-03-2022	14837. 10	31-03-2022	14837. 10	0.00	
7	SJRY	01-04-2021	4353.0 0	0.00	4353.0 0	0.00	31-03-2022	4353.0 0	31-03-2022	4353.0 0	0.00	CASHB OOK & PASSB OOK HAS NOT BEEN PROD UCED TO AUDIT FOR V ERIFIC ATION
8	PA CASH BOOK	01-04-2021	100.00	0.00	100.00	0.00	31-03-2022	100.00	31-03-2022	100.00	0.00	
9	UWEI	01-04-2021	140759 98.00	135031 84.00	275791 82.00	199062 59.00	31-03-2022	767292 3.00	31-03-2022	-58302 61.00	135031 84.00	
10	MISSIO N SHAKT I	01-04-2021	0.00	351775 1.00	351775 1.00	67627. 00	31-03-2022	345012 4.00	31-03-2022	345012 4.00	0.00	
11	HARIS HANDR A	01-04-2021	617345 .00	986000 .00	160334 5.00	555000 .00	31-03-2022	104834 5.00	31-03-2022	104834 5.00	0.00	
	GRAN D TOTAL		301916 933.45	366450 334.55	668367 268.00	296724 315.54		371642 952.46		264973 967.21	106668 985.25	

Choudwar Municipality - 2020-2021

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	ALL CASH BOOK	01-04-2020	188793219.85	284351522.25	473144742.10	171227808.65	31-03-2021	301916933.45	31-03-2021	293217892.19	8699041.26	
	GRAND TOTAL		188793219.85	284351522.25	473144742.10	171227808.65		301916933.45		293217892.19	8699041.26	

Comments									
PARA 4.1									
CASHBOOK WISE RECEIPT & EXPENDITURE FIGURE FOR THE YEAR 2020-21									
SL.NO.	NAME OF THE CASHBOOK	OB AS ON 01.04.20	RT DURING THE YEAR 20-21	TOTAL	EXP DURING THE YEAR 20-21	CB AS PER AUDIT AS ON 31.3.21	CB AS PER CASHBOOK AS ON 31.3.21	DIFFERENCE	REMARKS
1	ACCOUNTANT CASHBOOK	136687542.43	229829114.35	366516656.78	131857647.98	234659008.80	230297594.76	4361414.04	
2	OAP	4650405.00	20595702.90	25246107.90	23563615.00	1682492.90	1682492.00	0.90	
3	SBM	45050820.00	6704229.00	51755049.00	5029537.00	46725512.00	42997161.00	3728351.00	
4	NFSA	2024638.42	12307253.00	14331891.42	10762072.10	3569819.32	2960544.00	609275.32	
5	NULM	357601.00	221393.00	578994.00	11143.67	567850.33	567850.33	0.00	
6	BYB	17760.00	487.00	18247.00	3792.90	14454.10	14454.10	0.00	
7	SJRY	4353.00	0.00	4353.00	0.00	4353.00	4353.00	0.00	THE SJRY CASHBOOK HAS NOT BEEN PRODUCED

									TO AUDIT FOR VER IFICATIO N
8	PA CASH BOOK	100.00	0.00	100.00	0.00	100.00	100.00	0.00	
9	UWEI	0.00	14075998	14075998 .00	0.00	14075998 .00	14075998 .00	0.00	
10	MISSION SHAKTI	0.00	0	0.00	0.00	0.00	0.00	0.00	
11	HARISHA NDRA	0.00	617345	617345.0 0	0.00	617345.0 0	617345.0 0	0.00	
	GRAND TOTAL	18879321 9.85	28435152 2.25	47314474 2.10	17122780 8.65	30191693 3.45	29321789 2.19	8699041. 26	

CASH BOOK WISE RECEIPT & EXPENDITURE FIGURE FOR THE YEAR 2021-22

SL.NO.	NAME OF THE CASHBO OK	OB AS ON 01.04.21	RT DURING THE YEAR 21-22	TOTAL	EXP DURING THE YEAR 21-22	CB AS PER AUDIT AS ON 31.3.22	CB AS PER CAS HBOOK AS ON 31.3.22	DIFFERE NCE	REMARK S
1	ACCOUN TANT CA SHBOOK	23465900 8.8	30778011 2.6	54243912 1.4	19149609 6.2	35094302 5.1	26268011 7.8	88262907 .33	
2	OAP	1682492. 9	26241810	27924302 .9	26549501	1374801. 9	1374801. 9	0	
3	SBM	46725512	1017004	47742516	44013752	3728764	0	3728764. 00	
4	NFSA	3569819. 32	13212679	16782498 .32	13376819	3405679. 32	2231549. 4	1174129. 92	
5	NULM	567850.3 3	191411	759261.3 3	759261.3 3	0	0	0	
6	BYB	14454.1	383	14837.1	0	14837.1	14837.1	0	
7	SJRY	4353	0	4353	0	4353	4353	0	THE SJRY CA SHBOOK HAS NOT BEEN PR ODUCED TO AUDIT FOR VER IFICATIO N
8	PA CASH BOOK	100	0	100	0	100	100	0	

9	UWEI	14075998	13503184	27579182	19906259	7672923	-5451077	13124000	
10	MISSION SHAKTI	0	3517751	3517751	67627	3450124	3450124	0	
11	HARISHA NDRA	617345	986000	1603345	555000	1048345	1048345	0	
	GRAND TOTAL	30191693	36645033	66836726	29672431	37164295	26497396	10628980	
		3.5	4.6	8	5.5	2.5	7.2	1.25	

PARA 4.1.A

RECONCILIATION

1. DETAILS OF RECONCILIATION BETWEEN CASHBOOK CB POSITION AND AUDIT CB POSITION AS ON 31.3.21

RECONCILIATION BETWEEN CASHBOOK CB POSITION AND AUDIT CB POSITION AS ON 31.3.21			
A	ACCOUNTANT CASHBOOK		
	CB AS PER CASHBOOK	23,02,97,594.76	
1	Add amount credited in bank during the year 2020-21 has not been credited/shown as receipt in the cashbook	+45,71,148.00	Ref para 5.3
2	Add interest amount received from FD a/c during the year has not been shown as receipt in the cashbook	+49,523.00	
3	Add interest amount credited in bank during the year 2020-21 has not been credited/shown as receipt in the cashbook	+2,24,552.00	Ref para 5.3
4	Add less interest amount credited in the cashbook than actual credited in bank during the year 2020-21	+65,706.96	-do-
5	Deduct interest amount of OAP & SBM account has been credited in the cashbook as own interest	-34,716.00	-do-

6	Add IT & GST amount trf from SBM account to MF has not been shown as receipt in the cashbook	+82,023.00	
7	Deduct amount debited from PI a/c on dt. 11.20 towards SWM payment has not been reflected as expenditure in the cashbook	-96,000.00	osp 188
8	Deduct amount debited from bank during the year 2020-21 has not has not been reflected as expenditure in the cashbook	-1,39,223.50	para 5.3
9	Deduct amount debited from bank during the year 2020-21 towards Bank commission has not been reflected as expenditure in the cashbook	-118.48	-do-
10	Deduct previous year OB difference OB as per cashbook 13,70,49,023.37 OB as per Audit 13,66,87,542.43	-3,61,480.94	
	CB AS PER AUDIT	23,46,59,008.80	
B	SBM CASHBOOK		
	CB AS PER CASHBOOK	4,29,97,161.00	
1	Add interest amount credited in Axis bank bearing a/c no.90163 during the year 2020-21 has not been credited in cashbook	+ 408.00	
2	Add previous year difference OB as per cashbook as on 1.4.20 = 41322877.00 OB as per Audit as on 1.4.20 = 45050820.00	+3727943.00	
	CB AS PER AUDIT	4,67,25,512.00	

B	NFSA CASHBOOK		
	CB AS PER CASHBOOK	29,60,544.00	
1	Deduct less expenditure shown in the cashbook vide vr.no.43/18.2.21 As per bank 363391.00 As per cashbook 363362.00	-29.00	
2	Add less OB taken on cashbook on dt.1.4.20 OB as per cashbook as on 1.4.20 = 1835254.00 CB as per cashbook as on 31.3.20 = 1835254.50	+0.50	
3	Deduct less expenditure shown in the cashbook vide vr.no.13/6.7.20 As per bank 378356.10 As per cashbook 378356.00	-0.10	
	Add PDS amount collected on dt. 31.3.21 has not been shown as receipt in cashbook	+419920.00	
4	Add previous year difference OB as per cashbook as on 1.4.20 = 1835254.50 OB as per Audit as on 1.4.20 = 2024638.42	+189383.92	
	CB AS PER AUDIT	35,69,819.32	
C	OAP CASHBOOK		
	CB AS PER CASH BOOK	16,82,490.00	
1	Add less OB shown in the cashbook on dt.1.4.20	+0.90	

	OB as per cashbook as on 1.4.20 = 46,50,405.00		
	CB as per cashbook as on 31.3.20 = 46,50,405.90		
	CB AS PER AUDIT	16,82,490.90	

1. DETAILS OF RECONCILIATION BETWEEN CASHBOOK CB POSITION AND AUDIT CB POSITION AS ON 31.3.22

RECONCILIATION BETWEEN CASHBOOK CB POSITION AND AUDIT CB POSITION AS ON 31.3.22

A	ACCOUNTANT CASH BOOK		
	CB AS PER CASH BOOK	26,26,80,117.81	
1	Add amount credited in bank during the year 2021-22 has not been credited/shown as receipt in the cashbook	+5,17,63,529.50	Ref para 5.6
2	Add interest amount received from FD a/c during the year has not been shown as receipt in the cashbook	+50,099.00	
3	Add interest amount credited in bank during the year 2021-22 has not been credited/shown as receipt in the cashbook	+22,07,237.00	para 5.6
4	Add amount transferred from grant fund to MF has not been shown as receipt in the cashbook during the year 2021-22	+1,25,93,768.00	
	Add interest amount received from FFD a/c during the year has not been shown as receipt in the cashbook	+2,08,82,316.00	
5	Add PDS Amount trf From PDS fund to MF for Purchase of PDS commodities has not been entered in the cash book as receipt	+4,69,138.00	

6	Deduct PDS payment made from MF has not been shown as expenditure in the cashbook	-4,03,951.20	
7	Deduct excess grant shown as credited in the cashbook but no such grant has been credited in bank during the year 21-22 24.12.21 1450000 MLA LAD 4.1.22 398100 IEC/PA COMPONENT 3.3.22 997333 STATE SHARE 14.3.22 500000 CGF	-33,45,433.00	
8	Deduct Amount trf from MF to OAP a/c towards disbursement of OAP has not been shown as expenditure in the cashbook	-2,59,000.00	para 5.6
9	Deduct amount debited from NFBS a/c has not been shown as expenditure in the cashbook	-14800.00	-do-
9	Deduct amount debited from bank towards bank commission, neft charges & etc during the year 21-22 ,has not been shown as expenditure in the cashbook	-41410.01	-do-
10	Deduct previous year OB difference OB as per cashbook 23,02,97,594.76 OB as per Audit 23,46,59,008.80	+43,61,414.04	
	CB AS PER AUDIT	35,09,43,025.14	
B	SBM CASHBOOK		
	CB AS PER CASHBOOK	0.00	

1	Add interest amount credited in Axis bank bearing a/c no.90163 during the year 2021-22 has not been credited in cashbook	+ 413.00	
2	Add previous year difference OB as per cashbook as on 1.4.21 = 4,29,97,161.00 OB as per Audit as on 1.4.21 = 4,67,25,512.00	+37,28,351.00	
	CB AS PER AUDIT	37,28,764.00	
C	NFSA CASHBOOK		
	CB AS PER CASHBOOK	22,31,549.40	
1	Add PDS amount collected on dt. 31.3.22 has not been shown as receipt in cashbook	+564826.00	
2	Add previous year Bank difference now deducted during the year 21-22	+28.60	
3	Add previous year difference OB as per cashbook as on 1.4.21 = 29,60,544.00 OB as per Audit as on 1.4.21 = 35,69,819.32	+6,09,275.32	
	CB AS PER AUDIT	34,05,679.32	
D	UWEI CASHBOOK		
	CB AS PER CASHBOOK	-54,51,077.00	
1	Add grant received during the year 21-22 has not been shown/credited as receipt in the cashbook	+1,31,24,000.00	
2	CB AS PER AUDIT	76,72,923.00	

PARA – 4.2

1. DETAILS OF CLOSING BALANCE AS PER CASHBOOK AS ON 31.03.2022 IS GIVEN BELOW (CB POSITION FOR THE YEAR 2021-22)

SL NO	NAME OF THE CASHBOOK	BANK	CASH	TREASURY	TOTAL
-------	----------------------	------	------	----------	-------

1	ACCOUNTANT CASHBOOK	57994916.54	165667	204519534.27	262680117.81
2	NULM	0.00	0.00	0.00	0.00
3	BYB	14837.10	0.00	0.00	14837.10
4	OAP	1374801.90	0.00	0.00	1374801.90
5	PDS	2231549.40	0.00	0.00	2231549.40
6	PA CASHBOOK	0.00	100.00	0.00	100.00
7	SJRY	4353.00	0.00	0.00	4353.00
8	SBM	0.00	0.00	0.00	0.00
9	HSY	1048345.00	0.00	0.00	1048345.00
10	UWEI	0.00	0.00	-5830261.00	-5830261.00
11	MISSION SHAKTI	3450124.00	0.00	0.00	3450124.00
	TOTAL	66118926.94	165767	198689273.27	264973967.21

PARA – 4.3

1. DETAILS OF CB POSITION OF PL ACCOUNT FOR THE YEAR - 2021-22 IS GIVEN BELOW

SL NO	SCHEME ID	PARTICULAS	CB
1	1	SELF & PERSONAL DEPOSIT	35,24,803.27
2	18	14TH FC BASIC GRANT	23,36,536.00
3	27	4TH SFC MAINTAINANCE OF CAPITAL ASSET	22,38,493.00
4	30	4TH SFC CREATION OF CAPITAL ASSET	75,65,099.00
5	42	4TH SFC M.V.TAX	1,30,39,522.00
6	45	4TH SFC SALARY	82,37,543.00
7	48	4TH SFC ARR. SALARY	3,515.00
8	51	SITTING ALLOWANCE OF CP/VCP/COUNCILLER	57,720.00
9	54	DEVOLUTION	4,92,36,212.00
10	56	UNNATI (TRIBAL)	24,31,612.00
11	57	UNNATI (SC)	16,21,046.00
12	58	UNNATI INFRA STR. DEVELOPMENT	99,69,810.00
13	71	ASSISTANCE TO MPLTY FOR SWM	72,23,708.00
14	72	SWM SPECIAL COMPOST PLAN FOR SC	51,16,838.00
15	73	SWM	17,12,125.00
16	84	5TH SFC SANITATION OF SWM	97,68,173.00
17	75	15TH FC BASIC GRANT	2,30,56,261.00

18	76	15TH FC TIED UP GRANT	3,99,92,000.00
19	100	5TH SFC STROM WATER DRAINAGE	1,00,00,000.00
20	122	5TH SFC MAINT.OF PRIMARY SCHOOL BUILDING	5,00,000.00
21	126	5TH SFC ARR. SALARY	2,09,10,986.00
		TOTAL	21,85,42,002.27

PARA 4.4

RECONCILIATION

DETAILS OF RECONCILIATION BETWEEN CASHBOOK CB POSITION AND PL ACCOUNT CB POSITION AS ON 31.3.22

RECONCILIATION BETWEEN CASHBOOK CB POSITION AND PL ACCOUNT CB POSITION AS ON 31.3.22			
A	CB AS PER CASHBOOK	19,86,89,273.27	
	CB AS PER CASHBOOK	19,86,89,273.27	
1	Add PL grant received for UWEI scheme during the year 21-22 has not been shown/credited as receipt in the UWEI cashbook	+1,31,24,000.00	osp no
3	Add excess expenditure shown in the UWEI cashbook during the year 21-22 , but the said amount has neither been debited from the PL account nor from the Bank account	+67,28,729.00	osp no 87,164
4	CB AS PER PL ACCOUNT	21,85,42,002.47	

PARA 4.5

DETAILS OF RECEIPT AND EXPENDITURE FIGURE FOR THE YAER 2020-21 AND 2021-22

A.DETAILS OF RECEIPT FIGURE FOR THE YAER 2020-21

DETAILS OF RECEIPT FIGURE FOR THE YAER 2020-21				
Sl No	Name of the Cashbook	Head of Accounts	Receipt during 2020-21	Receipt during 2019-20

1(A)	Accountant cashbook			
1		Holding Tax (Arrear)	17,59,057.00	1,08,15,173.50
2		Holding Tax(Current)	21,01,794.25	19,62,161.00
3		Latrine Tax(Arrear)	1,26,945.00	92,626.75
4		Latrine Tax(Current)	4,72,995.00	1,99,779.75
5		Water Tax(Arrear)	1,14,396.50	3,09,314.00
6		Water Tax(Current)	3,43,006.00	7,90,991.50
7		Light Tax(Arrear)	3,52,103.50	1,49,495.75
8		Light Tax(Current)	7,87,723.25	4,45,306.50
	1(A) 1	Total	60,58,020.50	1,47,64,848.75
1(B)		License & other fees		
1		D & O Trade u/s-290	7,60,780.00	4,63,430.00
2		Mobile tower License	0.00	20,000.00
3		Building plan Approval	1,31,000.00	1,96,500.00
4		User Fee	27,69,761.00	14,06,818.00
		Total	36,61,541.00	20,86,748.00
1(C)		Receipt under special Act		
1		Lease of ponds & Tanks	0.00	15,611.00
2		Hoarding fees	0.00	2,10,000.00
3		Slaughter House	0.00	0.00
4		Temporary Stall	0.00	13,755.00
		Total	0.00	2,39,366.00
1(D)		Revenue derived from Municipal Property & services		
1		Rent from kalyani mandap & town hall	2,13,500.00	13,61,900.00
2		Rent from market complex/House rent	8,93,000.00	57,071.00
3		Auction	15,339.00	1,24,600.00
4		Service Tax	5,310.00	29,200.00
5		Cess poll	53,400.00	25,000.00
		Total	11,80,549.00	15,97,771.00
		TOTAL = (A+B+C+D)	1,09,00,110.50	1,86,88,733.75
1(E)		Grants & Contribution		150.00

)				
1		O.C and compensation	3,59,53,000.00	4,18,28,000.00
2		Solid Waste Management	0.00	3,24,19,000.00
3		5TH SFC Sanitation of Solid Waste Management	50,79,000.00	0.00
4		14th FC(BASIC)	17,79,880.00	2,82,84,000.00
5		15th FC BASIC GRANT	3,99,92,000.00	0.00
6		15th FC TIED GRANT	3,99,92,000.00	0.00
7		4th SFC Devolution	2,12,99,000.00	1,16,43,000.00
8		4th SFC MV tax	46,41,000.00	41,42,000.00
9		4th SFC Maintenance of cap Asst.	9,40,000.00	8,84,000.00
10		4th SFC Creation of Cap. Asst	24,32,000.00	18,46,000.00
11		Pension Arrear & basic services	0.00	1,98,04,000.00
12		Maintenance of Road and bridges	20,37,000.00	17,20,000.00
13		Non residential building	0.00	2,72,000.00
14		Tourism and cultural fund (Kalakar)	0.00	69,600.00
15		SDP	12,50,000.00	2,00,000.00
16		MLA LAD	25,00,000.00	0.00
17		FANI	0.00	38,00,000.00
18		Covid-19	6,74,766.00	25,00,000.00
19		Street vendor	9,90,000.00	0.00
20		Labour Covid(BOC worker)	22,20,000.00	0.00
21		Stray Animal	1,85,000.00	0.00
22		Quarentine Person	4,76,000.00	0.00
23		Harischandra Sahayata	0.00	4,98,000.00
24		UNNATI (PITHA)	5,00,000.00	0.00
25		UWEI	1,88,00,000.00	0.00
28		BLO'S Remuneration	2,59,000.00	0.00
29		Election	11,400.00	2,67,670.00
30		Calamity Relief Fund	35,77,480.00	0.00
31		Harishandra Yojana	6,27,000.00	0.00
32		Un-clasified grant	0.00	2,86,710.00
33		Bhimabhoi	0.00	40,000.00
34		Jaga Mission	50,000.00	0.00
35		GEO TAGGING,OUHM	40,000.00	0.00

	TOTAL =E	18,63,05,526.00	15,05,04,130.00
1(F)	Other than Grant		
	Miscellaneous Collection		
1	Marriage/ Birth certificate fee	43,300.00	35,000.00
2	RTI	220.00	10,020.00
3	Audit Recovery	400.00	3,90,401.00
4	Diversion from NULM	0.00	5,71,380.00
5	Sale of tender paper	46,82,983.00	16,80,900.00
6	Interest received from investment	49,523.00	57,749.00
7	Interest received from Bank	11,66,125.85	16,65,944.62
8	Late fine for extion of time	0.00	1,91,660.00
9	Other receipts	0.00	12,078.00
10	Cleaning of Garbage	2,500.00	0.00
11	Miscellaneous Collection	13,900.00	0.00
12	Obsque amount	5,000.00	0.00
13	NOC	200.00	0.00
14	Cost of Protection of Govt.Land	20,00,000.00	0.00
15	Cost of Excess of Land	1,87,921.00	0.00
16	Compensation from NH 55	85,72,498.00	0.00
17	Covid fine	1,600.00	0.00
18	Refund of f.asst of Labour Covid	4,87,000.00	0.00
19	un classified receipt	23,94,375.00	0.00
20	Refund from OAP Account	35,72,400.00	0.00
21	Trf of IT from SBM a/c	33,474.00	0.00
22	Trf of GST from SBM a/c	48,549.00	
	TOTAL	2,32,61,968.85	46,15,132.62
1 G			
1	IT other tan works	1,02,499.00	0.00
2	GST other than works	27,347.00	0.00
	TOTAL	1,29,846.00	0.00
1 H	IT from works bill	2,06,929.00	2,60,704.00
1	CESS	2,07,679.00	3,14,678.00

2		GST	3,34,571.00	4,13,752.00
3		EGB	34,984.90	58,436.00
4		ROYALTY	2,85,201.00	4,36,762.00
5		WITHELHD	0.00	40,054.00
6		CONTIGENCY WORKS BILL	3,61,147.10	0.00
		TOTAL	14,30,512.00	15,24,386.00
1 I		Profession Tax	1,11,934.00	0.00
1		NPS	1,63,918.00	0.00
2		LIC Of staff	6,19,554.00	0.00
3		PF deposit of Staff	19,85,842.00	0.00
4		EPF of staff	11,27,227.00	0.00
5		DCPS	65,856.00	0.00
6		UCO Bank Loan	0.00	0.00
7		HB Loan Of staff	17,919.00	0.00
8		House rent	36,000.00	0.00
9		Festival advance recouped	8,76,000.00	8,92,000.00
		TOTAL	50,04,250.00	8,92,000.00
		TOTAL(A+B+C+D+E+F+G)	22,57,37,813.35	17,62,24,382.37
1(G)		Extraordinary Debts & Loans		
1		Adjustment of Advance	12,94,400.00	3,99,500.00
2		EMD/SD/ISD	10,88,240.00	16,58,351.00
3		APS	4,14,261.00	0.00
		Total	27,96,901.00	20,57,851.00
		Grand Total	22,98,29,114.35	17,82,82,233.37
2	OAP/NOAP/ODP/ WP Cash			
1		previous receipt not taken in 19-20	0.90	0.00
2		Grant	1,54,01,500.00	3,26,49,501.00
3		Interest	88,002.00	1,68,381.00
4		cash refund for the year 19-20	2,90,500.00	0.00
5		fund Received from MPLTY fund	48,15,700.00	0.00
		TOTAL	2,05,95,702.90	3,28,17,882.00
3	Day-NULM			
1		Grant	2,08,560.00	2,44,560.00
2		Interest	12,833.00	25,909.00

		TOTAL	2,21,393.00	2,70,469.00
4	SBM			
1		Grant	50,98,100.00	1,17,66,900.00
2		Capacity Building Training	0.00	1,23,250.00
3		State matching comp. 4th SFC	0.00	1,13,300.00
4		Interest	14,84,606.00	12,64,571.00
5		Return NEFT.	0.00	1,89,602.00
6		SD	0.00	8,755.00
7		GST	68,299.00	0.00
8		CESS	0.00	1,751.00
9		IT	53,224.00	1,751.00
10		ROYALTY	0.00	987.00
11		EGB	0.00	191.00
		Total	67,04,229.00	1,34,71,058.00
5	NFSA CASH BOOK			
1		NFSA Grant	67,23,100.00	
2		Sale of PDS Commodities (unclassified)	55,02,580.00	64,49,528.00
3		Bank pass book interest	81,573.00	44,982.00
4		Sale of Empty gunny bags	0.00	2,85,833.00
		TOTAL	1,23,07,253.00	67,80,343.00
6	Biju Yuba Vahini Cash Book			
1		Interest	487.00	9,643.00
		Total	487.00	9,643.00
	UWEI		14075998	
		Total	1,40,75,998.00	
	MISSION SHAKTI		0.00	
		Total	0.00	
	HARISHANDRA		617345	
		Total	6,17,345.00	
7	SJRY		0.00	0.00
		TOTAL	0.00	0.00
		GRAND TOTAL OF RECEIPTS	28,43,51,522.25	23,16,31,628.37

B.DETAILS OF RECEIPT FIGURE FOR THE YAER 2020-21, 2021-22

Name of the Cashbook	Head of Accounts	Receipt during 2021-22	Receipt during 2020-21
Accountant cashbook			
	Holding Tax (Arrear)	19,52,347.50	17,59,057.00
	Holding Tax(Current)	20,15,508.30	21,01,794.25
	Latrine Tax(Arrear)	1,41,937.00	1,26,945.00
	Latrine Tax(Current)	3,65,591.25	4,72,995.00
	Water Tax(Arrear)	14,204.00	1,14,396.50
	Water Tax(Current)	45,823.00	3,43,006.00
	Light Tax(Arrear)	3,08,369.50	3,52,103.50
	Light Tax(Current)	8,20,307.50	7,87,723.25
1(A) 1	Total	56,64,088.05	60,58,020.50
License & other fees			
	D & O Trade u/s-290	1,36,100.00	7,60,780.00
	Mobile tower License	0.00	0.00
	Building plan Approval	1,58,859.00	1,31,000.00
	User Fee	16,61,101.00	27,69,761.00
	Total	19,56,060.00	36,61,541.00
Receipt under special Act			
	Lease of ponds & Tanks	6,278.00	0.00
	Hoarding fees	0.00	0.00
	Slaughter House	0.00	0.00
	Temporary Stall	0.00	0.00
	Total	6,278.00	0.00
Revenue derived from Municipal Property & services			
	Rent from kalyani mandap & town hall	2,97,000.00	2,13,500.00
	Rent from market complex/House rent	7,23,900.00	8,93,000.00
	Auction	25,750.00	15,339.00
	Service Tax	35,220.00	5,310.00
	Cess poll	52,300.00	53,400.00
	Total	11,34,170.00	11,80,549.00
	TOTAL = (A+B+C+D)	87,60,596.05	1,09,00,110.50
Grants & Contribution			
	O.C and compensation	3,91,88,000.00	3,59,53,000.00
	5th SFC Sanitation of Solid Waste Management	50,79,000.00	50,79,000.00
	14th FC(BASIC)	0.00	17,79,880.00

	15th FC(BASIC)	6,74,86,000.00	3,99,92,000.00
	15th FC TIED GRANT	0.00	3,99,92,000.00
	4th SFC Devolution	2,12,99,000.00	2,12,99,000.00
	4th SFC MV tax	50,11,000.00	46,41,000.00
	4th SFC Maintenance of cap Asst.	9,40,000.00	9,40,000.00
	4th SFC Creation of Cap. Asst	24,32,000.00	24,32,000.00
	5th SFC Strom water drainage project	1,00,00,000.00	0.00
	5th SFC Arrear Salary	2,09,10,986.00	0.00
	5th SFC Maintenance of Primary School Building	5,00,000.00	0.00
	Maintenance of Road and bridges	22,41,000.00	20,37,000.00
	Non residential building	2,12,000.00	0.00
	SDP	0.00	12,50,000.00
	MLA LAD	63,43,143.00	25,00,000.00
	Covid-19	8,38,000.00	6,74,766.00
	Street vendor	22,23,000.00	9,90,000.00
	Labour Covid(BOC worker)	0.00	22,20,000.00
	Quarentine Person	0.00	4,76,000.00
	Feeding for stray animal	2,85,000.00	1,85,000.00
	UNNATI	1,81,99,000.00	5,00,000.00
	BLO'S Remuneration	3,07,000.00	2,59,000.00
	Election	6,56,500.00	11,400.00
	Calamity Relief Fund	0.00	35,77,480.00
	Harishandra Yojana	0.00	6,27,000.00
	Cyclone YAAS	64,000.00	0.00
	UWEI	0.00	1,88,00,000.00
	Jaga Mission	7,35,000.00	50,000.00
	GEO TAGGING,OUHM	0.00	40,000.00
	AWC	3,29,00,000.00	0.00
	College fund	4,25,000.00	0.00
	TOTAL =E	23,82,74,629.00	18,63,05,526.00
	Other than Grant		
	Miscellaneous Collection		
	Marriage/ Birth certificate fee	9,000.00	43,300.00
	RTI	7,562.00	220.00
	Audit Recovery	19,605.00	400.00

	SD Recovery	2,79,575.00	0.00
	Sale of tender paper	21,66,670.00	46,82,983.00
	Interest received from investment	50,099.00	49,523.00
	Interest received from Bank	22,07,237.00	11,66,125.85
	Interest received from FFD a/c	2,08,82,316.00	0.00
	Cleaning of Garbage	0.00	2,500.00
	Miscellaneous Collection	0.00	13,900.00
	Obsque amount	0.00	5,000.00
	NOC	1,700.00	200.00
	Amt refund from Dharitri SHG	63,346.00	0.00
	Cost of excavation of earth	5,50,376.00	0.00
	GAIL India	6,78,375.00	
	Cost of Protection of Govt.Land	0.00	20,00,000.00
	Cost of Excess of Land	2,00,487.00	1,87,921.00
	Compensation from NH 55	0.00	85,72,498.00
	covid fine	0.00	1,600.00
	Mo khata	27,070.00	0.00
	car display,temp.camp	2,300.00	0.00
	lab testing fee	40,854.00	0.00
	Registration fee	15,000.00	0.00
	nomination form	30,650.00	0.00
	CBT Training	10,500.00	0.00
	Refund of f.asst of Labour Covid	0.00	4,87,000.00
	PDS collection	2,74,829.00	0.00
	Un classified Receipt	46,76,492.50	23,94,375.00
	Amount refund from OAP a/c	44,54,600.00	35,72,400.00
	Amount trf from NULM	6,90,809.00	0.00
	Amount trf from SBM	86,11,835.00	0.00
	Amount trf from 15 th FC to MF	32,10,528.00	0.00
	Trf to MF for purchase of PDS commodities	4,69,138.00	0.00
	Trf of IT from SBM a/c	0.00	33,474.00
	Trf of GSt from SBM a/c	80,596.00	48,549.00
	total	4,97,11,549.50	2,32,61,968.85

	IT other than works	4,69,810.50	1,02,499.00
	GST other than works	62,746.50	27,347.00
	total	5,32,557.00	1,29,846.00
	IT from works bill	1,36,340.80	2,06,929.00
	CESS	1,63,100.00	2,07,679.00
	GST	2,35,510.00	3,34,571.00
	EGB	27,219.20	34,984.90
	ROYALTY	2,27,194.00	2,85,201.00
	WITHELHD	4,07,634.00	0.00
	CONTIGENCY WORKS BILL	1,74,786.00	3,61,147.10
	DBT	49,060.00	0.00
	EOT	9,684.00	0.00
	TOTAL	14,30,528.00	14,30,512.00
	Profession Tax	1,22,225.00	1,11,934.00
	NPS	1,69,358.00	1,63,918.00
	LIC Of staff	6,02,879.00	6,19,554.00
	PF deposit of Staff	21,55,754.00	19,85,842.00
	EPF of staff	10,99,921.00	11,27,227.00
	DCPS	70,810.00	65,856.00
	UCO Bank Loan	0.00	0.00
	HB Loan Of staff	1,964.00	17,919.00
	House rent	36,000.00	36,000.00
	Festival advance recouped	9,87,500.00	8,76,000.00
	EPR	58,307.00	0.00
	GIS	2,34,000.00	0.00
	TOTAL	55,38,718.00	50,04,250.00
	Extraordinary Debts & Loans		
	Adjustment of Advance	27,52,000.00	12,94,400.00
	EMD/SD/ISD	7,62,527.00	10,88,240.00
	APS	17,008.00	4,14,261.00
	Total	35,31,535.00	27,96,901.00
	Grand Total	30,77,80,112.55	22,98,29,114.35
OAP/NOAP/ODP/WP Cash			
	previous receipt not taken in 19-20	0.00	0.90
	Grant	2,00,20,100.00	1,54,01,500.00
	Interest	24,986.00	88,002.00
	Miscellaneous Collection	3.00	

	cash refund for the year 20-21	5,700.00	2,90,500.00
	fund Received from MPLTY fund	61,91,021.00	48,15,700.00
	TOTAL	2,62,41,810.00	2,05,95,702.90
Day-NULM			
	Grant	1,80,000.00	2,08,560.00
	Interest	11,411.00	12,833.00
	TOTAL	1,91,411.00	2,21,393.00
SBM			
	Grant	0.00	50,98,100.00
	Interest	9,36,408.00	14,84,606.00
	GST trf to MF	80,596.00	68,299.00
	IT	0.00	53,224.00
	Total	10,17,004.00	67,04,229.00
NFSA CASH BOOK			
	NFSA Grant	65,70,000.00	67,23,100.00
	Sale of PDS Commodities (unclassified)	63,04,741.00	55,02,580.00
	Bank pass book interest	79,657.00	81,573.00
	Neft return	5,000.00	0.00
	Sale of Empty gunny bags	2,53,281.00	0.00
	TOTAL	1,32,12,679.00	1,23,07,253.00
Biju Yuba Vahini Cash Book			
	Interest	383.00	487.00
	Total	383.00	487.00
SJRY			
		0.00	0.00
	Total	0.00	0.00
HARISHANDRA			
	Grant	4,62,000.00	6,17,345.00
	Neft return due to error	24,000.00	0.00
	Trf from State Treasury(Holding tax of R & B)	5,00,000.00	0.00
	Total	9,86,000.00	6,17,345.00
MISSION SHAKTI			
	Grant	35,00,000.00	0.00
	Interest	15,534.00	0.00
	Neft return	2,217.00	0.00
	Total	35,17,751.00	0.00

UWEI			
	Grant	1,31,24,000.00	1,40,75,998.00
	Cess	76,208.00	0.00
	Royalty	1,18,289.00	0.00
	ECB	6,333.00	0.00
	IP charge	1,78,354.00	0.00
	Total	1,35,03,184.00	1,40,75,998.00
	GRAND TOTAL OF RECEIPTS	36,64,50,334.55	28,43,51,522.25

C. EXPENDITURE FIGURE FOR THE YEAR 2020-21,2021-22

EXPENDITURE FIGURE FOR THE YEAR 2020-21,2021-22				
sl no	Name of the Cash book	Head of Accounts	Expenditure for the FY 2020-21	Expenditure for the FY 2021-22
	1	Accountant Cash book	General Admin	Amount
	2		PAY	69,02,861.00
	3		GRADE PAY	82,516.00
	4		DA	9,57,475.00
	5		HRA	63,905.00
	6		Others	4,12,223.00
			total	84,18,980.00
	7		TA	83,736.00
	8		Pension	2,11,65,686.00
	9		Leveries	38,291.00
	10		pension contribution	3,57,722.00
	11		Gratuity	1,46,205.00
	12		GIS	0.00
	13		Leave salary	34,580.00
	14		Arrear pay	21,03,342.00
	15		Maintenance & repairs of vehicle	2,19,631.00
	16		Festival Advance to all staff	9,50,000.00
	17		Salary adv	0.00
			total -2	2,50,99,193.00
			Total(1+2)	3,35,18,173.00
			Collection Tax Esstt.	

1		PAY	36,96,478.00	39,66,346.00
2		GRADE PAY	18,399.00	17,199.00
3		DA	7,37,618.00	9,91,697.00
4		HRA	66,363.00	66,666.00
5		Others	57,536.00	57,968.00
		total-3	45,76,394.00	50,99,876.00
6		Legal charges	38,800.00	48,040.00
7		HRA & Others(transportation)	8,600.00	12,200.00
8		Outsurce Manpower(KM)	57,87,129.00	43,92,769.00
		Total	1,04,10,923.00	95,52,885.00
		Sale centre Section		
1		PAY	14,78,436.00	15,76,101.00
2		GRADE PAY	64,376.00	66,122.00
3		DA	3,53,664.00	4,28,557.00
4		HRA	18,779.00	18,780.00
5		Others	1,11,324.00	1,12,684.00
		Total	20,26,579.00	22,02,244.00
		Public Health and sanitary Esst.		
1		Pay	23,77,359.00	25,98,918.00
2		GRADE PAY	11,788.00	12,661.00
3		DA	3,87,949.00	5,50,942.00
4		HRA	29,412.00	29,429.00
5		Others	1,08,642.00	1,09,565.00
6		Other sanitary arrangement	72,596.00	0.00
7		Purchase of Wheel Barrow	74,940.00	2,55,960.00
		Total	30,62,686.00	35,57,475.00
		Public works & Esstt.		
1		Pay	13,47,300.00	12,75,380.00
2		GRADE PAY	0.00	30,520.00
3		DA	2,29,041.00	4,75,208.00
4		HRA	0.00	6,080.00
5		Others	32,076.00	11,093.00
6		Hire charges of vehicle	1,82,688.00	6,49,346.00
		Total	17,91,105.00	24,47,627.00

		Public Saftey		
1		Pay	0.00	0.00
2		DA	0.00	0.00
3		HRA & Others	0.00	0.00
4		Purchase of electrical goods	68,697.00	1,33,678.00
5		energy charges	24,39,937.00	24,46,505.00
		Total	25,08,634.00	25,80,183.00
		Grants and contribution		
1		14th FC BASIC GRANT	1,93,87,754.00	64,22,168.00
2		4th SFC Devolution	70,31,577.00	10,56,742.00
3		4th SFC MV tax	7,34,816.00	8,67,473.00
4		4th SFC Maintenance of cap Asst.	7,59,839.00	2,97,940.00
5		4th SFC Creation of Cap. Asst	3,12,071.00	0.00
6		SWM	93,06,238.00	48,63,057.00
7		5th SFC sanitation for SWM	0.00	3,89,827.00
8		15th FC BASIC GRANT	51,450.00	2,88,68,387.00
9		MLA LAD	18,58,234.00	3,19,24,433.00
10		MP LAD	49,858.00	5,00,000.00
11		FANI	0.00	24,75,412.00
12		Maintenance of Road and bridges	12,60,060.00	0.00
13		SDP	0.00	3,44,381.00
14		CRITICAL GAP FUND	2,00,000.00	0.00
15		NFBS	0.00	0.00
16		Harischandra sahayata	6,09,000.00	0.00
17		BLO'S remuneration	2,59,000.00	3,07,000.00
18		Election	10,800.00	5,44,665.00
19		UNNATI/ Urban Infra Road	29,32,537.00	40,00,539.00
20		NFBS	0.00	14,800.00
21		UWEI	51,62,317.00	0.00
22		JAGA MISSION	34,600.00	1,82,200.00
23		OUHM	40,000.00	0.00

24		BOC WORKER	23,05,500.00	0.00
25		Covid-19	28,66,578.00	25,79,500.00
26		Quarentine person	3,12,000.00	0.00
27		Stray animal	99,750.00	1,41,335.00
28		Refund to SUDA, stray animal	85,250.00	0.00
29		Street vendor	9,06,000.00	17,40,000.00
30		Refund to SUDA, Street vendor	87,000.00	0.00
31		YAAS	0.00	1,42,493.00
		Total Grant	5,66,62,229.00	8,76,62,352.00
1		PMAY wall painting	15,000.00	64,037.00
2		Refund to SUDA OF CMRF unspent balance	0.00	2,89,950.00
3		Refund to CMRF unspent balance	0.00	3,12,480.00
4		Refund to Mopping A/c	3,03,626.00	0.00
		Total	3,18,626.00	6,66,467.00
		Miscellaneous		
1		Fair and festival	25,595.00	29,990.00
2		National day observation	12,000.00	6,000.00
3		Relief/Jalachhatra	26,970.00	35,900.00
4		RTI	0.00	1,244.00
5		Printing expenses	0.00	56,130.00
6		Maintenance of AAHAR kendra	2,085.00	10,084.00
7		Repair & maint. of A.C	14,900.00	21,727.00
8		Purchase of postage stamp	15,280.00	10,745.00
9		Advertisement	1,84,852.00	47,941.00
10		Insurance of Vehicle	17,695.00	32,366.00
11		POL	4,17,996.00	6,10,003.00
12		Medicclaim- reimbursement	2,88,000.00	2,69,442.00
13		OFF-DAY allowance	2,57,444.00	3,04,087.00
14		Bush cutting	1,21,312.00	1,01,489.00
15		Telephone bill	65,845.00	1,15,769.00
16		Furniture	2,26,612.00	1,19,636.00
17		Purchase of	42,272.00	87,440.00

		Machinaries		
18		H& UD	8,00,000.00	0.00
19		Awareness programme	32,195.00	75,638.00
20		Land Revenue Charges	28,844.00	28,844.00
21		Development work out of Municipal Fund	9,24,740.00	23,30,906.00
22		Covid-19 MF	7,34,460.00	0.00
23		FANI MF	3,00,000.00	0.00
24		Divertion to OAP	48,15,700.00	61,91,021.00
25		Miscellaneous Expenses	7,100.00	21,580.00
26		Flex banner	19,200.00	1,19,943.00
27		Refund of Resv. Of Kalayan Mandap	32,500.00	62,000.00
28		Refund of marriage fee	0.00	1,000.00
29		Remuneration to SUDA towards Account consultant	4,90,809.00	4,06,291.00
30		Office Stationary	1,30,951.00	2,87,434.00
31		Lottery	8,925.00	0.00
32		Computer perpharl	1,92,347.00	2,49,643.00
33		Watch & ward	36,652.00	1,34,991.00
34		Obsque	5,000.00	0.00
35		Swacha Charcha Divas	5,465.00	50,473.00
36		BADAKHANA	33,267.00	54,158.00
37		MO KHATA	0.00	19,600.00
38		Maint. Of FSTP	70,000.00	0.00
39		Paid toEESL	4,49,450.00	14,91,323.00
40		Nexustar project	0.00	2,49,808.00
41		DSC of EO & ME	3,000.00	0.00
42		OUIDF	0.00	17,19,206.00
43		Electrification	70,859.00	0.00
44		Hire charges of DG set	43,200.00	0.00
45		ISO Certificate charge	0.00	2,47,800.00
46		Maintenance of park	0.00	3,43,900.00
47		O & m of MCC & MRF	0.00	7,51,159.00

48		Stautary Audit fee	0.00	2,12,106.00
49		Meeting exp	0.00	40,585.00
50		IHHL Payment	0.00	2,72,004.00
51		PDS payment	0.00	4,03,951.20
52		ULB Map	0.00	29,792.00
53		Geo tagging	0.00	1,900.00
54		lab testing repot	0.00	34,045.00
55		Trasportation	0.00	12,200.00
56		AMC DISH WASHER	0.00	25,606.00
57		Jala sathi	0.00	41,765.00
58		Maa Mangala SHG	0.00	63,346.00
59		MASK & SANITIZER	0.00	30,515.00
60		Conservancy item	0.00	3,69,115.00
61		DBT	0.00	49,060.00
62		IT	2,86,532.00	5,81,074.00
63		CESS	2,47,763.00	1,36,429.00
64		ROYALTY	3,42,734.00	1,98,434.00
65		GST	4,04,076.00	3,22,630.00
66		NPS	1,93,046.00	1,24,284.00
67		P.Tax	1,11,959.00	1,50,850.00
68		CPF	19,86,370.00	21,50,796.00
69		HB Loan	17,919.00	1,964.00
70		EPF	11,66,827.00	12,54,128.00
71		LIC	6,19,554.00	6,02,879.00
72		DCPS	65,856.00	83,354.00
		TOTAL	1,63,96,158.00	2,38,89,523.20
1		Dpp/Mcc charge	5,082.00	0.00
2		Ch return/neft return	1,30,943.00	37,375.00
3		a/c Keeping fee	649.00	649.00
4		TDS	835.00	0.00
5		Sms Charge/Neft charge	1,714.50	213.01
6		Bank commision	118.48	3,143.00
7		ch. Book issue charge	0.00	30.00
		TOTAL	1,39,341.98	41,410.01
		Extraordinary Debts & Loans		
1		Repayment of IDSMT loan ,	80,000.00	0.00
2		Repayment of IDSMT	22,400.00	0.00

		loan		
3		Payment of Advance	12,07,400.00	32,32,000.00
4		EMD	5,000.00	0.00
5		SD/ISD	35,76,316.00	13,21,792.00
6		APS	1,17,715.00	7,10,361.00
7		EOT	14,362.00	0.00
		TOTAL	50,23,193.00	52,64,153.00
		Grand Total	13,18,57,647.98	19,14,96,096.21
2	OAP/ODP/NOAP Cash book			
1		IGNOAP/MBPY/ODP etc.	1,99,83,300.00	2,19,08,590.90
3		Fund refund to DSSO	0.00	1,80,600.00
4		Bank Charges	0.00	53.10
5		Misc	7,915.00	5,657.00
6		Transfer to Municipal fund	35,72,400.00	44,54,600.00
		Total	2,35,63,615.00	2,65,49,501.00
3	Day-NULM			
1		Awareness Programme	11,123.42	0.00
2		Bank Charges	20.25	0.00
3		Transfer to Municipal fund	0.00	6,90,809.00
4		Refund to SUDA	0.00	68,452.33
		TOTAL	11,143.67	7,59,261.33
4	SBM			
1		IHHL	3,67,306.00	0.00
2		FSTP Training	17,360.00	0.00
3		Printing of Leaf let	0.00	10,000.00
4		Awareness Programme	10,800.00	9,010.00
5		Installation of Hoardings	89,920.00	0.00
6		Wall painting	13,920.00	3,57,881.00
7		Advertisement	24,689.00	9,688.00
8		fabric banner	48,240.00	0.00
9		Printing expenses	2,520.00	0.00
10		Constn of LT 3 phase	1,56,232.00	0.00
11		Misc	4,535.00	30,720.00
12		IT trf to MF	33,474.00	0.00
13		GST trf to MF	48,549.00	80,596.00

14		repair & maintenance	18,570.00	14,480.00
15		Trf to MF	0.00	20,000.00
16		Trf of 4th SFC sanitation fund to MF	0.00	86,11,835.00
17		Refund of SBM fund to H & UD Dept.	0.00	3,01,53,365.00
18		Purchase of Machinaries	41,93,422.00	46,74,953.00
19		Badakhana	0.00	25,194.00
20		Azadi Ki Amrut Mohastav		16,030.00
		Total	50,29,537.00	4,40,13,752.00
5	NFSA			
1		NFSA	65,27,000.00	65,70,000.00
2		Covid-19 assistance	26,000.00	0.00
3		Refund of NFSA amount	73,000.00	0.00
4		Refund of lively hood asst	0.00	34,000.00
5		Refund of SD	5,000.00	15,000.00
6		Refund of EGB	10,000.00	0.00
7		Purchase of Rice & wheat	3,00,523.10	0.00
8		Purchase of K.Oil	32,98,658.00	48,40,887.00
9		Purchase of PDS machine & RC stamp	5,600.00	0.00
10		Purchase of paper Roll	0.00	24,310.00
11		Renewal of PDS license	12,750.00	12,750.00
12		TC bill	54,057.00	0.00
13		House Rent Sale Centers	71,000.00	96,500.00
14		Lobour Payment	1,15,808.00	7,63,581.00
15		Re imbursement of PDS commodities	37,954.00	
16		Trf to MF for purchase of PDS commodities	0.00	4,69,138.00
17		TC of Kerosine Oil	2,06,556.00	4,49,484.00
18		Purchase of Black polythene	0.00	5,400.00
19		Purchase of Iron barrel	0.00	32,851.00

20		Purchase of recharge voucher	5,066.00	15,198.00
21		Purchase of POS Machine	10,620.00	0.00
22		Repair of Machine	0.00	2,750.00
23		Distribution of BSKY Card	0.00	21,300.00
24		Flex banner	0.00	18,672.00
25		TDS	380.00	0.00
26		Bank commision	220.00	0.00
27		Neft charge	330.00	958.00
28		Misc	1,550.00	4,040.00
		TOTAL	1,07,62,072.10	1,33,76,819.00
6	Biju Juba Bahini			
1		Fund refunded to DUDA	3,772.65	0.00
2		Bank Charges	20.25	0.00
		TOTAL	3,792.90	0.00
7	SJRY		0.00	0.00
		TOTAL	0.00	0.00
8	Harishandra sahayata			
1		Harishandra sahayata	0.00	5,52,000.00
2		Neft return	0.00	3,000.00
		TOTAL	0.00	5,55,000.00
9	MISSION SHAKTI			
1		MUKTA	0.00	67,627.00
		TOTAL	0.00	67,627.00
10	UWEI			
1		Supervision charges	0.00	17,21,334.00
2		UWEI	0.00	1,81,84,925.00
		TOTAL	0.00	1,99,06,259.00
		GRAND TOTAL OF EXPENDITURE	17,12,27,808.65	29,67,24,315.54

PARA 4.6

1. NON - MAINTENANCE OF ANNUAL ACCOUNTS REGISTER

Registers of Quarterly & Annual Account of Receipt in Form No. XXII and Expenditure in Form No. XXIII (as required u/r -144 of O.M. Rules, 1953) were not maintained in this Municipality. Further, Register of Adjustments (u/r-132) was not also made available even after issue of objection memo. Hence , the Receipts & Expenditures

for 2020-21 & 21-22 have been worked out basing upon Cashier's cashbook, Bill register, Cashbook Book and closing balances of last audit report and furnished in the Financial Statement folder attached to this report. The E.O. is suggested to ensure maintenance of such registers forthwith and report compliance.

2.Non-maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS) o.s.p.no.-83

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 properly implemented in this Municipality.

Objection memo was issued in this regards did not return back. Since manual cash book was produced to audit for verification the audit was conducted taking into consideration of Manual Cash Book. However the local authority is suggested for discontinuation of Manual Cash Book and to ensure full-fledged maintenance of DEABAS Cash Book and same may be produced to next audit for verification instead of Manual Cash Book.

PARA 4.7

BUDGET

Under Section-104 OM Rule 1953 at least two months before the close of year, the Chairperson shall present before the Municipality a complete account of its probable receipts and expenditure for the following financial year together with the actual of the current year and under Section-107 OM Rules 1953, after expiry of 14 days (since presentation before the Municipality) the Municipality shall sanction the estimate and submit forthwith to the State Government. Further Section-109 provides for approval of the budget estimate by the State Government.

Preparation of unrealistic Budget Estimate:-

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper. Further as per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper.

Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates. Further Rule 78 of the Odisha Municipal Rules, 1953 states that in preparing the budget, provision shall be made for a minimum closing balance. The amount shall not ordinarily be less than one-sixth of the aggregate on account of establishment and fixed monthly charges for the whole year. But on scrutiny of the Budget Estimate for the year 20-21 & 21-22 the following budgetary provision and actual of receipt and expenditure are noticed.

BUDGET FOR THE YEAR – 2020-21

1. REVENUE INCOME BUDGET ESTIMATE FOR THE YEAR 2020-21

Major Account Head	Revised Estimates for 2020-21	Actual for 2020-21	Budget Estimates for 2019-20	Revised Budget Estimates 19-20
REVENUE INCOME FOR THE YEAR 2020-21				
Rates and Tax Revenue	1890000	6058020.50	11240000	8738000
Assigned Revenues & Compensation	75000000	35953000	85600000	85600000
Rental Income from Municipal Properties	2050000	1180549	2061000	1311000
Fees & User Charges	850000	19972760	1426000	979000
Sale & Hire Charges	0	4682983	3350000	3281000
Revenue Grants, Contribution and Subsidies	0	30632846	25000000	28000000
Income from Investments	0	49523	3077006	2377006
Other Income	0	17877526	1800000	1820000
Interest Earned	1855000	2833626.85	1800000	1300000
Total - Revenue Income	81645000	119240834.25	135354006	133406006

1. CAPITAL RECEIPT BUDGET ESTIMATE FOR THE YEAR 2020-21

CAPITAL RECEIPT BUDGET FOR THE YEAR 20-21	Revised Estimates for 2020-21	Actual for 2020-21	Budget Estimates for 2019-20	Revised Budget Estimates 19-20
Capital Receipts				
Major Account Head				
Grants, Contribution for specific purposes	112504917	147150940	43167917	36277900
Deposits Received	12048400	1898633	2430000	2010000
Deposit works	3370447	1367772	3370447	3489184
Secured Loans	0	0	0	0
Unsecured Loans	0	0	0	0
Total- Capital Receipts	127923764	150417345	48968364	41777084

1. REVENUE EXPENDITURE BUDGET ESTIMATE FOR THE YEAR 2020-21

Major Account Head	Revised Estimates for 2020-21	Actual for 2020-21	Revised Budget Estimates 19-20	Actual for 2019-20
REVENUE EXPENDITURE FOR THE YEAR 2020-21				
Establishment expenses	120362678	50298464	120362678	72672000
Administrative expenses	6607023	5398056	6607023	3638740
operation & Maintenance	28226800	306616	28226800	14925566
Interest & finance Charge	200000	140312.48	200000	200000
Revenue grant,Contribution & Subsidies	0	49228712.75	0	0
Missallaneous expenses	0	3906041	0	0
Programme expenses	792000	86055	792000	0
Total - Revenue Expenditure	156188501	109364257.23	156188501	91436306

1. CAPITAL EXPENDITURE BUDGET ESTIMATE FOR THE YEAR 2020-21

Major Account Head [Indicative Heads	Revised Estimates for 2020-21	Actual for 2020-21	Revised Budget Estimates 19-20	Actual for 2019-20
CAPITAL EXPENDITURE FOR THE YEAR 2020-21				
Fixed Assets	50275385	50432722	34369000	34369000
Capital Work -in - progress	9000000	0	0	0
Loans, Advances and Deposits	1300000	11430829	950000	950000
Other Assets	0	0	0	0
Miscellaneous Expenditure	0	0	0	0
Investments -General Fund	0	0	0	0
Investments -Other Funds	0	0	0	0
Stocks/Inventory	0	0	0	0

Total - Capital Expenditure	60575385	61863551	35319000	35319000
------------------------------------	-----------------	-----------------	-----------------	-----------------

BUDGET FOR THE YEAR – 2021-22

1. REVENUE INCOME BUDGET ESTIMATE FOR THE YEAR 2021-22

Major Account Head	Revised Estimates for 2021-22	Actual for 2021-22	Budget Estimates for 2020-21	Revised Budget Estimates 20-21
REVENUE INCOME BUDGET ESTIMATE FOR THE YEAR 2021-22				
Rates and Tax Revenue	1890000	6164088.05	11159600	1890000
Assigned Revenues & Compensation	90000000	39188000	90000000	75000000
Rental Income from Municipal Properties	2050000	1140448	2365000	2050000
Fees & User Charges	850000	10387136	1980000	850000
Sale & Hire Charges	0	2166670	4350000	0
Revenue Grants, Contribution and Subsidies	0	88827486	31300000	0
Income from Investments	0	50099	3416000	0
Other Income	0	37154924	2000000	0
Interest Earned	1855000	24157932.00	2100000	1855000
Total - Revenue Income	96645000	209236782.55	148670600	81645000

1. CAPITAL RECEIPT BUDGET ESTIMATE FOR THE YEAR 2021-22

CAPITAL RECEIPT BUDGET FOR THE YEAR 2021-22	Revised Estimates for 2021-22	Actual for 2021-22	Budget Estimates for 2020-21	Revised Budget Estimates 20-21
Capital Receipts				
Major Account Head [Indicative Heads]				
Grants, Contribution for specific purposes	112504917	154115243	121500000	112504917
Deposits Received	12048400	1447918.20	13108400	12048400
Deposit works	3370447	1650390.80	8900000	3370447
Secured Loans	0	0	1000000	0

Unsecured Loans	0	0	0	0
Total- Capital Receipts	127923764	157213552	144508400	127923764

1. REVENUE EXPENDITURE BUDGET ESTIMATE FOR THE YEAR 2021-22

Major Account Head	Revised Estimates for 2021-22	Actual for 2021-22	Budget Estimates for 2020-21	Revised Budget Estimates 20-21
REVENUE EXPENDITURE BUDGET ESTIMATE FOR THE YEAR 2021-22				
Establishment expenses	138782778	70366552	99984000	120362678
Administrative expenses	6607023	9808792	4753500	6607023
operation & Maintenance	28226800	1372206	13893500	28226800
Interest & finance Charge	200000	42421.11	200000	200000
Revenue grant, Contribution & Subsidies	0	91915242.10	0	0
Missallaneous expenses	792000	5910565.33	0	0
Programme expenses		706766	0	792000
Total - Revenue Expenditure	174608601	180122544.54	118831000	156188501

1. CAPITAL EXPENDITURE BUDGET ESTIMATE FOR THE YEAR 2021-22

Major Account Head [Indicative Heads]	Revised Estimates for 2021-22	Actual for 2021-22	Revised Estimates for 2020-21	Actual for 2020-21
CAPITAL EXPENDITURE BUDGET ESTIMATE FOR THE YEAR 2021-22				
Fixed Assets	50275385	104846736	50275385	50432722
Capital Work -in - progress	9000000	0	9000000	0
Loans, Advances and Deposits	1300000	11755035	1300000	11430829
Other Assets	0	0	0	0
Miscellaneous Expenditure	0	0	0	0

Investments -General Fund	0	0	0	0
Investments -Other Funds	0	0	0	0
Stocks/Inventory	0	0	0	0
Total - Capital Expenditure	60575385	116601771	60575385	61863551

PARA 4.8

ASSET & LIABILITY

1. Assets & Liabilities figure for the year 2020-21

Assets & Liabilities figure for the year 2020-21			
Liabilities	Value	Asset	Value
Un Spent Balance of Grant	29,50,84,775.50	Cash in hand/Treasury/Bank	10,23,75,198.11
Loan Refundable	91,200.00	Investment	10,21,595.00
Unremitted Govt. dues [VAT, CESS, ROYALTY, IT] etc.	8,38,829.00	Advance Recoverable	16,09,007.18
Refundable deposits, [SD/EMD]	-38,82,911.00	Loan recoverable	0.00
Unpaid Bills (Electricity)	2,73,117.00	Outstanding taxes, rents and rates etc	4,26,34,557.50
Unpaid Salary, Pension and Wages	30,61,506.00	P/L Account [Cash in Treasury]	17,99,50,085.27
Total	29,54,66,516.50	Total	32,75,90,443.06
Assest over liabilities	3,21,23,926.56	Liabilities over Assets	0.00
GRAND TOTAL:	32,75,90,443.06	GRAND TOTAL:	32,75,90,443.06

1. Assets & Liabilities figure for the year 2021-22

Assets & Liabilities figure for the year 2021-22			
Liabilities	Value	Asset	Value
Un Spent Balance of Grant	35,78,80,854.27	Cash in hand/Treasury/Bank	16,61,16,582.37
Loan Refundable	91,200.00	Investment	10,60,759.00
Unremitted Govt. dues [VAT, CESS, ROYALTY, IT] etc.	9,46,934.00	Advance Recoverable	20,89,007.18
Refundable deposits, [SD/EMD]	-40,34,542.00	Loan recoverable	0.00
Unpaid Bills (Electricity)	1,97,291.00	Outstanding taxes, rents	5,00,08,386.00

		and rates etc	
Unpaid Salary, Pension and Wages	1,43,08,281.00	P/L Account [Cash in Treasury]	21,85,42,002.27
Total	36,93,90,018.27	Total	43,78,16,736.82
Assest over liabilities	6,84,26,718.55	Liabilities over Assets	0.00
GRAND TOTAL:	43,78,16,736.82	GRAND TOTAL:	43,78,16,736.82

From the table of assets and liability it is seen that the assets of this Municipality is excess over a tune of Rs. 3, 21, 23,926.56 & Rs. 6,84,26,718.55 for the year 20-21 & 21-22 respectively, which speaks that the financial position of this Municipality is sound. However the local authority is advised to increase its own revenue through collection of outstanding taxes by taking suitable step. If the financial status of this Municipality would increase it can provide better service to the urban people.

PARA 4.9

Irregular Maintenance of Accountant cashbook by deviating OMAR-2012 (osp no. 85,95-96, 189,236-237):-

During checking of the Cashbooks it is noticed that all of the cashbooks including Accountant cashbook have not been maintained properly. All are maintained in a haphazard manner. Previous audit also raised question regarding the irregular maintenance of the Cashbooks but no result has been found out by the current audit regarding maintenance of the cashbooks. The cashbooks have been maintained by the Local Authority by adhering the Rules as per OMAR- 2012 as pointed out below.

1. As per rule- 5(4) of OMAR-2012 the EO should examine the entries & the closing balance in the cash book & affix his signature in token of his having done so. The balance in cash book should be certified by EO. But while verifying the cash book, maintained by cashier no such rule has been found to be followed.
2. As per rule-6(5) of OMAR-2012 the bank book should be closed daily, the totals for the end of the day struck & the closing balance should be worked out. But while verifying the bank book it is observed that such rule has not been followed.
3. As per rule-10(2) of OMAR-2012 there should be receipt, payment, contra & journal for different types of transaction in the format of ACNT-4, 5, 6 & 7. But while observing the vouchers it has been observed that no such voucher is prepared. Only payment voucher is prepared by the ULB but it is not as per ACNT-5.
4. As per rule-10(3) of OMAR-2012, all the vouchers shall be prepared by the accountant & it should be kept by the accountant. But while checking the vouchers it is observed that some vouchers are not kept by accountant. Those vouchers are kept with other delating section although cheque is issued by the accountant.
5. As per rule-10(4) & 14 of OMAR-2012 voucher shall be numbered for each type & shall be distinctly coded for each fund. But while observing the vouchers it is found that different vouchers are not maintained for different types of fund. Rather payment is made from a single bank account irrespective of different types of fund & voucher no is serially made without considering any fund.
6. As per rule-6(6) & 97(3)(a) of OMAR-2012 the bank reconciliation statement should be prepared for each Bank account at the end of every month. But the BRS has yet not been produced to audit for verification.
7. As per rule-4(3) of OMAR-2012 Wherever the Books of Accounts are maintained manually, the Books of Accounts, Registers, Receipts, Bill books and other Accounting Records and Registers shall be affixed with the Seal of the Municipality and each of the pages of the aforesaid records shall be serially numbered. The number of pages of each Book or Register shall be certified in writing on the last page, after actual verification, by the EO or any other person duly authorized by him. While observing the manual records it is observed that this rule is not followed neither by cashier nor Accountant.
8. As per rule-23(1) of OMAR-2012 if a cheque is dishonored, then the party has to make payment in cash on Demand only along with the amount of bank charges. But while checking the cheque collection register it is observed that when cheque is bounced the same cheque or a new cheque is again deposited without collection of any charges.
9. As per rule-23(1) of OMAR-2012 if a cheque is dishonored, the dishonored cheque shall be retained by the accountant & it shall not be handed to anyone till the amount is remitted by the party. But while checking it,

came to our notice that the bounced cheques are handed to respective section rather keeping by the accountant. Also no step is taken by EO for collection of fees for bounced cheques. Also no step is taken by EO for collection of fees for bounced cheques.

10. As per rule-36(4) of OMAR-2012, all payment to employees shall be made through direct transfer to the bank account of employees. But while scrutinizing the vouchers we observed that, some officers are paid their salary through cheque. Some DLR/CLR employees are paid their salary through cash.
11. As per rule-97(3)(e) of OMAR-2012 the details of closing stock for recording the consumption of stores at the end of each month in Form-ST. While making the audit it is observed that no such stock statement is given by store keeper.
12. As per rule-88 of OMAR-2012 deposits remaining unclaimed for three consecutive financial years after refunds have fallen due shall be lapsed. But while performing the audit it is observed that no lapse deposits are maintained rather they are been paid.

General Irregularities –

During the year under audit the complete cashbook had not been produced to audit for verification. On checking of the Cashbooks it is found that the Bank wise CB position, Advance Position And cash in hand position as per the cashbook has not been mentioned. The Month wise abstract of Receipt & Expenditure has also not been worked out. The OB and CB position of the cashbook has also not been derived out by the Local authority or not mentioned in the body of the cashbook. The month wise/Year wise bank reconciliation has not been derived out. The cashbook also not signed by the competent authority during completion of the year or year ending date. Due to this audit faces a lots problem for find out the Receipt Expenditure & OB, CB position of the cashbooks. Due to incomplete manner of the cashbook/as no OB and CB position for the year 20-21 & 21-22 has found out in the cashbook, Audit has been derived out the receipt & expenditure figure on the basis of Previous year Audit Report ,Bill register of the Municipality, from all the Bank statement, PL account and Cashiers cashbook, except the SJRY cashbook & Passbook as the same has not been produced to audit till closure of the audit party. No reconciliation has been worked out and furnished in all the cash books. Besides above, details of closing balance have not been furnished at the end of each month during the year under audit. Despite of objections raised in last and previous audit reports no effective steps have yet been taken by the local authority in this regard. Hence, the EO is suggested to take effective steps to maintain all the cash books, accounts & registers as per the OMAR -2012 and compliance reported.

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

Choudwar Municipality - 2021-2022

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANK		01-04-2021	165385989.	31-03-2022	66118926.9	99267062.4	

				37		4	3	
	GRAND TOTAL			165385989.37		66118926.94	99267062.43	

Choudwar Municipality - 2020-2021

Slno	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
2	ALL BANK		01-04-2020	101782980.11	31-03-2021	98402165.92	3380814.19	
	GRAND TOTAL			101782980.11		98402165.92	3380814.19	

Reconciliation							
PARA 5.1							
The details of Closing balance as per passbook and closing balance as per cashbook as on 31.3.21 is given below.							
1. BANK CB POSITION AS PER BANK & CASH BOOK AS ON 31.3.21 (YEAR 20-21)							
SI No.	Scheme	Name of Bank	A/c number	Date	CB Pass book	CB cash book	Difference
1	NULM	UCO Bank	8490110051498	31.3.21	567850.33	567850.33	0.00
2	Biju Juba Bahini	UCO Bank	8490110070239	31.3.21	14454.10	14454.10	0.00
3	MBPY	AXIX Bank	915010033675657	31.3.21	1427312.00	1427312.00	0.00
4	IGNWP	HDFC	50100224186698	31.3.21	57543.30	57543.00	0.30
5	NSAP	AXIX Bank	918010099052440	31.3.21	9416.00	9416.00	0.00
6	IGNDP	AXIX Bank	918010049426773	31.3.21	28553.00	28553.00	0.00
7	NSAP	HDFC	50100220594149	31.3.21	145789.30	145789.00	0.30
8	IGNDP	HDFC	50100224186672	31.3.21	13879.30	13879.00	0.30
9	PDS	INDIAN BANK	50426930804	31.3.21	2960515.40	2960544.00	-28.60

10	SBM	ICICI	1013010004 88	31.3.21	42997161.0 0	42997161.0 0	0.00
11	SBM	AXIS BANK	9130100348 90163	31.3.21	13607.50	0.00	13607.50
12	SJRY				0.00	4353.00	-4353.00
			TOTAL		48236081.2 3	48226854.4 3	9226.80
13	NFBS	HDFC BANK	5010022066 8095	31.3.21	27396.30		
14	MLALAD	INDIAN BANK	2122080198 0	31.3.21	1545936.00		
15	MV GRANT	INDIAN BANK	5027393344 3	31.3.21	134414.75		
16	MPLAD	INDIAN BANK	2122080948 0	31.3.21	3316243.00		
17	MIS/ACCT SALARY	INDIAN BANK	5016602651 8	31.3.21	185547.00		
18	MF	INDIAN BANK	2122078881 1	31.3.21	2009584.77		
19	MF	AXIS BANK	9150100389 12948	31.3.21	174.00		
20	MF	CANARA BANK	3540101001 32	31.1.21	960153.00		
21	MF	HDFC BANK	5010019204 4503	31.3.21	5221646.00		
22	MF	HDFC BANK	5010009418 4262	31.3.21	1009973.00		
23	MF	UCO BANK	0849010000 9940	31.3.21	81718.11		
24	CULTURAL FUND	BANK OF INDIA	5106101100 12182	31.3.21	596212.16		
25	ABC	CANARA BANK	3540101000 969	30.7.20	0.00		
26	ELECTION	CANARA BANK	3540100100 1749	31.3.21	2828945.00		
27	CRITICAL GAP	CANARA BANK	3540101005 125	31.3.21	536239.00		
28	NRB/WATE R BODIES	HDFC BANK	5010011922 5770	31.3.21	4632081.00		
29	DEVOLUTIO N	HDFC BANK	5010018105 7140	31.3.21	562237.00		
30	UNNATI	HDFC BANK	5010022594 0557	31.3.21	7156881.00		
31	COLLEGE FUND	HDFC BANK	2873145000 0020	31.3.21	4063.04		
32	RD/PT	ICICI BANK	1013010004	30.3.21	1774100.00		

			77				
33	ARC	ICICI BANK	1013050032 42	26.2.21	7227883.00		
34	HSY	ICICI BANK	1013050032 41	30.3.21	617345.00		
35	SDP	INDIAN BANK	528703753	31.3.21	580331.00		
36	R&B	INDIAN BANK	528704496	31.3.21	7038707.85		
37	UIDSSMT	INDIAN BANK	6233575629	31.3.21	1429111		
38	POSTAL	POSTAL	458320		3744.55		
39	PL DEDUCTIO N	SBI	1060319899 0	31.3.21	349704.68		
40	14TH FC	UCO BANK	8490110016 015	31.3.21	338160.33		
41	LAND RIGH TS/JAGA MISSION	UCO BANK	0849011007 0222	31.3.21	215324.34		
42	FANNI	ICICI BANK	1013010014 41	30.3.21	3102105.00		
43	COVID-19	HDFC BANK	5010031459 8398	31.3.21	37500.00		
44	CESS POOL	INDIAN BANK	6972782986	31.3.21	23438		
			TOTAL		53546898.8 8	50175311.4 9	3371587.39
			GRAND TOTAL		101782980. 11	98402165.9 2	3380814.19

PARA 5.2

RECONCILIATION:-

The OB and CB position of the cashbook has not been derived out by the Local authority. After several verbal request and memo was issued the Local authority regarding production of the Bank wise CB position of the cashbook, the Local authority remain silent in this matter. The memo was issued in this regards did not return back. Due to lack of the above figure/data audit faces a lots of problem regarding the Reconciliation of the cashbook. The difference between the cash book balance and that of pass book of the following bank accounts is reconciled in to some extent by the audit, which is furnished below.

1. DETAILS OF RECONCILIATION BETWEEN ACCOUNTANT CASHBOOK CB POSITION AND BANK CB POSITION AS ON 31.3.21

	RECONCILIATION BETWEEN CASHBOOK CB POSITION AND BANK CB POSITION AS ON 31.3.21	
A	ACCOUNTANT	

	CASHBOOK		
	CB AS PER CASHBOOK	5,01,75,311.49	
1	Add amount credited in bank during the year 2020-21 has not been credited/shown as receipt in the cashbook	+45,71,148.00	Ref para 5.3
2	Add interest amount credited in bank during the year 2020-21 has not been credited/shown as receipt in the cashbook	+2,24,552.00	Ref para 5.3
3	Add less interest amount credited in the cashbook than actual credited in bank during the year 2020-21	+65,706.96	-do-
4	Deduct interest amount of OAP & SBM account has been credited in the cashbook as own interest	-34,716.00	-do-
5	Add IT & GST amount trf from SBM account to MF has not been shown as receipt in the cashbook	+82,023.00	
6	Deduct amount debited from bank during the year 2020-21 has not has not been reflected as expenditure in the cashbook	-96,000.00	osp 188
7	Deduct amount debited from bank during the year 2020-21 towards Bank commission has not been reflected as expenditure in the cashbook	-1,39,223.50	para 5.3
8	Deduct amount debited from bank during the year 2020-21 towards Bank commission has not been reflected as expenditure in the cashbook	-118.48	-do-
9	Add cheque issued during the year 20-21 has not been debited from the bank as on 31.3.21	+9,44,548.00	osp 207
10	Deduct previous year cheque en cashed during the year 20-21	-1,20,771.00	

11	Deduct Less EPF amount debited from the bank as compared to cashbook (osp no.136-138)	-1,77,772.00	osp no.136-138
12	Deduct expenditure shown in the cashbook towards UWEI payment, as no such amount has been debited from the bank or PL account during the year	-4,24,390.00	osp no.163
13	Deduct amount of SBM bank a/c wrongly added in MF account as receipt in previous year receipt figure of the cashbook	-13,199.50	
14	Add previous year OB diff Bank CB as on 31.3.20 41353987.10 Cashbook CB as on 31.3.20 41575867.10	-2,21,880	
15	Deduct un reconciled amount	-12,88,320.09	
	CB AS PER BANK	5,35,46,898.88	

1. DETAILS OF RECONCILIATION BETWEEN CASHBOOK CB POSITION AND BANK CB POSITION AS ON 31.3.21

RECONCILIATION BETWEEN CASHBOOK CB POSITION AND BANK CB POSITION AS ON 31.3.21		
B	SBM CASHBOOK	AXIX BANK A/C NO. 913010034890163
	CB AS PER CASHBOOK	0.00
1	Add interest amount credited in Axis bank bearing a/c no.90163 during the year 2020-21 has not been credited in cashbook	+ 408.00
2	Add OB of Axis bank a/c bearing a/c no.90163 as on 1.4.20 has not been added in the OB figure of the cashbook(kept outside of the cahbook)	+13199.50
	CB AS PER BANK	13,607.50
B	NFSA CASHBOOK	INDIAN BANK, A/C NO. 50426930804

	CB AS PER CASHBOOK	29,60,544.00
1	Deduct less expenditure shown in the cashbook vide vr.no.43/18.2.21 As per bank 363391.00 As per cashbook 363362.00	-29.00
2	Add less OB taken on cashbook on dt.1.4.20 OB as per cashbook as on 1.4.20 = 1835254.00 CB as per cashbook as on 31.3.20 = 1835254.50	+0.50
3	Deduct less expenditure shown in the cashbook vide vr.no.13/6.7.20 As per bank 378356.10 As per cashbook 378356.00	-0.10
	CB AS PER BANK	29,60,515.40
C	OAP CASHBOOK	
	CB AS PER CASHBOOK	16,82,490.00
1	Add less OB shown in the cashbook on dt.1.4.20 Bank Name OB as per Bank OB as per cashbook HDFC a/c no. 6672 = 572521.30 575521.00 HDFC a/c no. 4149 = 2492203.30 2492203.00 HDFC a/c no. 6698 = 1299307.30 1299307.00	+0.90
	CB AS PER AUDIT	16,82,490.90

PARA 5.3

RECONCILIATION FIGURE FOR THE YEAR 2020-21

1. INTEREST AMOUNT CREDITED IN BANK BUT NOT CREDITED IN THE ACCOUNTANT CASHBOOK

(for the year 2020-21) (osp no. 126)

SI No.	Scheme	Name of Bank	A/c number	DATE	INTEREST AS PER BANK	INTEREST AS PER CASHBOOK
1	NFBS	HDFC BANK	501002206680 95	1.4.20	231	0
2	MF	INDIAN BANK	21220788811	30.6.20	39086	0
3	MF	CANARA BANK	354010100132	10.12.20	12437	0
4	MF	HDFC BANK	501001920445 03	1.4.20	539	0
5	MF	HDFC BANK	501000941842 62	1.4.20	6264	0
6	ABC	CANARA BANK	354010100096 9	30.4.20	2377	0
	ABC	CANARA BANK	354010100096 9	30.7.20	2239	0
7	NRB/WATER BODIES	HDFC BANK	501001192257 70	1.4.20	38149	0
8	DEVOLUTION	HDFC BANK	501001810571 40	1.4.20	4740	0
9	UNNATI	HDFC BANK	501002259405 57	1.4.20	105201	0
10	COLLEGE FUND	HDFC BANK	287314500000 20	1.4.20	34	0
11	RD/PT	ICICI BANK	101301000477	30.12.20	13217	0
12	CESS POOL	INDIAN BANK	6972782986	31.3.21	38	0
			TOTAL		224552	0

1. EXCESS/LESS INTEREST AMOUNT CREDITED IN THE CASHBOOK THAN ACTUAL CREDITED IN BANK (osp no. 127)

SI No.	Scheme	Name of Bank	A/c number	DATE	INTEREST AS PER BANK	INTEREST AS PER CASHBOOK	DIFF
1	USER FEES	INDIAN BANK	6972762562	31.12.20	0	3062	-3062
2	MO KHATA	INDIAN BANK	7053789047	31.12.20	0	54	-54
3	MF	HDFC BANK	5010019204 4503	1.7.20	506	1012	-506
	MF	HDFC BANK	5010019204 4503	1.10.20	479	958	-479
	MF	HDFC BANK	5010019204 4503	1.1.21	6856	13712	-6856
4	MF	UCO BANK	0849010000 9940	7.4.20	1086	3634	-2548

5	CRITICAL GAP FUND	CANARA BANK	3540101005 125	1.7.20	155	555	-400
6	NRB/WATER BODIES	HDFC BANK	5010011922 5770	1.7.20	36392	4563	31829
	NRB/WATER BODIES	HDFC BANK	5010011922 5770	1.10.20	34410	4597	29813
	NRB/WATER BODIES	HDFC BANK	5010011922 5770	1.1.21	34669	4632	30037
7	COLLEGE FUND	HDFC BANK	2873145000 0020	1.7.20	32	4003.04	-3971.04
	COLLEGE FUND	HDFC BANK	2873145000 0020	1.10.20	30	4033	-4003
	COLLEGE FUND	HDFC BANK	2873145000 0020	1.1.21	30	4063	-4033
8	RD/PT	ICICI BANK	1013010004 77	30.12.20	13117	13177	-60
			TOTAL		127762	62055.04	65706.96

1. INTEREST AMOUNT OF OAP AND SBM ACCOUNT CREDITED IN ACCOUNTANT CASHBOOK AS RECEIPT (osp no. 128)

SI No.	Scheme	Name of Bank	A/c number	Date	Interest taken as per cash book
1	MBPY	AXIX Bank	91501003367565 7	30.9.20	6463.00
				31.3.21	7886.00
2	IGNWP	HDFC	50100224186698	28.7.20	7790.00
				30.10.20	4122.00
				30.1.21	1014.00
3	IGNDP	HDFC	50100224186672	28.7.20	3714.00
				30.10.20	2235.00
				30.1.21	1084.00
4	SBM	AXIS BANK	91301003489016 3	30.6.20	106.00
				30.9.20	101.00
				30.12.20	101.00
				31.3.20	100.00
			TOTAL		34716.00

1. AMOUNT CREDITED IN BANK BUT NOT CREDITED IN CASHBOOK FOR THE YEAR 21-22 MEMO NO. 75 , o s p no-128 to 132

SI No.	Scheme	Name of Bank	A/c number	Date	AMOUNT	REMARK
1	MF	HDFC BANK	501001920445 03	12.1.21	297.00	I-card settle
2				23.1.21	5,205.00	I-card settle
3				2.2.21	263.00	I-card settle

4				10.2.21	14,725.00	I-card settle
5				18.2.21	162.00	UPI Settlement
6				24.2.21	86.00	I-card settle
7				11.3.21	8,825.00	I-card settle
8				13.3.21	1,973.00	I-card settle
9				17.3.21	1,927.00	I-card settle
10				29.3.21	1,952.00	I-card settle
				total	35,415.00	
1	MF	INDIAN BANK	21220788811	30.4.20	200.00	cash deposit
2				14.5.20	100.00	cash deposit
3				18.5.20	100.00	cash deposit
4				2.6.20	100.00	cash deposit
5				5.8.20	200.00	cash deposit
6				18.8.20	100.00	cash deposit
7				5.8.20	100.00	cash deposit
8				31.8.20	100.00	cash deposit
9				2.9.20	400.00	cash deposit
10				24.9.20	200.00	cash deposit
11				1.10.20	1,000.00	cash deposit
12				6.10.20	100.00	cash deposit
13				14.10.20	200.00	cash deposit
14				19.10.20	100.00	cash deposit
15				16.11.20	200.00	cash deposit
16				17.11.20	150.00	cash deposit
17				4.12.20	150.00	cash deposit
18				10.12.20	100.00	cash deposit
19				10.12.20	200.00	cash deposit
20				28.12.20	200.00	cash deposit
				11.1.21	100.00	cash deposit
1				total	4,100.00	
2	MF	INDIAN BANK	21220788811	1.1.21	6,741.00	Batch credit
				total	6,741.00	
1	MF	INDIAN BANK	21220788811	1.4.20 to 31.3.20	27,550.00	birth certificate (551 x 50/-)
				total	27,550.00	
1	MF	INDIAN BANK	21220788811	10.6.20	1,500.00	neft return
2				10.6.20	1,500.00	neft return
3				10.6.20	1,500.00	neft return
				total	4,500.00	
1	MF	INDIAN BANK	21220788811	26.6.20	468.00	DMA-E

						Municipality
2				9.9.20	1,163.00	DMA-E Municipality
3				18.11.20	1,000.00	DMA-E Municipality
4				3.6.20	5,000.00	DMA-E Municipality
5				3.6.20	4,000.00	DMA-E Municipality
6				3.6.20	1,000.00	DMA-E Municipality
7				22.1.21	5,000.00	DMA-E Municipality
8				11.2.21	1,000.00	DMA-E Municipality
9				16.2.21	2,202.00	DMA-E Municipality
10				25.2.21	200.00	DMA-E Municipality
11				26.2.21	12,500.00	DMA-E Municipality
				total	33,533.00	
1	MF	INDIAN BANK	21220788811	17.7.20	16,000.00	SwarnaDevi agency
3				4.8.20	8,00,000.00	IBKL
				total	8,16,000.00	
1	MF	INDIAN BANK	21220788811	18.2.21	5,60,714.00	trf.from Odisha State Treasury
2				18.2.21	2,872.00	trf.from Odisha State Treasury
3				15.3.21	11,671.00	trf.from Odisha State Treasury
4				15.3.21	15,000.00	trf.from Odisha State Treasury
5				15.3.21	85,914.00	trf.from Odisha State Treasury
6				8.1.21	1,54,729.00	trf.from Odisha State Treasury
				total	8,30,900.00	
1	MF	INDIAN BANK	21220788811	8.5.20	8,31,116.00	NH 55 compensation
2				8.5.20	1,13,923.00	NH 55 compensation
				total	9,45,039.00	
1	COVID-19	HDFC BANK	501003145983	16.4.20	18,000.00	Labour Covid

			98			Grant
2	MLALAD	INDIAN BANK	21220801980	4.2.21	10,00,000.00	MLA LAD grant
3	ELECTION	CANARA BANK	354010010017 49	25.1.21	7,400.00	Election Grant
4	ELECTION	CANARA BANK	354010010017 49	18.12.20	4,000.00	Election Grant
5	JAGA MISSION	UCO BANK	084901100702 22	12.6.20	50,000.00	Jaga Mission Grant
6	HARISHANDR A	ICICI BANK	101305003241	1.4.20 to 31.3.21	6,27,000.00	Harishandra Grant
				total	17,06,400.00	
1	MF	UCO BANK	084901000099 40	3.6.20	6,000.00	neft return
2				4.8.20	2,000.00	neft return
3				20.8.20	2,000.00	neft return
4				23.10.20	2,000.00	neft return
5	MF	HDFC BANK	501000941842 62	1.4.20 to 31.3.21	93,000.00	neft return(31x 3000/-)
6					2,000.00	neft return(1x2 000/-)
7					8,000.00	neft return(1x8 000/-)
				total	1,15,000.00	
				Grand total	45,25,178.00	
1	MF	HDFC BANK	501001920445 03	12.11.20	19570.00	received from Jana Sevak Nursing Home towards Holding tax vide ch no.036 329/6.11.20
2	MF	INDIAN BANK	21220788811	6.1.21	13200.00	received from Sahara India towards House rent vide ch n o.412091/12.0 1.21
3	MF	INDIAN BANK	21220788812	29.3.21	13200.00	received from Sahara India towards House rent vide ch n o.663278/22.3. 21
				total	45970.00	
				Grand total	45,71,148.00	

1. AMOUNT DEBITED FROM BANK DURING THE YEAR 20-21 BUT NOT DEBITED FROM CASHBOOK

DURING THE YEAR 20-21 (osp 203-204)

AMOUNT DEBITED FROM BANK DURING THE YEAR 20-21 BUT NOT DEBITED FROM CASHBOOK DURING THE YEAR 20-21						
SL.NO	BANK NAME	ACCOUNT NO	SCHEMES	DATE	AMOUNT	PARTICULARS
A	INDIAN BANK	8811	MF			
1				4.4.20	236	DPP /Mcc Charge
2				4.4.20	425	DPP /Mcc Charge
3				22.4.20	73	DPP /Mcc Charge
4				4.5.20	59	DPP /Mcc Charge
5				5.5.20	78	DPP /Mcc Charge
6				6.5.20	158	DPP /Mcc Charge
7				6.5.20	708	DPP /Mcc Charge
8				7.5.20	80	DPP /Mcc Charge
9				8.5.20	977	DPP /Mcc Charge
10				12.5.20	156	DPP /Mcc Charge
11				12.5.20	71	DPP /Mcc Charge
12				16.5.20	31	DPP /Mcc Charge
13				16.5.20	59	DPP /Mcc Charge
14				21.5.20	64	DPP /Mcc Charge
15				11.6.20	80	DPP /Mcc Charge
16				16.6.20	236	DPP /Mcc Charge
17				24.6.20	560	DPP /Mcc Charge
18				24.6.20	81	DPP /Mcc Charge
19				24.6.20	240	DPP /Mcc Charge
20				24.6.20	120	DPP /Mcc

						Charge
21				24.6.20	590	DPP /Mcc Charge
				Total	5082	
22				1.4.20 to 31.3.21	1590	Neft charge
23				4.5.20	4943	cleared ch no. 552053,BSNL
24				6.5.20	10000	Cheque returned
25				6.5.20	16000	Cheque returned
26				6.5.20	10000	Cheque returned
27				19.5.20	6000	withdrawl trf, Tapan Ku sahuo
28				19.5.20	6000	Sujit sahuo
29				19.5.20	6000	Pabitra ku mohapatra
30				19.5.20	72000	Trf to MF
				Total	132533	
				Total	137615	
B	SBI	198990	MF			
1				12.3.22	649	a/c keeping fee
				Total	649	
C	CANARA BANK	1749	ELECTION			
1				4.6.20	30	Neft SC
				Total	30	
D	CANARA BANK	5125	CGF			
1				20.7.20	835	TDS
2				27.9.20	18	sms charge
3				27.12.20	18	sms charge
4				20.3.21	18	sms charge
				Total	889	
E	UCO BANK	9940	MF			
1				22.12.20	20.25	Neft Charge
				Total	20.25	
F	UCO BANK	70222	JAGA MISSION	22.12.20	20.25	Neft Charge

1				Total	20.25
				Grand Total	139223.50

1. EXCESS AMOUNT DEBITED FROM BANK AS COMPARED TO CASHBOOK (osp 206)

SL.NO	VR.NO/DT	AMOUNT AS PER CASHBOOK	AMOUNT DEBITED AS PER BANK	DIFF	A/C NO/BANK
1	209/12.5.20	16362	16368	-6	8811/INDIAN BANK
2	279/29.5.20	490809	490838	-29	8811/INDIAN BANK
3	971/28.1.21	6205	6207.65	-2.65	9940/UCO BANK
4	976/1.2.21	52277	52282	-5	8811/INDIAN BANK
5	1068 TO 1069/24.2.21	172250	172267.41	-17.41	9940/UCO BANK
6	27.4.20	990000	990058.42	-58.42	9940/UCO BANK
	TOTAL	1727903	1728021.48	-118.48	

1. CHEQUE ISSUED DURING THE YEAR 2020-21 BUT NOT DEBITED FROM BANK DURING THE YEAR 2020-21 OR AS ON 31.3.21 (osp 207)

SL.NO	VOUCHER NO./DT	AMOUNT	PARTICULARS	CHEQUE NO	ACCOUNT NO
1	659/14.9.20	200	Paid to TPCODL	409405	SBI, 990
2	727/13.10.20	156756	Paid to TPCODL, Cuttack towards electricity dues		INDIAN ,8811
3	728/13.10.20	12733	Paid to TPCODL, Cuttack towards electricity dues		INDIAN ,8812
4	956/22.1.21	100	Paid to TPCODL		SBI, 990
5	1001/16.2.21	16710	DCPS of Sri Debashis Mohapatra for 11/20 to 1/21		SBI, 990
6	1090/16.3.21	5570	DCPS of Sri Debashis Mohapatra for		SBI, 990

			2/21		
7	1163/30.3.21	449450	paid to EESL towards maint.activity of LED streetlight for 1.4.20 to 30.11.20	859916	SBI, 990
8	1165/30.3.21	11786	Paid to TPCODL, Cuttack towards electricity dues for guest house	859917	SBI, 990
9	1166/30.3.21	80224	Paid to TPCODL, Cuttack towards electricity dues of office building	859917	SBI, 990
10	1168/30.3.21	67926	Paid to TPCODL, Cuttack towards electricity dues of Charbatia area	859908	SBI, 990
11	1169/30.3.21	115292	Paid to TPCODL, Cuttack towards electricity dues of office building, Town hall	859907	SBI, 990
12	1170/30.3.21	27801	Paid to TPCODL, Cuttack towards electricity dues of guest house, Kalayan Mandap	859911	SBI, 990
	Total	944548			

PARA 5.4

BANK CB POSITION AS PER BANK & CASH BOOK AS ON 31.3.22 (YEAR 21-22)

SI No.	Scheme	Name of Bank	A/c number	Date	CB Pass book	CB cash book	Difference
1	NULM	UCO Bank	8490110051 498	31.3.22	0.00	0.00	0.00
2	Biju Juba Bahini	UCO Bank	8490110070 239	31.3.22	14837.10	14837.10	0.00
3	MBPY	AXIX Bank	9150100336 75657	31.3.22	4238.00	4238.00	0.00
4	MBPY	ICICI	1013010004 85	12.3.22	1232092.00	1232092.00	0.00
5	IGNWP	HDFC	5010022418	31.3.22	717.30	717.30	0.00

			6698				
6	IGNWP	SBI	4039233270 2	12.3.22	40721.00	40721.00	0.00
7	NSAP	AXIX Bank	9180100990 52440	31.3.22	9701.00	9701.00	0.00
8	IGNDP	AXIX Bank	9180100494 26773	31.3.22	14054.00	14054.00	0.00
9	IGNDP	SBI	4039234676 0	12.3.22	17201.00	17201.00	0.00
10	IGNDP	HDFC	5010022418 6672	31.3.22	169.30	169.30	0.00
11	NSAP	HDFC	5010022059 4149	31.3.22	1107.30	1107.30	0.00
12	IGNOAP	SBI	4039225155 1	12.3.22	54801.00	54801.00	0.00
13	PDS	INDIAN BANK	5042693080 4	31.3.22	2231549.40	2231549.40	0.00
14	SBM	ICICI	1013010004 88	29.01.22	0.00	0.00	0.00
15	SBM	Axis Bank	9130100348 90163	31.3.22	14020.50	0.00	14020.50
16	SJRY			31.3.22	0.00	4353.00	-4353.00
17	HSY	ICICI BANK	1013050032 41	11.3.22	1075345.00	1048345.00	27000.00
18	MISSION SHAKTI	HDFC BANK	5010043841 1081	31.3.22	3450124	3450124	0.00
			TOTAL		8160677.90	8124010.40	36667.50
19	NFBS	HDFC BANK	5010022066 8095	31.3.21	13289.60		
20	MLALAD	INDIAN BANK	2122080198 0	31.3.22	1212316.00		
21	MV GRANT	INDIAN BANK	5027393344 3	31.3.22	139050.75		
22	MPLAD	INDIAN BANK	2122080948 0	31.3.22	2906209.00		
23	MIS/ACCT SALARY	INDIAN BANK	5016602651 8	31.3.22	190987.00		
24	MF	INDIAN BANK	2122078881 1	31.3.22	1689924.77		
25	MF	AXIS BANK	9150100389 12948	31.3.22	178.00		
26	MF	CANARA BANK	3540101001 32	31.3.22	643891.00		
27	MF	HDFC BANK	5010019204 4503	31.3.22	673509.50		
28	MF	HDFC BANK	5010009418	31.3.22	2330008.00		

			4262				
29	MF	UCO BANK	0849010000 9940	31.3.22	406548.50		
30	CULTURAL FUND	BANK OF INDIA	5106101100 12182	31.3.22	613691.16		
31	ABC	CANARA BANK	3540101000 969	31.3.22	0.00		
32	ELECTION	CANARA BANK	3540100100 1749	31.3.22	643891.00		
33	ELECTION	INDIAN BANK	7171865764	31.3.22	223000.00		
34	CRITICAL GAP FUND	CANARA BANK	3540101005 125	31.3.22	497576.00		
35	NRB/WATE R BODIES	HDFC BANK	5010011922 5770	31.3.22	4985173.00		
36	DEVOLUTIO N	HDFC BANK	5010018105 7140	31.3.22	579295.00		
37	UNNATI	HDFC BANK	5010022594 0557	31.3.22	21619311.0 0		
38	COLLEGE FUND	HDFC BANK	2873145000 0020	31.3.22	436444.04		
39	RD/PT	ICICI BANK	1013010004 77	31.3.22	1827925.00		
40	ARC	ICICI BANK	1013050032 42	31.3.22	7425679.00		
41	SDP	INDIAN BANK	528703753	31.3.22	597345.00		
42	R&B	INDIAN BANK	528704496	31.3.22	9598626.85		
43	UIDSSMT	INDIAN BANK	6233575629	31.3.22	1484443		
44	POSTAL	POSTAL	458320	31.3.22	3744.55		
45	PL DEDUCTIO N	SBI	1060319899 0	31.3.22	1155579.08		
46	14TH FC	UCO BANK	8490110016 015	31.3.22	346694.33		
47	LAND RIGH TS/JAGA MISSION	UCO BANK	0849011007 0222	31.3.22	976314.34		
48	FANNI	ICICI BANK	1013010014 41	30.3.22	677583.00		
49	15TH FC	HDFC BANK	5010043523 6180	31.3.22	56824782		
50	COVID-19	HDFC BANK	5010031459 8398	31.3.22	38638.00		

51	AWC	HDFC BANK	5010041110 6411	31.3.22	33694931		
52	CESS POOL	INDIAN BANK	6972782986	31.3.22	71196		
53	USER FEE	INDIAN BANK	6972762562	31.3.22	2632163		
54	MO KHATA	INDIAN BANK	7053789047	31.3.22	65374		
			TOTAL		157225311.47	57994916.54	99230394.93
			GRAND TOTAL		165385989.37	66118926.94	99267062.43

PARA 5.5

The difference between the cash book balance and that of pass book of the following bank accounts is reconciled which is furnished below.

1. DETAILS OF RECONCILIATION BETWEEN ACCOUNTANT CASHBOOK CB POSITION AND BANK CB POSITION AS ON 31.3.22

RECONCILIATION BETWEEN CASHBOOK CB POSITION AND BANK CB POSITION AS ON 31.3.22			
A	ACCOUNTANT CASHBOOK		
	CB AS PER CASHBOOK	5,79,94,916.54	
1	Add amount credited in bank during the year 2021-22 has not been credited/shown as receipt in the cashbook	+5,17,63,529.50	Ref para 5.6
2	Add interest amount credited in bank during the year 2021-22 has not been credited/shown as receipt in the cashbook	+22,07,237.00	-do-
3	Add amount transferred from grant fund to MF has not been shown as receipt in the cashbook during the year 2021-22	+1,25,93,768.00	
	Add interest amount received from FFD a/c during the year has not been shown as receipt in the cashbook	+2,08,82,316.00	
4	Add PDS Amount trf From PDS fund to MF for Purchase of PDS	+4,69,138.00	

	commodities has not been entered in the cash book as receipt		
5	Deduct Amount trf from MF to OAP a/c towards disbursement of OAP has not been shown as expenditure in the cashbook	-2,59,000.00	para 5.6
6	Deduct amount debited from NFBS a/c has not been shown as expenditure in the cashbook	-14800.00	-do-
7	Deduct amount debited from bank towards bank commission, neft charges & etc during the year 21-22 ,has not been shown as expenditure in the cashbook	-41410.01	-do-
8	Deduct PDS payment made from MF has not been shown as expenditure in the cashbook	-4,03,951.20	
9	Deduct excess grant shown as credited in the cashbook but no such grant has been credited in bank during the year 21-22 24.12.21 1450000 MLA LAD 4.1.22 398100 IEC/PA COMPONENT 3.3.22 997333 STATE SHARE 14.3.22 500000 CGF	-33,45,433.00	
10	Add cheque issued during the year 20-21 has not been debited from the bank as on 31.3.21	+17,13,944.00	
11	Add un reconciled amount	+1,36,65,056.94	
	CB AS PER BANK	15,72,25,311.47	

1. DETAILS OF RECONCILIATION BETWEEN ASHBOOK CB POSITION AND BANK CB POSITION AS ON 31.3.22

RECONCILIATION BETWEEN CASHBOOK CB POSITION AND BANK CB POSITION AS ON 31.3.22		
A	SBM CASHBOOK	AXIX BANK A/C NO. 913010034890163
	CB AS PER CASHBOOK	0.00
1	Add interest amount credited in Axis bank bearing a/c no.90163 during the year 2021-22 has not been credited in cashbook	+ 413.00
2	Add OB of Axis bank a/c bearing a/c no.90163 as on 1.4.21 has not been added in the OB figure of the cashbook(kept outside of the cash book)	+13607.50
	CB AS PER BANK	14,020.50
B	HARISHANDRA CASHBOOK	ICICI BANK A/C NO.101305003241
	CB AS PER CASHBOOK	1048345.00
	Add amount paid to 9 no's of HSY beneficiaries vide ch. No. 002365/30.3.22 has not been debited from bank as on 31.3.22	+27000.00
	CB AS PER BANK	1075345.00

PARA 5.6

RECONCILIATION STATEMENT

1. AMOUNT CREDITED IN BANK BUT NOT CREDITED IN CASHBOOK for the year 21-22 OSP.NO. 145 TO 150,154

AMOUNT CREDITED IN BANK BUT NOT CREDITED IN CASHBOOK for the year 21-22						
SL.NO	BANK NAME	ACCOUNT NO	SCHEME	DATE	AMOUNT	PARTICULARS
A	INDIAN BANK	8811	MF			
1				3.4.21	25,381.00	BSNL ,Odisha
				Total	25,381.00	
2				5.4.21	3,245.00	DMA- E Municipality
3				13.4.21	505	DMA- E Municipality
4				29.4.21	7,500.00	DMA- E

						Municipality
5				5.5.21	380	DMA- E Municipality
6				15.5.21	13,000.00	DMA- E Municipality
7				20.5.21	1,604.00	DMA- E Municipality
8				21.5.21	1,247.00	DMA- E Municipality
9				25.5.21	500	DMA- E Municipality
10				2.6.21	3,420.00	DMA- E Municipality
11				11.6.21	8,000.00	DMA- E Municipality
12				21.6.21	2,500.00	DMA- E Municipality
13				28.6.21	5,000.00	DMA- E Municipality
				Total	46,901.00	
14				7.5.21	17,151.00	Cash deposit
15				15.7.21	1,000.00	Cash deposit
				Total	18,151.00	
16				11.5.21	56,387.00	sale center amount, PDS section
17				24.6.21	1,17,960.00	sale center amount, PDS section
18				8.9.21	1,00,482.00	sale center amount, PDS section
					2,74,829.00	
21				21.6.21	5,000.00	trade license
22				21.6.21	5,000.00	parking
23				21.6.21	5,000.00	neft trf
24				21.6.21	5,000.00	neft trf
25				6.9.21	5,000.00	ch no.505173
				Total	25,000.00	
26				11.10.21	2,915.00	clg ch.-709506
27				7.1.22	9,861.00	clg ch.-680974
				Total	12,776.00	
28				30.7.21	9,823.00	vr.trf
				17.11.21	5,490.00	vr.trf from THE

						SAMAYA
29				23.11.21	20,000.00	trf from SB cashbook
				Total	35,313.00	
30				3.8.21	1,31,469.00	O.S.T
31				21.8.21	1,01,562.00	O.S.T
32				14.3.22	5,60,714.00	O.S.T
					7,93,745.00	
19				28.5.21	37,760.00	reverse from biraj chemicals
20				2.6.21	7	orissa computer
33				30.9.21	25,311.00	rev due
34				27.10.21	41,314.00	rev due
35				17.1.22	14,388.00	D.A arrear of Mahadev Jena
36				17.1.22	8,445.00	D.A arrear of Raju naik
					1,27,225.00	
				Total	13,59,321.00	
B	HDFC	44503	MF			
1				28.5.21	1,208.00	I card settle
2				29.5.21	2,970.00	I card settle
3				5.6.21	1,075.00	UPI settle
4				17.7.21	2,159.00	I card settle
5				23.7.21	3,550.00	UPI settle
6				27.7.21	110	I card settle
7				28.7.21	306	I card settle
8				29.7.21	898	I card settle
9				30.7.21	4,542.00	I card settle
10				3.8.21	1,753.00	I card settle
11				7.8.21	620	I card settle
12				9.8.21	1,740.00	I card settle
13				11.8.21	536.5	UPI settle
14				11.8.21	1,243.00	I card settle
15				12.8.21	4,188.00	I card settle
16				18.8.21	607	I card settle
17				19.8.21	8,262.00	I card settle
18				24.8.21	3,560.00	I card settle
19				25.8.21	1,801.00	I card settle
20				26.8.21	342	I card settle

21				27.8.21	5,781.00	I card settle
22				28.8.21	154	I card settle
23				3.9.21	8,564.00	I card settle
24				4.9.21	1,507.00	I card settle
25				5.9.21	3,306.00	I card settle
26				7.9.21	942	I card settle
27				8.9.21	494	I card settle
28				9.9.21	249	I card settle
29				21.12.21	1,308.00	I card settle
30				21.12.21	52	UPI settle
31				12.1.22	50	I card settle
32				17.1.22	192	UPI settle
33				22.1.22	50	I card settle
34				10.2.22	50	I card settle
35				20.2.22	913	I card settle
36				23.2.22	551	I card settle
37				24.2.22	462	I card settle
38				1.3.22	726	I card settle
39				3.3.22	3,621.00	I card settle
40				11.3.22	3,444.00	I card settle
41				29.3.22	7,899.00	I card settle
42				31.3.22	2,787.00	I card settle
				Total	84,572.50	
43				19.11.21	7,460.00	Neft return, Ashok ku saho
44				19.11.21	6,747.00	Neft return, SK. Rajuddin
45				19.11.21	6,124.00	Neft return, SK. Dilbar mohammad
46				19.11.21	5,555.00	Neft return, Rusi Nayak
47				19.11.21	2,697.00	Neft rejection
48				15.1.22	7,032.00	Neft return, Reject
					35,615.00	
				Total	1,20,187.50	
C	SBI	198990	MF			
1				28.4.21	10,540.00	Trf from O.S.T
2				25.8.21	724	Trf from O.S.T
3				29.9.21	4,69,975.00	Trf from O.S.T

4				29.9.21	1,105.00	Trf from O.S.T
5				22.10.21	671	Trf from O.S.T
6				4.12.21	82,667.00	Trf from O.S.T
7				8.12.21	1,065.00	Trf from O.S.T
8				7.1.22	885	Trf from O.S.T
9				13.1.22	863	Trf from O.S.T
10				10.2.22	607	Trf from O.S.T
11				11.3.22	472	Trf from O.S.T
12				23.3.22	11,671.00	Trf from O.S.T
				Total	5,81,245.00	
D	ICICI	3242	MF			
1				9.6.21	1,16,576.00	Trf from O.S.T
2				7.7.22	6,000.00	Neft return, Sanjay Kumar Samal
3				22.2.22	6,667.00	Neft return,
4				22.2.22	8,000.00	Neft return, Hena Sahoo
5				22.2.22	8,000.00	Neft return, Shyam sunder behera
				Total	1,45,243.00	
E	HDFC	4262	MF			
1				6.5.21	6,000.00	Account does not exist SK. Rajuddin
2				6.5.21	6,000.00	Account closed, SK. Kamal Mustfa
3				2.6.21	5,976.00	Account does not exist,Duroyan Panda
4				31.3.22	4,32,731.00	Holding tax received from OPTCL vide ch no. 264622,but not credited in cashiers cashbook
5				31.3.22	2,94,089.00	Holding tax received from OPTCL vide ch no. 130250,but not credited in

						cashiers cashbook
				Total	7,44,796.00	
F	HDFC	20	College Fund			
1				9.4.21	3,00,000.00	RTGS credit,Grant
2				1.11.21	1,25,000.00	RTGS credit,Grant
				Total	4,25,000.00	
G	HDFC	6411	AWC			
1				26.4.21	3,29,00,000.00	RTGS credit,G rant,DSWO
				Total	3,29,00,000.00	
H	HDFC	5764	ELECTION			
1				17.3.22	4,10,250.00	NEFT,OST
2				21.3.22	1,83,200.00	NEFT,Asst. Collector
3				25.3.22	57,050.00	NEFT,OST
				Total	6,50,500.00	
I	CANARA BANK	1749	ELECTION			
1				16.4.21	2,59,000.00	NEFT Credit
2				24.11.21	6,000.00	NEFT Credit
				Total	2,65,000.00	
J	INDIAN BANK	3443	MV TAX			
				15.9.21	685	Batch Credit
1				Total	685	
K	HDFC	36180	15TH FC			
				5.1.22	70,00,000.00	XV grant forUHW
				Total	70,00,000.00	
L	INDIAN BANK	2562	USER FEES			
1				3.6.21	200	Swachha Sathi
2				15.5.21	200	Swachha Sathi
3				25.10.21	200	Swachha Sathi
				Total	600	
M	INDIAN BANK	89047	MO KHATA			
1				31.3.22	42,000.00	NREGA Payment
				Total	42,000.00	
N	UCO BANK	9940	MF			
				19.6.21	18,000.00	Neft return

						from St.Vendor
				14.7.21	6,000.00	Refund due to wrong IFSC no.
				22.7.21	18,000.00	Neft return from St.Vendor
				23.9.21	6,90,809.00	Trf from E.O
				27.12.21	18,000.00	Neft return from St.Vendor
				Total	7,50,809.00	
0	UCO BANK	70222	Jaga Mission	10.1.22	5,25,000.00	
				10.1.22	2,10,000.00	
				Total	7,35,000.00	
P	PL Account		MLA LAD		60,43,143.00	
				Total	60,43,143.00	
					5,17,63,529.50	

1. AMOUNT DEBITED FROM BANK DURING THE YEAR 21-22 BUT NOT DEBITED FROM CASHBOOK DURING THE YEAR 21-22 OSP NO. 151-153

AMOUNT DEBITED FROM BANK DURING THE YEAR 21-22 BUT NOT DEBITED FROM CASHBOOK DURING THE YEAR 21-22						
SL.NO	BANK NAME	ACCOUNT NO	SCHEME	DATE	AMOUNT	PARTICULARS
A	INDIAN BANK	8811	MF			
1				6.5.21	472	Bank Charge
2				1.4.21 TO 31.3.22	1710	EWC charge (Rs.18 x 95 nos)
3				31.7.21	472	Bank Charge
4				7.8.21	94	Bank Charge
				2.12.21	5	Neft charge
5				24.1.22	2	Bank Charge
				Total	2755	
B	SBI	198990	MF			
1				5.4.21	6131	IT
5				12.3.22	649	a/c keeping fee
6				17.3.22	9000	Online tax collection(Rs.1500 x6 nos)
7				17.3.22	16500	Online tax collection(Rs.1500 x11 nos)

				Total	32280	
C	ICICI	3242	ARC/MF			
1				15.2.22	259000	Cash paid self for O.A.P
				Total	259000	
D	HDFC	68095	NFBS			
1				24.9.21	14800	Paid to santosh ku. Pani vide Ch no. 0004/24.9.21
2				15.11.21	17.70	sms charge
				Total	14817.70	
E	HDFC	6411	AWC			
1				15.11.21	17.70	sms charge
				Total	17.70	
F	CANARA BANK	1749	ELECTION			
4				5.5.21	30	Neft SC
5				25.5.21	6	Neft SC
6				29.6.21	18	Neft SC
7				2.12.21	29	Neft SC
				Total	83	
G	CANARA BANK	5125	CGF			
1				17.5.21	18	sms charge
2				2.11.21	30	Cheque book issue charge
3				23.12.21	18	sms charge
4				19.3.22	18	sms charge
				Total	84	
H	CANARA BANK	132	MF			
1				30.3.22	30	Neft Charge
				Total	30	
I	UCO BANK	9940	MF			
1				22.6.21	5.61	Neft Charge
2				25.6.21	5744	Ch no. 70
				Total	5749.61	
K	INDIAN BANK	2562	USER FEE			
1				31.5.21	118	Bank charge

2			29.7.21	5	Neft Charge
3			4.9.21	68	CHASE accm
4			17.2.22	30	CHASE accm
5			5.3.22	142	Bank charge
6			10.3.22	30	CHASE accm
			Total	393	
			Grand Total	315210.01	

1. Interest amount credited in bank during the year 2021-22 but not credited in cashbook

Interest amount credited in bank during the year 2021-22 but not credited in cashbook				
SI No.	Scheme	Name of Bank	A/c number	Intreest
1	NFBS	HDFC BANK	50100220668095	711
2	MLALAD	INDIAN BANK	21220801980	40473
3	MV GRANT	INDIAN BANK	50273933443	3646
4	MPLAD	INDIAN BANK	21220809480	89966
5	MIS/ACCT SALARY	INDIAN BANK	50166026518	5440
6	MF	INDIAN BANK	21220788811	17272
7	MF	AXIS BANK	915010038912948	4
8	MF	CANARA BANK	354010100132	28149
9	MF	HDFC BANK	50100192044503	90011
10	MF	HDFC BANK	50100094184262	12557
11	MF	UCO BANK	08490100009940	7111
12	CULTURAL FUND	BANK OF INDIA	510610110012182	17479
13	ABC	CANARA BANK	3540101000969	0
14	ELECTION	CANARA BANK	35401001001749	70019
15	ELECTION	INDIAN BANK	7171865764	0
16	CRITICAL GAP FUND	CANARA BANK	3540101005125	23958
17	NRB/WATER BODIES	HDFC BANK	50100119225770	141092
18	DEVOLUTION	HDFC BANK	50100181057140	17058
19	UNNATI	HDFC BANK	50100225940557	263969
20	COLLEGE FUND	HDFC BANK	28731450000020	7381
21	RD/PT	ICICI BANK	101301000477	53825
22	ARC	ICICI BANK	101305003242	0
23	SDP	INDIAN BANK	528703753	17014
24	R&B	INDIAN BANK	528704496	2360
25	UIDSSMT	INDIAN BANK	6233575629	1708
26	POSTAL	POSTAL	458320	0

27	PL DEDUCTION	SBI	10603198990	8758
28	14TH FC	UCO BANK	8490110016015	8534
29	LAND RIGHTS/JAGA MISSION	UCO BANK	08490110070222	5622
30	FANNI	ICICI BANK	101301001441	50890
31	15TH FC	HDFC BANK	50100435236180	352987
32	MISSION SHAKTI	HDFC BANK	50100438411081	17751
33	COVID-19	HDFC BANK	50100314598398	1138
34	AWC	HDFC BANK	50100411106411	794949
35	CESS POOL	INDIAN BANK	6972782986	1197
36	USER FEE	INDIAN BANK	6972762562	54024
37	MO KHATA	INDIAN BANK	7053789047	184
			TOTAL	2207237

1. CHEQUE ISSUED DURING THE YEAR 2021-22 BUT NOT DEBITED FROM BANK DURING THE YEAR 2021-22 OR AS ON 31.3.22 OSP NO.155-156

AMOUNT DEBITED FROM CASHBOOK BUT NOT DEBITED FROM BANK for the year 21-22

SL.NO	VOUCHER NO./DT	AMOUNT	PARTICULARS	CHEQUE NO	ACCOUNT NO
1	177/2.6.21	1000	Paid to Pawan Manisha & Associates for TDS filing	854933	SBI, 990
2	221/8.6.21	3030	pension contribution of LFS staff for 5/21	859945	SBI, 990
3	222/8.6.21	27075	pension contribution of Non- LFS staff for 5/21	859945	SBI, 990
4	546/4.10.21	3030	pension contribution of LFS staff for 9/21		SBI, 990
5	547/4.10.21	27075	pension contribution of Non- LFS staff for		SBI, 990

			9/21		
6	630/4.11.21	3030	pension contribution of LFS staff for 10/21		SBI, 990
7	631/4.11.21	27075	pension contribution of Non- LFS staff for 10/21		SBI, 990
8	732/10.12.21	3030	pension contribution of LFS staff for 11/21		SBI, 990
9	733/10.12.21	28536	pension contribution of Non- LFS staff for 11/21		SBI, 990
10	473/20.9.21	13526	NPS for the period 8/21		
11	539/4.10.21	13536	NPS for the period 9/21		
12	624/4.11.21	14796	NPS for the period 10/21		
13	726/10.12.21	14797	NPS for the period 11/21		
14	493/27.9.21	24948	Paid to 3 no's of labourers towards maintenance of park for 8/21		UCO 9940
15	531/	20000	Adv.Paid to Piyush Ku Sahoo towards celebration of Azadi Ki Amrut Mohostav		
16	874/28.2.22	12544	DCPS of sri debashis Mohapatra for 10/21 & 11/21		SBI, 990
17	875/28.2.22	28950	PT for the period 9/21,10/21,11/21		SBI, 990
18	902/9.3.22	187253	CPF for the period 2/22		UCO 9940
19	903/9.3.22	50269	LIC for the period 2/22	859961	SBI, 990
20	905/9.3.22	87825	EPF for the period 2/22		SBI, 990
21	948/29.3.22	969893	Paid to TPCODL,		HDFC 36180

			Cuttack towards electricity dues	
22	949/29.3.22	114026	Paid to TPCODL, Cuttack towards electricity dues	HDFC 4262
23	950/29.3.22	17500	Paid to High Flyer Engg. Towards supply of Sanitary Napkin Machine with Smoke controll unit	ICICI 3242
24	951/29.3.22	21200	Paid to High Flyer Engg. Towards supply of 4 no's of Flying Insect controll Machine	ICICI 3242
	Total	1713944		

PARA 5.7

Operation of more than one Bank Account for single Scheme/ Cash Book (osp no.81-82) :-

The Government of Odisha has prohibited operation of multiple nos. of Bank Pass Books for single Scheme/ Single Cash Book without fail. But in contravention to the aforesaid instruction, the following Bank Accounts were in operation in Choudwar Municipality Cash Book during the financial year 2020-21 and 21-22. Previous audit also raised objection in this matter. But the Local Authority is looked remain silent in this matter. From the cashbook it is also observed that Instead of closing the accounts, the local authority added /opened more accounts in the same scheme. As no further steps has been taken by the Local Authority during the year 20/21 & 21-22 regarding closing of those Accounts , audit needs clarification from the Local Authority that for what reason, more than one bank account for single scheme/ cash book have been maintained.

Details given below

1. Operation of more than one Bank Account for single Scheme/ Cash Book for the year 20-21

SI No.	Scheme	Name of Bank	A/c number
1	OAP	AXIX Bank	915010033675657
2	OAP	HDFC	50100224186698
3	OAP	AXIX Bank	918010099052440
4	OAP	AXIX Bank	918010049426773
5	OAP	HDFC	50100220594149
6	OAP	HDFC	50100224186672
7	SBM	ICICI	101301000488
8	SBM	AXIS BANK	913010034890163

1. Operation of more than one Bank Account for single Scheme/ Cash Book for the year 21-22

SI No.	Scheme	Name of Bank	A/c number
1	OAP	AXIX Bank	915010033675657
2	OAP	ICICI	101301000485
3	OAP	HDFC	50100224186698
4	OAP	SBI	40392332702
5	OAP	AXIX Bank	918010099052440
6	OAP	AXIX Bank	918010049426773
7	OAP	SBI	40392346760
8	OAP	HDFC	50100224186672
9	OAP	HDFC	50100220594149
10	OAP	SBI	40392251551
11	SBM	ICICI	101301000488
12	SBM	Axis Bank	913010034890163
13	ELECTION	CANARA BANK	35401001001749
14	ELECTION	INDIAN BANK	7171865764

PARA 5.8

1. Transaction not made through P/L Account (osp no.83):

As per Rule 85(1) of the OM Rules, 1953 all moneys received on account of the Municipality should be remitted intact to the Treasury immediately. But during the year under audit it is seen that funds collected through receipt books are directly deposited in bank account other than the PL account deviating provision. Therefore it is suggested that all collection money should be deposited in to PL account as per OM rules 1953 towards financial transaction in stead of saving bank pass book account.

1. Clarification wanting regarding non- maintenance of Flexi Accounts for parking of funds of centrally sponsored schemes (osp no.83-84) :

As per finance department Letter no-35425/dt-12.10.12 all department were asked to instruct the implementing agencies which are authorized to keep the central scheme and state scheme on any nationalized/scheduled bank accounts to convert in flexi accounts. So that higher interest accrued from the scheme funds can be ploughed to expand the converse of the scheme without affecting fund flow for the scheme.

On scrutiny of the cash book w.r.t different savings pass book. It was seen that only two or three flexi account have been operated during the financial year i.e.20-21 & 2021-22 violating the instructions given by the finance department for non-operation of flexi account for the above period.

Objection memo was issued in this regard did not return back. Though instructions of finance department was given from 20.10.2012, The Local Authority has not followed the instructions for which the Choudwar Municipality has sustained loss of huge interest every year. However it is once again advised to convert the saving account in to flexi account for all centrally sponsored scheme and compliance reported to audit.

1. Regularisation of Dormant Postal Account (osp no. 84):

Postal account bearing no.458320 has not been operated since 5.10.94. So steps need be taken to regularize the account before close of audit and compliance reported.

PARA 5.9 COMMENT

Reconciliation of difference between Cash Book Bank Balance and Pass Book Bank Balance :-

As required under Rule 128 of O.M. Rules, 1953, the cash book shall be balanced at the close of every month and signed by the Executive Officer in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures and shall be agreed with the balance shown in the pass book of the Municipality. As per Letter No.15847/F., dtd.27.04.2013 of Finance Department, the DDO shall maintain a Register for reconciliation of receipts and disbursements of scheme funds. But no such reconciliation has been done either at the end of the each month or at the end of the financial year.

G.O. No.690/F., XIV-AUD-1/2003, dtd.21.01.2009 speaks that the officers who are statutorily assigned with the task of reconciliation of discrepancies in bank accounts and analyzing closing balance, should perform their statutory responsibilities without leaving the Local Body accounts in a mess giving scope for diversion of Govt. Grants, miss utilization and misappropriation of public funds etc. also warned the erring officers in charge of accounts need be brought to book.

As per letter No.15847/F., dtd.27.04.2013 of Finance Department, the DDO shall maintain a register of reconciliation of receipts and disbursements of scheme funds. During the course of audit, it was revealed that bank reconciliation statement was not prepared and register of reconciliation was not maintained by the Accountant. The Executive Officer has not exercised any supervision over the duty entrusted to the Accountant for reconciliation of bank pass book with Cash Book. Due to non-reconciliation of bank pass book with Cash Book, the exact difference between the bank pass book and Cash Book could not be ascertained.

Further, non-reconciliation of bank pass book with Cash book may lead to miss-utilization, misappropriation and embezzlement of funds. If any miss-utilization, misappropriation and embezzlement of fund detected in future, the Accountant and Executive Officer will be held responsible. However, the present audit took pain to reconcile the difference between cash book and pass book to some extent of some accounts as detailed above as far as possible.

The local authority is once again suggested to prepare and produce the bank reconciliation statement as on 31-03-22 to next audit for verification. It would be seen w. r. t the Para-4 & Para -5 that there lies a difference of Rs.1288320.09 & Rs. 1,36,65,056.94 between the balance as per cash book and pass book balance as on 31.03.21 & 31.3.22 .

The local authority is hereby suggested to take efforts to reconcile the bank difference with the cash book at an early date under compliance reported to audit.

PARA: 6 STOCK POSITION

Choudwar Municipality - 2021-2022

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	ALL	0	0	0	0.00	0	Details are given below

Choudwar Municipality - 2020-2021

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
2	ALL	0	0	0	0.00	0	Details are given below

Comments

2020-2021	stock						
Sl no	Material/Item	Opening balance	Receipt	Issued	Closing as per Audit	As per stock register	Remarks
1	Small Fogging Machine	2	0	0	2	2	SR Page no-46
2	Spray Machine	3	0	0	3	3	SR Page no-45
3	Computer	8	2	0	10	10	SR Page no-9
4	Laptop	1	1	0	2	2	SR Page no-9
5	Printer	8	2	0	10	10	SR Page no-9
6	Xerox And Fax Machine	1	0	0	1	1	SR Page no-13
7	Videocon LED	1	0	0	1	1	SR Page no-14
8	Voltas AC	10	0	0	10	10	SR Page no-19
9	Table Top	2	0	0	2	2	SR Page no-7
10	Bench	2	0	0	2	2	SR Page no-6
11	Almirah	40	7	0	47	47	SR Page no-165,167
12	Table	55	11	0	66	66	SR Page no-164

13	Table glass	4	1	0	5	5	SR Page no-142
14	Stool	2	0	0	2	2	SR Page no 10
15	Chair	123	13	0	133	133	SR Page no 166,168
16	Wall fan	29	0	0	29	29	SR Page no 212
17	Ceiling Fan	42	0	0	42	42	SR Page no 210
18	Wheel barrow	40	45	0	85	85	SBM Vol-32 page no-161
19	Dustbin	51	45	0	96	96	SBM Vol-32 page no-76
20	Beling Machine	0	2	0	2	2	SBM SR Page no 1-2
21	Twin Sheft Shidder Machine	0	3	0	3	3	SBM SR Page no 13
22	IOTA Dessl motor	0	1	0	1	1	SBM SR Page no 14
23	Sanitary napkin incinerator with Smoke control unit	0	1	0	1	1	SBM SR Page no 11
24	36-40 wt Tube Light stater	275	0	0	275	275	SR page no 5
25	36-40 wt Tube Light	0	0	0	0		SR Page No-12
26	36-40 wt Tube Light holder	548	0	0	548	548	SR Page No -20
27	36-40 wt Tube Light choker	0	0	0	0	0	SR Page No -32 and 33
28	36-40 wt electronic choke	133	0	0	0		SR Page No -35
29	Ordinary Bulb	30	0	0	0	30	SR Page No -42
30	100 wt ordinary holder	87	0	0	0	87	SR Page No -44
31	PVC 4mm wire	1505	0	0	0	1505	SR Page No -46
32	PVC 8mm	300	0	0	300	300	SR Page No

	wire						-51
33	Flexible wire	946	0	0	946	946	SR Page No -56
34	40 wt clamp	6	0	0	6	6	SR Page No -63
35	70-150 Braket pipe	26	0	0	26	26	SR Page No -65
36	70-150 wt clamp	1	0	0	1	1	SR Page No -69
37	150wt sv lamp	49	0	0	49	49	SR Page No -79
38	150 wt SV MH	36	0	0	36	36	SR Page No -80
39	400 wt SV Lamp	48	0	0	48	48	SR Page No -87
40	400 wt SV MH chock	6	0	0	6	6	SR Page No -89
41	150-400 SV Holder	40	0	0	40	40	SR Page No -92
42	2.5 amp Finolex wire	2	0	0	2	2	SR Page No -94
43	400 wt MH Tubular Lamp	48	0	0	48	48	SR Page No -97
44	100 amp kitkat	53	0	0	53	53	SR Page No -103
45	200 amp kitkat	4	0	0	4	4	SR Page No -105
46	10 mfd capacitor	52	0	0	52	52	SR Page No -112
47	15 amp switch	16	0	0	16	16	SR Page No -114
48	5 amp switch	37	0	0	37	37	SR Page No -116
49	2x24wt T5 lamp	127	0	0	127	127	SR Page No -128
50	2x24wt T5 Electronic choke	65	0	0	65	65	SR Page No -138
51	Ignetor short distance	116	0	0	116	116	SR Page No -153
52	36wt CFL lamp	8	0	0	8	8	SR Page No -162
53	Bed switch	92	0	0	92	92	SR Page No -184
54	32 amp DP Switch	13	0	0	13	13	SR Page No -194

55	G I Wire	44	0	0	44	44	SR Page No -200
56	Analog time for High mxd	4	0	0	4	4	SR Page No -208
57	60 wt LED fitting	3	0	0	3	3	SR Page No -214
58	100 wt LED semi highmast	0	0	0	0	0	SR Page No -220
59	120 wt flood light fitting	5	0	0	5	5	SR Page No -245
60	63 amp MCB	2	0	0	2	2	SR Page No -247
61	63 amp 4 pole contractor for high mast	2	0	0	2	2	SR Page No -262
62	PHH Rice	19.06			0	0	SR Page No -14
63	PHH Wheat	45.79			0	0	SR Page No -88
64	AAY Rice	16.45			0	0	SR Page No -10
65	State Rice	0.4			0	0	SR Page No -16
66	K oli	6670.847			0	0	SR Page No -10

2021 2022 STOCK

Sl no	Material/ Item	Opening balance	Receipt	Issued	Closing as per Audit	As per stock register	Remarks
1	Small Fogging Machine	2	0	0	2	2	SR Page no-46
2	Spray Machine	3	0	0	3	3	SR Page no-45
3	Computer	10	0	0	10		SR Page no-9
4	Laptop	2	1	0	3	3	SR Page no-9
5	Printer	8	2	0	10	10	SR Page no-9
6	Xerox And Fax Machine	1	0	0	1	1	SR Page no-13
7	Videocon LED	1	0	0	1	1	SR Page no-14
8	Voltas AC	10	0	0	10	10	SR Page

							no-19
9	Table Top	2	0	0	2	2	SR Page no-7
10	Bench	2	0	0	2	2	SR Page no-6
11	Almirah	40	7	0	47	47	SR Page no-165,167
12	Table	55	11	0	66	66	SR Page no-164
13	Table glass	4	1	0	5	5	SR Page no-142
14	Stool	2	0	0	2	2	SR Page no 10
15	Chair	123	13	0	133	133	SR Page no 166,168
16	Wall fan	29	0	0	29	29	SR Page no 2012
17	Ceiling Fan	42	0	0	42	42	SR Page no 210
18	Wheel barrow	40	45	0	85	85	SBM Vol-32 page no-161
19	Dustbin	51	45	0	96	96	SBM Vol-32 page no-76
20	Beling Machine	0	2	0	2	2	SBM SR Page no 1-2
21	Twin Sheft Shidder Machine	0	3	0	3	3	SBM SR Page no 13
22	IOTA Dessl motor	0	1	0	1	1	SBM SR Page no 14
23	Sanitary napkin incinerator with Smoke control unit	0	1	0	1	1	SBM SR Page no 11
24	36-40 wt Tube Light stater	275	0	0	275	275	SR page no 5
25	36-40 wt Tube Light	0	0	0	0	0	SR Page No-12
26	36-40 wt Tube Light holder	548	0	0	548	548	SR Page No -20
27	36-40 wt Tube Light choker	0	0	0	0	0	SR Page No -32 and 33
28	36-40 wt	133	0	0	0	0	SR Page No

	electronic choke							-35
29	Ordinary Bulb	30	0	0	0	30		SR Page No -42
30	100 wt ordinary holder	87	0	0	0	87		SR Page No -44
31	PVC 4mm wire	1505	0	0	0	1505		SR Page No -46
32	PVC 8mm wire	300	0	0	300	300		SR Page No -51
33	Flexible wire	946	0	0	946	946		SR Page No -56
34	40 wt clamp	6	0	0	6	6		SR Page No -63
35	70-150 Braket pipe	26	0	0	26	26		SR Page No -65
36	70-150 wt clamp	1	0	0	1	1		SR Page No -69
37	150wt sv lamp	49	0	0	49	49		SR Page No -79
38	150 wt SV MH	36	0	0	36	36		SR Page No -80
39	400 wt SV Lamp	48	0	0	48	48		SR Page No -87
40	400 wt SV MH chock	6	0	0	6	6		SR Page No -89
41	150-400 SV Holder	40	0	0	40	40		SR Page No -92
42	2.5 amp Finolex wire	2	0	0	2	2		SR Page No -94
43	400 wt MH Tubular Lamp	48	0	0	48	48		SR Page No -97
44	100 amp kitkat	53	0	0	53	53		SR Page No -103
45	200 amp kitkat	4	0	0	4	4		SR Page No -105
46	10 mfd capacitor	52	0	0	52	52		SR Page No -112
47	15 amp switch	16	0	0	16	16		SR Page No -114
48	5 amp switch	37	0	0	37	37		SR Page No -116
49	2x24wt T5 lamp	127	0	0	127	127		SR Page No -128
50	2x24wt T5	65	0	0	65	65		SR Page No

	Electronic choke							-138
51	Ignitor short distance	116	0	0	116	116		SR Page No -153
52	36wt CFL lamp	8	0	0	8	8		SR Page No -162
53	Bed switch	92	0	0	92	92		SR Page No -184
54	32 amp DP Switch	13	0	0	13	13		SR Page No -194
55	G I Wire	44	0	0	44	44		SR Page No -200
56	Analog time for High mxd	4	0	0	4	4		SR Page No -208
57	60 wt LED fitting	3	0	0	3	3		SR Page No -214
58	100 wt LED semi highmast	0	0	0	0	0		SR Page No -220
59	120 wt flood light fitting	5	0	0	5	5		SR Page No -245
60	63 amp MCB	2	0	0	2	2		SR Page No -247
61	63 amp 4 pole contractor for high mast	2	0	0	2	2		SR Page No -262
62	PHH Rice				0	0		SR Page No -14
63	PHH Wheat				0	0		SR Page No -88
64	AAY Rice				0	0		SR Page No -10
65	State Rice				0	0		SR Page No -16
66	K oli				0	0		SR Page No -10
PHH Rice 2020-2021								
Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference	
1	1.9	460.71	462.61	461.35	1.26	1.26	0	
2	0	603.45	603.45	601.89	1.56	1.56	0	
3	0	405.19	405.19	404.84	0.35	0.35	0	
4	0.4	357.34	357.74	356.3	1.44	1.44	0	
5	0.38	313.09	313.47	311.47	2	2	0	

6	0.07	232.01	232.08	231.21	0.87	0.87	0
7	8.47	312.36	320.83	320.83	0	0	0
8	0	529.95	529.95	525.4	4.55	4.55	0
9	2.68	319.42	322.1	319.03	3.07	3.07	0
10	0	499.5	499.5	498.5	1	1	0
11	2.61	245.79	248.4	248.4	0	0	0
12	0.6	260.74	261.34	260.2	1.14	1.14	0
13	0	446.27	446.27	446.27	0	0	0
14	0	262.2	262.2	262.2	0	0	0
15	0.62	543.72	544.34	542.92	1.42	1.42	0
16	0.72	316.28	317	315.4	1.6	1.6	0
17	0.61	816.07	816.68	807.75	8.93	8.93	0
	19.06	6924.09	6943.15	6913.96	29.19	29.19	0

PHH Wheat 2020-2021							
Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference
1	1.5	482.41	483.91	481.91	2	2	0
2	27.14	547.18	574.32	574.32	0	0	0
3	1.17	314.03	315.2	314.48	0.72	0.72	0
4	0	367.64	367.64	366.64	1	1	0
5	0.27	295.75	296.02	294.02	2	2	0
6	0	348.48	348.48	347.85	0.63	0.63	0
7	2.45	293.5	295.95	295.95	0	0	0
8	0	434.75	434.75	434.1	0.65	0.65	0
9	1.52	274.69	276.21	273.5	2.71	2.71	0
10	0	501.46	501.46	500.46	1	1	0
11	7.97	282.92	290.89	290.89	0	0	0
12	1.2	354.27	355.47	353.39	2.08	2.08	0
13	0	256.76	256.76	256.76	0	0	0
14	0	206.28	206.28	206.28	0	0	0
15	0	429.54	429.54	428.75	0.79	0.79	0
16	0.58	278.62	279.2	277.81	1.39	1.39	0
17	1.99	704.04	706.03	697.44	8.59	8.59	0
TOTAL	45.79	6372.32	6418.11	6394.55	23.56	23.56	0

AAY Rice 2020-2021							
Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference

1	0	67.2	67.2	66.15	1.05	1.05	0
2	15.4	96.6	112	112	0	0	0
3	0	96.6	96.6	96.6	0	0	0
4	0	92.4	92.4	92.4	0	0	0
5	0	105	105	105	0	0	0
6	0	88.2	88.2	88.2	0	0	0
7	0.7	96.6	97.3	97.3	0	0	0
8	0	108	108	108	0	0	0
9	0	80.3	80.3	79.6	0.7	0.7	0
10	0	72.55	72.55	72.55	0	0	0
11	0.35	63	63.35	63.35	0	0	0
12	0	79.8	79.8	79.8	0	0	0
13	0	71.4	71.4	71.4	0	0	0
14	0	92.4	92.4	92.4	0	0	0
15	0	96.6	96.6	96.15	0.45	0.45	0
16	0	96.6	96.6	96.6	0	0	0
17	0	84	84	83.3	0.7	0.7	0
TOTAL	16.45	1487.25	1503.7	1500.8	2.9	2.9	0

State Rice 2020-2021							
Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference
1	0.2	18.35	18.55	18.02	0.53	0.53	0
2	0	9.3	9.3	9.3	0	0	0
3	0	23.85	23.85	23.85	0	0	0
4		9.35	9.35	8.95	0.4	0.4	0
5	0	6	6	5.55	0.45	0.45	0
6	0	14	14	14	0	0	0
7	0	18.75	18.75	18.75	0	0	0
8	0	22.2	22.2	22.2	0	0	0
9	0	27.15	27.15	26.75	0.4	0.4	0
10	0	44.65	44.65	44.05	0.6	0.6	0
11	0	2.9	2.9	2.9	0	0	0
12	0.1	0.84	0.94	0.94	0	0	0
13	0	45.85	45.85	45.85	0	0	0
14	0	9.6	9.6	9.5	0.1	0.1	0
15	0	4.55	4.55	4.55	0	0	0
16	0.1	10	10.1	7.1	3	3	0
17	0	9.05	9.05	3.05	6	6	0
TOTAL	0.4	276.39	276.79	265.31	11.48	11.48	0

K oil 2020-2021							
Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference
1	245	9162.02	9407.02	8924.84	482.18	482.18	0
2	817.155	11938.56	12755.72	11976.72	779	779	0
3	468.855	7742.96	8211.815	8111.815	100	100	0
4	0	7581.1	7581.1	7118.23	462.87	462.87	0
5	0	6622.34	6622.34	6422.34	200	200	0
6	731.549	4857.98	5589.529	5589.529	0	0	0
7	1007.71	6321.62	7329.33	7329.33	0	0	0
8	0	9879.26	9879.26	9403.23	476.03	476.03	0
9	50	6802.38	6852.38	6802.38	50	50	0
10	626.85	10362.83	10989.68	10989.68	0	0	0
11	439.583	5099.29	5538.873	5485.053	53.82	53.82	0
12	15	6013.5	6028.5	5978.5	50	50	0
13	0	6922.19	6922.19	6922.19	0	0	0
14	0	5038.37	5038.37	5038.37	0	0	0
15	2093.275	9225.79	11319.07	11319.07	0	0	0
16	125	6365.66	6490.66	6325.66	165	165	0
17	50.87	15244.32	15295.19	14833.16	462.03	462.03	0
TOTAL	6670.847	135180.2	141851	138570.1	3280.93	3280.93	0

PHH Rice 2021-2022							
Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference
1	1.26	463.45	464.71	419.17	45.54	45.54	0
2	0	580.23	580.23	578.31	1.92	1.92	0
3	0.35	406.86	407.21	406.48	0.73	0.73	0
4	1.44	346.76	348.2	294.38	53.82	53.82	0
5	2	308.33	310.33	309.76	0.57	0.57	0
6	0.87	245.28	246.15	245.25	0.9	0.9	0
7	0	319.03	319.03	318.54	0.49	0.49	0
8	4.55	526.8	531.35	531.35	0	0	0
9	3.07	328.11	331.18	328.41	2.77	2.77	0
10	1	493.7	494.7	409.23	85.47	85.47	0
11	0	240.34	240.34	207.46	32.88	32.88	0
12	1.14	262.23	263.37	262.33	1.04	1.04	0
13	0	456.89	456.89	378.72	78.17	78.17	0

14	0	257.68	257.68	219.7	37.98	37.98	0
15	1.42	522.66	524.08	524.08	0	0	0
16	1.06	322.51	323.57	323.15	0.42	0.42	0
17	8.93	788.5	797.43	777.85	19.58	19.58	0
Total	27.09	6869.36	6896.45	6534.17	362.28	362.28	0

PHH Wheat 2021-2022

Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference
1	2	474.47	476.47	416.67	59.8	59.8	0
2	0	533.31	533.31	532.31	1	1	0
3	0.329	307.1	307.429	306.509	0.92	0.92	0
4	1	360.41	361.41	297.83	63.58	63.58	0
5	2	286.1	288.1	287.37	0.73	0.73	0
6	1	342.49	343.49	339	4.49	4.49	0
7	0	282.08	282.08	281.67	0.41	0.41	0
8	0.65	410.37	411.02	411.02	0	0	0
9	2.71	260.29	263	259.54	3.46	3.46	0
10	1	479.96	480.96	479.96	1	1	0
11	0	280.57	280.57	229.85	50.72	50.72	0
12	2.08	345.05	347.13	346.36	0.77	0.77	0
13	0	242.73	242.73	198.6	44.13	44.13	0
14	0	200.94	200.94	166.17	34.77	34.77	0
15	0.79	417.43	418.22	418.22	0	0	0
16	1.39	296.81	298.2	297.63	0.57	0.57	0
17	8.59	656.11	664.7	651.22	13.48	13.48	0
Total	23.539	6176.22	6199.759	5919.929	279.83	279.83	0

AAY Rice 2021-2022

Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference
1	1.05	61.95	63	58.1	4.9	4.9	0
2	0	96.6	96.6	96.6	0	0	0
3	0	96.6	96.6	96.6	0	0	0
4	0	87.2	87.2	72.5	14.7	14.7	0
5	0	103.95	103.95	103.95	0	0	0
6	0	88.2	88.2	88.2	0	0	0
7	0	96.55	96.55	96.55	0	0	0
8	0	98.72	98.72	98.72	0	0	0
9	0	79.8	79.8	79.8	0	0	0
10	0.7	68.24	68.94	57.4	11.54	11.54	0

11	0	62.59	62.59	52.09	10.5	10.5	0
12	0	79.78	79.78	79.08	0.7	0.7	0
13	0	69.99	69.99	58.09	11.9	11.9	0
14	0	89.6	89.6	74.2	15.4	15.4	0
15	0.45	94.29	94.74	78.99	15.75	15.75	0
16	0	95.55	95.55	95.55	0	0	0
17	0.7	85.95	86.65	85.95	0.7	0.7	0
Total	2.9	1455.56	1458.46	1372.37	86.09	86.09	0

State Rice 2021-2022

Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference
1	0.53	6.95	7.48	7.1	0.38	0.38	0
2	0	6.9	6.9	6.9	0	0	0
3	0	16.65	16.65	16.65	0	0	0
4	0.4	7.27	7.67	7.52	0.15	0.15	0
5	0.45	9.61	10.06	10.06	0	0	0
6	0	10.5	10.5	10.5	0	0	0
7	0	14.9	14.9	14.9	0	0	0
8	0	12	12	12	0	0	0
9	0.4	24.01	24.41	24.11	0.3	0.3	0
10	0.6	59.61	60.21	59.21	1	1	0
11	0	13.29	13.29	13.29	0	0	0
12	0	13.29	13.29	13.29	0	0	0
13	0	54.54	54.54	52.94	1.6	1.6	0
14	0	22.03	22.03	20.83	1.2	1.2	0
15	0	17.56	17.56	17.56	0	0	0
16	0.3	26.15	26.45	26.45	0	0	0
17	0.6	25.32	25.92	24.9	1.02	1.02	0
Total	3.28	340.58	343.86	338.21	5.65	5.65	0

Koil 2021-2022

Ward	OB	Receipt	Total	Sale	CB as per Audit	CB as per cashbook	Difference
1	482.18	7080.24	7562.42	6173.18	1389.24	1389.24	0
2	779	9226.39	10005.39	8600.01	1405.38	1405.38	0
3	100	6080.05	6180.05	5405.97	774.08	774.08	0
4	486.87	5896.68	6383.55	5610.97	772.58	772.58	0
5	200	5181.57	5381.57	4713.25	668.32	668.32	0
6	0	4538.04	4538.04	3977.94	560.1	560.1	0
7	0	4971.65	4971.65	4296.21	675.44	675.44	0

8	476.03	8358.97	8835	8342.52	492.48	492.48	0
9	50	5254.95	5304.95	4976.95	328	328	0
10	0	8199.97	8199.97	6817.84	1382.13	1382.13	0
11	53.82	3962.86	4016.68	3553.39	463.29	463.29	0
12	50	4643.75	4693.75	4007.75	686	686	0
13	0	5327.79	5327.79	4427.03	900.76	900.76	0
14	0	3932.17	3932.17	3269.42	662.75	662.75	0
15	0	7144.86	7144.86	5943.64	1201.22	1201.22	0
16	165	4963.42	5128.42	4583.06	545.36	545.36	0
17	462.03	11523.46	11985.49	9731	2254.49	2254.49	0
Total	3304.93	106286.8	109591.8	94430.13	15161.62	15161.62	0

PARA: 7 INVESTMENT

Choudwar Municipality - 2021-2022

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	01-04-2021	1010660.00	0.00	1010660.00	50099.00	31-03-2022	1060759.00	31-03-2022	1060759.00	0.00	
	GRAND TOTAL	1010660.00	0.00	1010660.00	50099.00		1060759.00		1060759.00	0.00	

Choudwar Municipality - 2020-2021

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
2	01-04-2020	972072.00	0.00	972072.00	49523.00	31-03-2021	1021595.00	31-03-2021	1021595.00	0.00	
	GRAND TOTAL	972072.00	0.00	972072.00	49523.00		1021595.00		1021595.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF CB ON INVESTMENT

The position of investment of this Municipality for the year 2020-21 and 2021-22 is furnished above. The register of investment need be maintained in Form No-XXVI as per rule-148 of O.M. Rules 1953. The details of F.D.R. as on 31.03.2021 & 31.3.22 is furnished below –

FDR No/Date	Name of the Bank	Invested Amount	Rate of interest	Date of maturity	Maturity value	Remarks
552594 /142246/ 10.8.2020	UCO Bank, Choudwar	972072.00	5%	10.8.21	1021595.00	Re-invested on 10.8.20
552594 /142246/ 10.8.2021	UCO Bank, Choudwar	1010660.00	4.9%	10.8.22	1060759	Re-invested on 10.8.21

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

It is noticed during the course of audit that Rs.972072.00 & Rs.1010660.00, as detailed above was kept under fixed deposits as on 10.08.2020 / 31.03.2021 & 10.8.21/31.3.22 respectively without utilisation for public utility and also without the approval of the State Govt.

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

PARA: 8 ADVANCE

Choudwar Municipality - 2021-2022

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	01-04-2021	ALL	160900 7.18	323200 0.00	484100 7.18	275200 0.00	31-03-2022	208900 7.18	31-03-2022	168647 5.88	402531 .30	reconciled below
	GRAND TOTAL		160900 7.18	323200 0.00	484100 7.18	275200 0.00		208900 7.18		168647 5.88	402531 .30	

Choudwar Municipality - 2020-2021

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
2	01-04-2020	ALL	169600 7.18	120740 0.00	290340 7.18	129440 0.00	31-03-2021	160900 7.18	31-03-2021	120647 5.88	402531 .30	reconciled below
	GRAND TOTAL		169600 7.18	120740 0.00	290340 7.18	129440 0.00		160900 7.18		120647 5.88	402531 .30	

Comments :

RECONCILIATION

A.Reconciliation for the year 2020-21		
Sl. no	Advance outstanding as per cashbook as on 31.3.21	12,06,475.88
1	Add previous year difference	+ 3,82,531.20
2	Add advance paid to Mr. Purnachandra Pani,JA vide vr.no 197/5.5.20 has not been entered in the advance register	+ 20,000.00
	Advance outstanding as per Audit as on 31.3.21	16,09,007.18

B. Reconciliation for the year 2020-21		
	Advance outstanding as per cashbook as on 31.3.22	16,86,475.88
1	Add previous year difference	+ 402531.30
	Advance outstanding as per Audit as on 31.3.22	20,89,007.18

YEAR WISE BREAK UP OF ADVANCE OUTSTANDING FOR THE YEAR 2020-21 & 2021-22

Sl.No	Year	YEAR WISE BREAK UP OF ADVANCE OUTSTANDING FOR THE YEAR 2020-21	YEAR WISE BREAK UP OF ADVANCE OUTSTANDING FOR THE YEAR 2021-22
		Amount	Amount
1	2000 to 2001	3,67,758.18	3,67,758.18
2	01-02	22,714.00	22,714.00
3	02-03	55,095.00	55,095.00
4	03-04	42,850.00	42,850.00
5	04-05	2,11,050.00	2,11,050.00
6	05-06	84,195.00	84,195.00
7	06-07	35,000.00	35,000.00
8	07-08	15,714.00	15,714.00
9	08-09	2,500.00	2,500.00
10	09-10	9,280.00	9,280.00
11	10-11	13,000.00	13,000.00
12	11-12	30,000.00	30,000.00
13	12-13	10,000.00	10,000.00
14	13-14	2,02,000.00	2,02,000.00
15	14-15	10,000.00	10,000.00
16	15-16	1,50,100.00	1,50,100.00
17	16-17	2,000.00	2,000.00
18	17-18	0	0
19	18-19	2,13,751.00	2,13,751.00
20	19-20	10,000.00	10,000.00
21	20-21	1,22,000.00	45,000.00
22	21-22	-	5,57,000.00
	Total	16,96,007.18	20,89,007.18

1. ADVANCE PAID DURING THE YEAR 2020-21

ADVANCE PAID DURING THE YEAR 2020-21				

SL	ADV PAID VR NO/DATE	NAME OF THE ADVANCE	AMOUNT	PURPOSE OF ADVANCE
1	43/8.4.20	Sri Bichitra Nanda Swain ,JA	150000	To Meet the Expenditure for Fooding for Covid-19
2	118/18.4.20	Sri Bichitra Nanda Swain ,JA	150000	To Meet the Expenditure for Fooding for Covid-19
3	131/23.4.20	Sri Bichitra Nanda Swain ,JA	150000	To Meet the Expenditure for Fooding for Covid-19
4	177/24.4.20	Sri Bichitra Nanda Swain ,JA	100000	To Meet the Expenditure for Fooding for Covid-19
5	194/4.5.20	Sri Bichitra Nanda Swain ,JA	200000	To Meet the Expenditure for Fooding for Covid-19
6	203/7.5.20	Sri Bichitra Nanda Swain ,JA	300000	For meet the releif exp for Covid-19
		Total	1050000	
7	116/17.4.20	Sankarsan Beura,DA	5000	Purchase of Jalachattra Article
		Total	5000	
8	197/5.5.20	Sri Purna Chandra Pani ,JA	20000	To Meet the Expenditure for Fooding for Covid-19
9	233/15.5.20	Sri Purna Chandra Pani ,JA	15000	Expenditure towards distribution of Grocessory for MLALAD
		Total	35000	
10	389/26.6.20	Mahadev Prasad Jena,SA	8000	Expenditure towards arranging lottery prgramme held on 29.6.20
		Total	8000	
11	444/3.7.20	Tapan ku Sahu,DA	15000	Expenditure for Covid care Home
12	552/12.8.20	Tapan ku Sahu,DA	6000	Independence Day Celebration
13	957/24.1.21	Tapan ku Sahu,DA	6000	Republic day Celebration
		Total	27000	
14	207/11.5.20	Manoranjan Mishra	10000	For filing of case agist Sidhinath Mohanty
		Total	10000	

15	955/25.1.21	Chanan Ku Das ,I/C Election	7400	Expenditure for arrangement of meeting in National Voter's day
		Total	7400	
16	1040/17.2.21	Gangadhara Behera,FI	40000	Purchase of diesel,petrol for Fogging machine
17	1067/24.2.21	Smt Basanti Sahoo,CO	15000	Expenditure For distribution of work order under PMAY
18	1164/31.3.21	Sujit ku Das,TC	10000	To meet the expenditure towards Jalachattrra
		Total	65000	
		Grand Total	1207400	

1. ADVANCE PAID DURING THE YEAR 2021-22

ADVANCE PAID DURING THE YEAR 2021-22				
SL NO	ADV PAID VR NO/DATE	NAME OF THE ADVANCE	AMOUNT	PURPOSE
1	7/5.4.21	Pabitra Choudhary	8000	O&M Of Aahar Center
		Total	8000	
2	105/5.5.21	Bichitra Nanda Swain,JA	60000	Provision of Food to sick indigent destitute People
3	113/7.5.21	Bichitra Nanda Swain,JA	100000	Provision of Food to sick indigent destitute
4	114/10.5.21	Bichitra Nanda Swain,JA	100000	Provision of Food to sick indigent destitute
5	115/10.5.21	Bichitra Nanda Swain,JA	200000	Provision of Food to sick indigent destitute
6	119/17.5.21	Bichitra Nanda Swain,JA	100000	Provision of Food to sick indigent destitute
7	124/20.5.21	Bichitra Nanda Swain,JA	150000	Provision of Food to sick indigent destitute
8	127/25.5.21	Bichitra Nanda Swain,JA	200000	Provision of Food to sick indigent destitute

9	172/28.5.21	Bichitra Nanda Swain,JA	150000	Provision of Food to sick indigent destitute
10	173/1.6.21	Bichitra Nanda Swain,JA	200000	Provision of Food to sick indigent destitute
11	182/4.6.21	Bichitra Nanda Swain,JA	200000	Provision of Food to sick indigent destitute
12	206/7.6.21	Bichitra Nanda Swain,JA	200000	Provision of Food to sick indigent destitute People
13	234/18.6.21	Bichitra Nanda Swain,JA	200000	Provision of Food to sick indigent destitute People
14	242/22.6.21	Bichitra Nanda Swain,JA	200000	Provision of Food to sick indigent destitute People
15	266/28.6.21	Bichitra Nanda Swain,JA	100000	Provision of Food to sick indigent destitute People
16	281/5.7.21	Bichitra Nanda Swain,JA	200000	Provision of Food to sick indigent destitute People
17	313/23.7.21	Bichitra Nanda Swain,JA	200000	Provision of Food to sick indigent destitute People
		Total	2560000	
18	152/26.5.21	Tapan ku Sahoo,DA	40000	Meet the Expenditure for Cyclone YAAS
19	389/13.8.21	Tapan ku Sahoo,DA	6000	Independence Day Celebration
20	424/26.8.21	Tapan ku Sahoo,DA	10000	LSG Day
21	797/24.1.22	Tapan ku Sahoo,DA	6000	Republic day Celebration
		Total	62000	
22	482/20.9.21	Smt Basanti Sahoo,CO	4000	Training for Slum upgradation
23	587/27.10.21	Smt Basanti Sahoo,CO	40000	Jalasathi
		Total	44000	
24	531/1.10.21	Piyush ku Sahu	20000	Azadi ki amrut mohostav
25	642/10.11.21	Sanjay ku Samantray,IE	18000	Exp for conducting CBT programme for Jalasathi
26	794/18.1.22	Sikta Mohanty	15000	Jaga Sampark

				programe
27	337/23.7.21	Purna Chandra Pani,JA	10000	Free mask sanitizer etc
28	947/29.3.22	Sujit kumar Das,TC	10000	Jalachhatra
29	911/11.3.22	Sanjay ku Samal,JE	40000	Repair work of different booth for Election purpose
30	912/11.3.22	Subhashree Sudeepta Nayak,JE	35000	Repair work of different booth for Election purpose
		Total	148000	
31	836/10.2.22	S K RaJuddin,JA	10000	Election purpose
32	880/2.3.22	S K RaJuddin,JA	50000	Election purpose
33	919/15.3.22	S K RaJuddin,JA	50000	election expenditure
34	931/23.3.22	S K RaJuddin,JA	300000	election expenditure
		Total	410000	
		Grand Total	3232000	

1. ADVANCE ADJUSTED DURING THE YEAR 2020-21

ADVANCE ADJUSTED DURING THE YEAR 2020-21						
SL NO	ADV PAID VR NO/DATE	NAME OF THE ADVANCE	AMOUNT	ADJ VR NO/DATE	PURPOSE	Remarks
1	43/8.4.20	Sri Bichitra Nanda Swain ,JA	150000	382/19.6.20	To Meet the Expenditure for Fooding for Covid-19	20-21
2	118/18.4.20		150000	382/19.6.20	To Meet the Expenditure for Fooding for Covid-19	20-21
3	131/23.4.20		150000	382/19.6.20	To Meet the Expenditure for Fooding for Covid-19	20-21
4	177/24.4.20		100000	382/19.6.20	To Meet the Expenditure for Fooding for Covid-19	20-21
5	194/4.5.20		200000	382/19.6.20	To Meet the Expenditure for Fooding for Covid-19	20-21
6	203/7.5.20		300000	382/19.6.20	For meet the releif exp for	20-21

					Covid-19	
		Total	1050000			
7	116/17.4.20	Sankarsan Beura,DA	5000	553/12.8.20	Purchase of Jalachattra Article	20-21
		Total	5000			
9	233/15.5.20	Sri Purna Chandra Pani ,JA	15000	307/3.6.20	Expenditure towards distribution of Grocessory for MLALAD	20-21
		Total	15000			
10	389/26.6.20	Mahadev Prasad Jena,	8000	451/15.7.20	Expenditure towards arranging lottery prgramme held on 29.6.20	20-21
		Total	8000			
15	955/25.1.21	Chanan Ku Das ,I/C	7400	1038/17.2.21	Expenditure for arragement of meeting in National Voter's day 2021	20-21
		Total	7400			
16	1030/30.3.20	Sri Bichitra Nanda Swain ,JA	200000	382/19.6.20	Exp for Covid-19	19-20
17	945/4.3.20	Pabitra kumar Choudhary	9000	871/23.12.20	Repair maintenance of Aahar Center	19-20
18		Total	209000			
		GRAND TOTAL	1294400			

1. ADVANCE ADJUSTED DURING THE YEAR 2021-22

ADVANCE ADJUSTED DURING THE YEAR 2021-22						
SL NO	ADV PAID VR NO/DATE	NAME OF THE ADVANCE	AMOUNT	ADJ VR NO/DATE	PURPOSE	REMARKS
1	7/5.4.21	Pabitra Choudhary	8000	700/4.12.21	O&M Of Aahar Center	21-22
		Total	8000			
2	105/5.5.21	Bichitra Nanda Swain,JA	60000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
3	113/7.5.21	Bichitra Nanda Swain,JA	100000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
4	114/10.5.21	Bichitra Nanda Swain,JA	100000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
5	115/10.5.21	Bichitra Nanda Swain,JA	200000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
6	119/17.5.21	Bichitra Nanda Swain,JA	100000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
7	124/20.5.21	Bichitra Nanda Swain,JA	150000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
8	127/25.5.21	Bichitra Nanda Swain,JA	200000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
9	172/28.5.21	Bichitra Nanda Swain,JA	150000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22

10	173/1.6.21	Bichitra Nanda Swain,JA	200000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
11	182/4.6.21	Bichitra Nanda Swain,JA	200000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
12	206/7.6.21	Bichitra Nanda Swain,JA	200000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
13	234/18.6.21	Bichitra Nanda Swain,JA	200000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
14	242/22.6.21	Bichitra Nanda Swain,JA	200000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
15	266/28.6.21	Bichitra Nanda Swain,JA	100000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
16	281/5.7.21	Bichitra Nanda Swain,JA	200000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
17	313/23.7.21	Bichitra Nanda Swain,JA	200000	378/5.8.21	Provision of Food to sick indigent destitute People	21-22
		Total	2560000			
18	152/26.5.21	Tapan ku Sahoo,DA	40000	338/23.7.21	Meet the Expenditure for Cyclone YAAS	21-22
19	482/20.9.21	Smt Basanti Sahoo,CO	4000	945/29.3.22	Training for Slum upgradation	21-22
20	642/10.11.21	Sanjay ku Samantray,IE	18000	668/25.11.21	Exp for conducting CBT	21-22

					programme for Jalasathi	
21	794/18.1.22	Sikta Mohanty	15000	994/29.3.22	Jaga Sampark programe	21-22
22	337/23.7.21	Purna Chandra Pani,JA	10000	414/23.8.21	For distribution of Free mask, sanitizer etc	21-22
23	531/1.10.21	Piyush Ku Sahu	20000	23/SBM/17.11. 21	Azadi ki Amrit Mohostav	21-22
		Total	107000			
24	552/12.8.20	Tapan ku Sahu	6000	31/13.4.21	Indepependen ce Day Celebration	20-21
25	957/24.1.21	Tapan ku Sahu	6000	28/13.4.21	Republic day Celebration	20-21
26	1040/17.2.21	Gangadhara Behera,FI	40000	36/13.4.21	Purchase of diesel,petrol for Fogging machine	20-21
27	1067/24.2.21	Smt Basanti Sahoo,CO	15000	19/8.4.21	Expenditure For distribution of work order under PMAY	20-21
28	1164/31.3.21	Sujit ku Das,TC	10000	930/23.3.22	To meet the expenditure towards Jalachattrra	20-21
			77000			
		Grand Total	2752000			

1. ADVANCE OUTSTANDING FOR THE YEAR 2020-21 (AS ON 31.3.21)

ADVANCE OUTSTANDING FOR THE YEAR 2020-21					
SL NO	ADV PAID VR NO/DATE	NAME OF THE ADVANCE	AMOUNT	PURPOSE	Remarks
8	197/5.5.20	Sri Purna Chandra Pani ,JA	20000	To Meet the Expenditure for Fooding for Covid-19	20-21
		Total	20000		
11	444/3.7.20	Tapan ku Sahu	15000	Expenditure for Covid care Home	20-21
12	552/12.8.20	Tapan ku Sahu	6000	Indepependence Day Celebration	20-21
13	957/24.1.21	Tapan ku Sahu	6000	Republic day	20-21

				Celebration	
		Total	27000		
14	207/11.5.20	Manoranjan Mishra	10000	For filing of case agist Sidhinath Mohanty	20-21
		Total	10000		
16	1040/17.2.21	Gangadhara Behera,FI	40000	Purchase of diesel,petrol for Fogging machine	20-21
17	1067/24.2.21	Smt Basanti Sahoo,CO	15000	Expenditure For distribution of work order under PMAY	20-21
18	1164/31.3.21	Sujit ku Das,TC	10000	To meet the expenditure towards Jalachattra	20-21
			65000		
		Grand Total	122000		

1. ADVANCE OUTSTANDING FOR THE YEAR 2021-22 (AS ON 31.3.22)

ADVANCE OUTSTANDING FOR THE YEAR 2021-22 AS ON 31.3.22					
SL NO	ADV PAID VR NO/DATE	NAME OF THE ADVANCE	AMOUNT	PURPOSE	REMARKS
1	389/13.8.21	Tapan ku Sahoo,DA	6000	Indeependence Day Celebration	21-22
2	424/26.8.21	Tapan ku Sahoo,DA	10000	LSG Day	21-22,64/19.4.22
3	797/24.1.22	Tapan ku Sahoo,DA	6000	Republic day Celebration	21-22
		Total	22000		
4	587/27.10.21	Smt Basanti Sahoo,CO	40000	Jalasathi	21-22
		Total	40000		
5	947/29.3.22	Sujit kumar Das,TC	10000	Jalachhatra	21-22
6	911/11.3.22	Sanjay ku Samal,JE	40000	Repair work of different booth for Election purpose	21-22
7	912/11.3.22	Subhashree Sudeepta Nayak,JE	35000	Repair work of different booth for Election purpose	21-22
		Total	85000		
8	836/10.2.22	S K RaJudin	10000	Election purpose	21-22

9	880/2.3.22	S K RaJudin	50000	Election purpose	21-22
10	919/15.3.22	S K RaJudin	50000	election expenditure	21-22
11	931/23.3.22	S K RaJudin	300000	election expenditure	21-22
		Total	410000		
		Grand Total	557000		

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

Details of Advance paid during the year 2019-20 but remained unadjusted for more than one year as on 31-03-2021

In pursuance of G.O. no. 2221/F , Dt. 08-03-2002 read with letter no. 15179/DLFA , 28-09-13 of Director , Local Fund audit, Odisha , advances remaining outstanding for more than one year is to be treated as loss to the govt. fund . Such unadjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O.by fixing up responsibility on the sanctioning authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly. Further, in case where the auditee organization does not disclose the information with regard to outstanding advances with supporting vouchers before audit, the officials and personnel in position of the relevant periods are also to be surcharged for total amount of outstanding advances.

Subsequently the Govt. in Finance Department In their Circular No. 114/ F. Dt. 5.1.2004 has clearly instructed that advance against Govt. transaction cash book of P.S., ULBs and other organization is also come under surcharge proceedings.

The following are the details of such advances paid during the year 2019-20 as mentioned in the last audit report , but remained un-adjusted for more than one year i.e., till 31-03-2021

1. DETAILS OF ADVANCE PAID DURING THE YEAR 2019-20 ,BUT REMAINING UN-ADJUSTED FOR MORE THAN ONE YEAR

ADVANCE OUTSTANDING FOR MORE THAN ONE YEAR 2020-21					
SL NO	ADV PAID VR NO/DATE	NAME OF THE ADVANCE	AMOUNT	PURPOSE	Remarks
19	338/14.8.19	Satyabrata Pradhan	10000	Conduct the case 149/2018 & 150/2018 in odisha High court	19-20

		Total	10000	
--	--	--------------	--------------	--

The following are the details of such advances paid during the year 2020-21 as mentioned in the audit report , but remained unadjusted for more than one year i.e., till 31-03-2022

1. DETAILS OF ADVANCE PAID DURING THE YEAR 2020-21 ,BUT REMAINING UNADJUSTED FOR MORE THAN ONE YEAR

ADVANCE OUTSTANDING FOR MORE THAN ONE YEAR 2021-22					
SL NO	ADV PAID VR NO/DATE	NAME OF THE ADVANCE	AMOUNT	PURPOSE	Remarks
8	197/5.5.20	Sri Purna Chandra Pani ,JA	20000	To Meet the Expenditure for Fooding for Covid-19	20-21
		Total	20000		
11	444/3.7.20	Tapan ku Sahu	15000	Expenditure for Covid care Home	20-21
		Total	15000		
14	207/11.5.20	Manoranjan Mishra	10000	For filing of case agist Sidhinath Mohanty	20-21
		Total	10000		
		Grand Total	45000		

For the non adjustment of advance the following officials are found responsible

Person(s) Responsible for this loss

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI PABITRA KUMAR BEHERA	EO	CHOUDWAR MUNICIPALTY CHOUDWAR CUTTACK	27500
2	SRI PURNACHANDRA PANI	J.A	CHOUDWAR MUNICIPALTY CHOUDWAR CUTTACK	10000
3	SRI SATYABRATA MANTRI	EX. EO	CHOUDWAR MUNICIPALITY CHO UDWAR,CUTTACK	5000
4	SRI SATYABRATA PRADHAN	J.A	CHOUDWAR MUNICIPALITY CHOUDWAR CUTTACK	5000
5	SRI TAPAN KUMAR SAHOO	DA	CHOUDWAR MUNICIPALITY CHOUDWAR CUTTACK	7500

PARA: 9 GRANTS

Choudwar Municipality - 2021-2022

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2021	295084775.50	282130729.00	577215504.50	219334650.23	31-03-2022	357880854.27	
	GRAND TOTAL	295084775.50	282130729.00	577215504.50	219334650.23		357880854.27	

Choudwar Municipality - 2020-2021

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
2	01-04-2020	216551686.50	213736786.00	430288472.50	135203697.00	31-03-2021	295084775.50	
	GRAND TOTAL	216551686.50	213736786.00	430288472.50	135203697.00		295084775.50	

Comments :						
DETAILS OF GRANTS RECEIVED AND UTILISED DURING THE YEAR 2020-21						
1. The details of receipt and utilisation of grants for the year 2020-21 is given below.						
DETAILS OF GRANTS RECEIVED AND UTILISED DURING THE YEAR 2020-21						
SL NO	HEAD OF ACCOUNT	OPENING BALANCE	RECEIPT	TOTAL	UTILISATION	CLOSING BALANCE
1	Octroi Compensation	1,28,74,229.00	3,59,53,000.00	4,88,27,229.00	4,43,18,531.00	45,08,698.00
2	Performance based Incentive (PBI)	-36,27,346.00	0.00	-36,27,346.00	0.00	-36,27,346.00
3	Drain	12,306.00	0.00	12,306.00	0.00	12,306.00
4	Construction of Bus Stand	3,31,139.00	0.00	3,31,139.00	0.00	3,31,139.00
5	FDR	7,43,022.00	0.00	7,43,022.00	0.00	7,43,022.00

6	FDR sanitation & Dewatering	5,00,000.00	0.00	5,00,000.00	0.00	5,00,000.00
7	Untied Fund	2,35,926.00	0.00	2,35,926.00	0.00	2,35,926.00
8	DSFC	26,494.00	0.00	26,494.00	0.00	26,494.00
9	MLALAD	1,87,773.00	25,00,000.00	26,87,773.00	18,58,234.00	8,29,539.00
10	MPLAD	19,91,562.00	0.00	19,91,562.00	49,858.00	19,41,704.00
11	Las Construction	48,260.00	0.00	48,260.00	0.00	48,260.00
12	IDSMT	-23,122.00	0.00	-23,122.00	0.00	-23,122.00
13	BSY	9,000.00	0.00	9,000.00	0.00	9,000.00
14	Construction of School Building	1,46,086.00	0.00	1,46,086.00	0.00	1,46,086.00
15	NFBS	-20,000.00	0.00	-20,000.00	0.00	-20,000.00
16	Construction of Public Toilet	14,15,420.00	0.00	14,15,420.00	0.00	14,15,420.00
17	UIDSSMT Grant for water supply	3,77,31,409.00	0.00	3,77,31,409.00	0.00	3,77,31,409.00
18	Road Development	-34,98,876.00	0.00	-34,98,876.00	0.00	-34,98,876.00
19	State Matching Share on Entry Tax	1,19,000.00	0.00	1,19,000.00	0.00	1,19,000.00
20	SJSRY	0.50	0.00	0.50	0.00	0.50
21	Animal Birth Control	0.00	0.00	0.00	0.00	0.00
22	Motor Vehicle Tax	36,52,683.00	46,41,000.00	82,93,683.00	7,34,816.00	75,58,867.00
23	Public Toilet	18,48,000.00	0.00	18,48,000.00	0.00	18,48,000.00
24	Maintenance of NRB	11,19,903.00	0.00	11,19,903.00	0.00	11,19,903.00
25	Maintenance of R&B Normal	31,13,323.00	20,37,000.00	51,50,323.00	12,60,060.00	38,90,263.00
26	13th FC Maint. Of Roads & Bridges	14,20,563.00	0.00	14,20,563.00	0.00	14,20,563.00
27	13th FC General Area Basic Grant	11,35,120.00	0.00	11,35,120.00	0.00	11,35,120.00
28	Development Fund, Children Park	79,263.00	0.00	79,263.00	0.00	79,263.00
29	Solid Waste Management	2,82,95,612.00	0.00	2,82,95,612.00	93,06,238.00	1,89,89,374.00
30	Special	64,08,213.00	0.00	64,08,213.00	0.00	64,08,213.00

	development Fund					
31	SBM	2,42,30,130.00	0.00	2,42,30,130.00	0.00	2,42,30,130.00
32	14th FC General Area Basic Grant	4,35,96,339.00	17,79,880.00	4,53,76,219.00	1,93,87,754.00	2,59,88,465.00
33	4th SFC Creation of Capital Assets	40,08,933.00	24,32,000.00	64,40,933.00	3,12,071.00	61,28,862.00
34	4th SFC Maintenance of Capital Assets	25,10,383.00	9,40,000.00	34,50,383.00	7,59,839.00	26,90,544.00
35	MJBY	95,000.00	0.00	95,000.00	0.00	95,000.00
36	Sitting Fees/TA/DA	1,32,450.00	0.00	1,32,450.00	0.00	1,32,450.00
37	Cons of Water Bodies	25,98,000.00	0.00	25,98,000.00	0.00	25,98,000.00
38	Arrear Pension (LFS/Non LFS)	0.00	0.00	0.00	0.00	0.00
39	NULM	8,09,880.00	2,08,560.00	10,18,440.00	11,123.00	10,07,317.00
40	4th SFC Devolution	1,36,44,347.00	2,12,99,000.00	3,49,43,347.00	70,31,577.00	2,79,11,770.00
41	Tourism & Cultural Fund	4,10,876.00	0.00	4,10,876.00	0.00	4,10,876.00
42	Completion of College Hostel Building	-1,43,199.00	0.00	-1,43,199.00	0.00	-1,43,199.00
43	HSY	1,29,420.00	6,27,000.00	7,56,420.00	6,09,000.00	1,47,420.00
44	Election	-8,408.00	11,400.00	2,992.00	10,800.00	-7,808.00
45	BLO's Remuneration	0.00	2,59,000.00	2,59,000.00	2,59,000.00	0.00
46	NOAP/ODP/M BPY	-29,26,599.00	1,54,01,500.00	1,24,74,901.00	2,35,63,615.00	-1,10,88,714.00
47	UNNATI	85,08,918.00	5,00,000.00	90,08,918.00	29,32,537.00	60,76,381.00
48	SDP & Critical Gap Fund	3,61,304.00	12,50,000.00	16,11,304.00	2,00,000.00	14,11,304.00
49	SBM	1,73,68,887.00	50,98,100.00	2,24,66,987.00	49,47,514.00	1,75,19,473.00
50	FANI	23,63,353.00	0.00	23,63,353.00	0.00	23,63,353.00
51	Covid-19	23,00,000.00	6,74,766.00	29,74,766.00	28,66,578.00	1,08,188.00
52	Un-classified grant	2,86,710.00	0.00	2,86,710.00	0.00	2,86,710.00
53	Bhimabhoi	0.00	0.00	0.00	0.00	0.00
54	Kalakar (Cultural Fund)	0.00	0.00	0.00	0.00	0.00

55	Street Vendor	0.00	9,90,000.00	9,90,000.00	9,93,000.00	-3,000.00
56	Labour Covid (BOC worker)	0.00	22,20,000.00	22,20,000.00	18,18,500.00	4,01,500.00
57	Quarentine person	0.00	4,76,000.00	4,76,000.00	3,12,000.00	1,64,000.00
58	Stray Animal	0.00	1,85,000.00	1,85,000.00	1,85,000.00	0.00
59	15th FC Basic Grant	0.00	3,99,92,000.00	3,99,92,000.00	51,450.00	3,99,40,550.00
60	15th FC Tied Grant	0.00	3,99,92,000.00	3,99,92,000.00	0.00	3,99,92,000.00
61	UWEI ,UNNA TI(TRIBAL)	0.00	43,24,000.00	43,24,000.00	21,91,852.00	21,32,148.00
62	UWEI ,UNNATI (SC)	0.00	31,96,000.00	31,96,000.00	13,80,013.00	18,15,987.00
63	UWEI ,UNNATI INFRA STRUCTURE DEVELOPME NT	0.00	1,12,80,000.00	1,12,80,000.00	11,52,137.00	1,01,27,863.00
64	5TH SFC Sanitation of SWM	0.00	50,79,000.00	50,79,000.00	0.00	50,79,000.00
65	Calamity Relief Fund	0.00	35,77,480.00	35,77,480.00	0.00	35,77,480.00
66	Jaga Mission	0.00	50,000.00	50,000.00	34,600.00	15,400.00
67	Geo tagging,OUHM	0.00	40,000.00	40,000.00	40,000.00	0.00
68	NFSA	0.00	67,23,100.00	67,23,100.00	66,26,000.00	97,100.00
	Grand total	21,65,51,686.50	21,37,36,786.00	43,02,88,472.50	13,52,03,697.00	29,50,84,775.50

1. DETAILS OF GRANTS RECEIVED AND UTILISED DURING THE YEAR 2021-22

The details of receipt and utilization of grants for the year 2021-22 is given below.

DETAILS OF GRANTS RECEIVED AND UTILISED DURING THE YEAR 2021-22						
SL NO	HEAD OF ACCOUNT	OPENING BALANCE	RECEIPT	TOTAL	UTILISATION	CLOSING BALANCE
1	Octroi Compensation	45,08,698.00	3,91,88,000.00	4,36,96,698.00	3,94,57,846.00	42,38,852.00
2	5th SFC Arrear Salary	0.00	2,09,10,986.00	2,09,10,986.00	0.00	2,09,10,986.00

3	Performance based Incentive (PBI)	-36,27,346.00	0.00	-36,27,346.00	0.00	-36,27,346.00
4	Drain	12,306.00	0.00	12,306.00	0.00	12,306.00
5	Construction of Bus Stand	3,31,139.00	0.00	3,31,139.00	0.00	3,31,139.00
6	FDR	7,43,022.00	0.00	7,43,022.00	0.00	7,43,022.00
7	FDR sanitation & Dewatering	5,00,000.00	0.00	5,00,000.00	0.00	5,00,000.00
8	Untied Fund	2,35,926.00	0.00	2,35,926.00	0.00	2,35,926.00
9	DSFC	26,494.00	0.00	26,494.00	0.00	26,494.00
10	MLALAD	8,29,539.00	63,43,143.00	71,72,682.00	3,19,24,433.00	-2,47,51,751.00
11	MPLAD	19,41,704.00	0.00	19,41,704.00	5,00,000.00	14,41,704.00
12	Las Construction	48,260.00	0.00	48,260.00	0.00	48,260.00
13	IDSMT	-23,122.00	0.00	-23,122.00	0.00	-23,122.00
14	BSY	9,000.00	0.00	9,000.00	0.00	9,000.00
15	Construction of School Building	1,46,086.00	0.00	1,46,086.00	0.00	1,46,086.00
16	NFBS	-20,000.00	0.00	-20,000.00	14,800.00	-34,800.00
17	Construction of Public Toilet	14,15,420.00	0.00	14,15,420.00	0.00	14,15,420.00
18	UIDSSMT Grant for water supply	3,77,31,409.00	0.00	3,77,31,409.00	0.00	3,77,31,409.00
19	Road Development	-34,98,876.00	0.00	-34,98,876.00	0.00	-34,98,876.00
20	State Matching Share on Entry Tax	1,19,000.00	0.00	1,19,000.00	0.00	1,19,000.00
21	SJSRY	0.50	0.00	0.50	0.00	0.50
22	Animal Birth Control	0.00	0.00	0.00	0.00	0.00
23	Motor Vehicle Tax	75,58,867.00	50,11,000.00	1,25,69,867.00	8,67,473.00	1,17,02,394.00
24	Public Toilet	18,48,000.00	0.00	18,48,000.00	0.00	18,48,000.00
25	Maintenance of NRB	11,19,903.00	2,12,000.00	13,31,903.00	0.00	13,31,903.00
26	Maintenance of R&B Normal	38,90,263.00	22,41,000.00	61,31,263.00	0.00	61,31,263.00
27	13th FC Maint. Of Roads & Bridges	14,20,563.00	0.00	14,20,563.00	0.00	14,20,563.00

28	13th FC General Area Basic Grant	11,35,120.00	0.00	11,35,120.00	0.00	11,35,120.00
29	Development Fund, Children Park	79,263.00	0.00	79,263.00	0.00	79,263.00
30	Solid Waste Management	1,89,89,374.00	0.00	1,89,89,374.00	48,63,057.00	1,41,26,317.00
31	Special development Fund	64,08,213.00	0.00	64,08,213.00	0.00	64,08,213.00
32	SBM	2,42,30,130.00	0.00	2,42,30,130.00	2,42,30,130.00	0.00
33	14th FC General Area Basic Grant	2,59,88,465.00	0.00	2,59,88,465.00	64,22,168.00	1,95,66,297.00
34	4th SFC Creation of Capital Assets	61,28,862.00	24,32,000.00	85,60,862.00	0.00	85,60,862.00
35	4th SFC Maintenance of Capital Assets	26,90,544.00	9,40,000.00	36,30,544.00	2,97,940.00	33,32,604.00
36	MJBY	95,000.00	0.00	95,000.00	0.00	95,000.00
37	Sitting Fees/TA/DA	1,32,450.00	0.00	1,32,450.00	0.00	1,32,450.00
38	Cons of Water Bodies	25,98,000.00	0.00	25,98,000.00	0.00	25,98,000.00
39	Arrear Pension (LFS/Non LFS)	0.00	0.00	0.00	0.00	0.00
40	NULM	10,07,317.00	1,80,000.00	11,87,317.00	7,59,261.33	4,28,055.67
41	4th SFC Devolution	2,79,11,770.00	2,12,99,000.00	4,92,10,770.00	10,56,742.00	4,81,54,028.00
42	Tourism & Cultural Fund	4,10,876.00	0.00	4,10,876.00	0.00	4,10,876.00
43	Completion of College Hostel Building	-1,43,199.00	0.00	-1,43,199.00	0.00	-1,43,199.00
44	HSY	1,47,420.00	4,62,000.00	6,09,420.00	5,55,000.00	54,420.00
45	Election	-7,808.00	6,56,500.00	6,48,692.00	5,44,665.00	1,04,027.00
46	BLO'S Remuneration	0.00	3,07,000.00	3,07,000.00	3,07,000.00	0.00
47	NOAP/ODP/M BPY	-1,10,88,714.00	2,00,20,100.00	89,31,386.00	2,65,49,447.90	-1,76,18,061.90
48	UNNATI	60,76,381.00	1,81,99,000.00	2,42,75,381.00	40,00,539.00	2,02,74,842.00
49	SDP & Critical Gap Fund	14,11,304.00	0.00	14,11,304.00	3,44,381.00	10,66,923.00
50	SBM	1,75,19,473.00	0.00	1,75,19,473.00	1,97,03,026.00	-21,83,553.00

51	FANI	23,63,353.00	0.00	23,63,353.00	24,75,412.00	-1,12,059.00
52	Covid-19	1,08,188.00	8,38,000.00	9,46,188.00	25,79,500.00	-16,33,312.00
53	Un-classified grant	2,86,710.00	0.00	2,86,710.00	0.00	2,86,710.00
54	Bhimabhoi	0.00	0.00	0.00	0.00	0.00
55	Kalakar (Cultural Fund)	0.00	0.00	0.00	0.00	0.00
56	Street Vendor	-3,000.00	22,23,000.00	22,20,000.00	17,40,000.00	4,80,000.00
57	Labour Covid (BOC worker)	4,01,500.00	0.00	4,01,500.00	0.00	4,01,500.00
58	Quarentine person	1,64,000.00	0.00	1,64,000.00	0.00	1,64,000.00
59	Feeding for stray animal	0.00	2,85,000.00	2,85,000.00	1,41,335.00	1,43,665.00
60	15th FC Basic Grant	3,99,40,550.00	6,74,86,000.00	10,74,26,550.00	2,88,68,387.00	7,85,58,163.00
61	15th FC Tied Grant	3,99,92,000.00	0.00	3,99,92,000.00	0.00	3,99,92,000.00
62	UNNATI(TRIBAL)	21,32,148.00	30,19,000.00	51,51,148.00	27,19,536.00	24,31,612.00
63	UNNATI (SC)	18,15,987.00	22,31,000.00	40,46,987.00	24,25,941.00	16,21,046.00
64	UNNATI INFRA STRUCTURE DEVELOPMENT	1,01,27,863.00	78,74,000.00	1,80,01,863.00	80,32,053.00	99,69,810.00
65	5TH SFC Sanitation of SWM	50,79,000.00	50,79,000.00	1,01,58,000.00	3,89,827.00	97,68,173.00
66	Calamity Relief Fund	35,77,480.00	0.00	35,77,480.00	6,02,430.00	29,75,050.00
67	Jaga Mission	15,400.00	7,35,000.00	7,50,400.00	1,82,200.00	5,68,200.00
68	Geo tagging,OUHM	0.00	0.00	0.00	0.00	0.00
69	NFSA	97,100.00	65,70,000.00	66,67,100.00	65,70,000.00	97,100.00
70	5th SFC Strom water Drainage Project	0.00	1,00,00,000.00	1,00,00,000.00	0.00	1,00,00,000.00
71	5th SFC Maintenance of Primary school Building	0.00	5,00,000.00	5,00,000.00	0.00	5,00,000.00
72	Cyclone YAAS	0.00	64,000.00	64,000.00	1,42,493.00	-78,493.00
73	AWC	0.00	3,29,00,000.00	3,29,00,000.00	0.00	3,29,00,000.00
74	College fund	0.00	4,25,000.00	4,25,000.00	0.00	4,25,000.00

75	Mission Shakti	0.00	35,00,000.00	35,00,000.00	67,627.00	34,32,373.00
	Grand total	29,50,84,775.50	28,21,30,729.00	57,72,15,504.50	21,93,34,650.23	35,78,80,854.27

Year wise breakup of Grants:-

The year wise break and scheme wise breakup of unspent grant could not be workout due to inadequate maintenance of grant-in-aid register. Therefore the E.O. is suggested to maintain the grant-in-aid register properly and compliance shown to next audit. However based on the grant position in the last audit report and the grants received by the municipality during 2020-21 and 2021-22 and the utilization of grants in 20-21 & 21-22 the year wise break up of unspent grant upto 31.03.2021 & 31.3.22 is furnished below.

YEAR WISE BREAK UP OF GRANT FOR THE YEAR 20-21 & 21-22		
YEAR	Amount for the year 20-21	Amount for the year 21-22
Up to 2015-16	4,85,68,087.50	4,84,74,794.50
2016-17	1,54,32,230.00	1,54,32,230.00
2017-18	1,11,92,194.00	1,11,92,194.00
2018-19	2,23,56,500.00	0
2019-20	5,65,77,866.00	1,57,09,848.67
2020-21	14,09,57,898.00	9,35,07,821.00
2021-22	0	17,35,36,966.10
TOTAL	29,50,84,775.50	35,78,80,854.27

LOW LEVEL OF UTILISATIN OF GRANTS:-

Rule 171(3)(1) of OGFR Vol-I, provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous year's grant has either to be surrendered to the Govt., or it has to be taken into accounts in subsequent year's grant with prior approval of the sanctioning authority. On going through the previous year audit report, it is noticed that as on dt. 01.04.2020, a huge amount of unspent balances of Rs. 21,65,51,686.50 and on dt.01.04.2021, a huge amount of unspent balances of Rs.29,50,84,775.50 was lying with this Municipality under various schemes for years together. Fresh grants were also released without verifying the unspent position of earlier grants. From the above table I & II, it may be seen that the expenditure incurred for the year 20-21 was only Rs.13,52,03,697.00 while total fund available was Rs.43,02,88,472.50 & the expenditure incurred for the year 21-22 was only Rs.21,93,34,650.23 while total fund available was Rs.57,72,15,504.50. The percentage of utilization of the grants in the Municipality is very low in comparison to the total grants available for utilization under different developmental schemes. This indicates that the Govt. money released to this Municipality for developmental works is not being utilized for the intended purposes in time. The delay in implementation of developmental programmes defeats the very purpose of the schemes. The details of head wise receipt and utilization of grants are furnished below. The less utilization of funds was mainly due to non preparation of budget estimates, inadequate monitoring and planning etc. The Executive Officer concerned assured to take steps for utilization of the funds soon. But such assurance cannot bear fruit in the absence of proper monitoring and planning. Hence steps may be taken to utilize the same with approval of the sanctioning authority and proper planning and monitoring may be made for the same and compliance reported to audit.

1. DETAILS OF GRANT RECEIVED DURING THE YEAR 2020-21 IS GIVEN BELOW

DETAILS OF GRANT RECEIVED DURING THE YEAR 2020-21		

SL NO	NAME OF THE GRANT	AMOUNT	GO. NO/DT
1	OCTORI COMPENSATION GRANT	8988000.00	8257/HUD/16.4.20
		8988000.00	13430/HUD/17.8.20
		17977000.00	1019/HUD/19.01.21
	Total	35953000.00	
2	STREET VENDOR	990000.00	811/SUDA/21.4.20
		990000.00	
3	QUARENTINE PERSON	190000.00	1275/HUD/30.6.20
		256000.00	1329/SUDA/3.7.20,11855/ HUD/3.7.20
		30000.00	1426/SUDA/29.7.20
	Total	476000.00	
4	COVID-19	95000.00	832/SUDA/22.4.20
		90000.00	836/SUDA/22.4.20
		185000.00	
		59286.00	8929/HUD/8.5.20
		8542.00	1705/HUD/18.5.20
		550560.00	8612/HUD/30.4.20
		8542.00	8943/8.5.20
		47836.00	8867/HUD/8.5.20
	Total	674766.00	
5	LABOUR COVID (BOC)	2202000.00	1221/DLC/CTC/7.4.20
		18000.00	16.4.20, On line
	Total	2220000.00	
6	MLA LAD FOR COVID-19	1500000.00	29.4.20, On line
		1000000.00	4.2.21, On line
		2500000.00	
7	UWEI(IMPLEMENTATION OF URBAN WAGE EMPLOYMENT INITIATIVE)	5640000.00	8447/HUD/27.4.20
		1598000.00	8453/HUD/27.4.20
		2162000.00	8459/HUD/27.4.20
		5640000.00	1364/HUD/25.1.21
		1598000.00	1370/HUD/25.1.21
		2162000.00	1376/HUD/25.1.21
	Total	18800000.00	
8	BLO Remuneration	259000.00	5123/HUD/5.5.20
		259000.00	
	ELECTION	4000.00	18.12.20
		7400.00	26.1.21
		11400.00	
9	CALAMITY RELIEF FUND	3265000.00	3.4.20

		145000.00	8.4.20
		167480.00	8.4.20
	Total	3577480.00	
10	15 TH FC BASIC GRANT	19996000.00	9501/HUD/26.5.20
		19996000.00	5255/HUD/2.3.21
	Total	39992000.00	
		19996000.00	17465/HUD/11.11.20
		19996000.00	6380/HUD/18.03.21
	Total	39992000.00	
11	UNNATI (PITHA)	500000.00	573/DUDA/12.6.20
	Total	500000.00	
12	MAINTENANCE OF CAPITAL ASSETS	470000.00	14992/HUD/23.9.20
		470000.00	4225/ HUD/22.2.21
	Total	940000.00	
13	CREATION OF CAPITAL ASSETS	608000.00	15012/HUD/23.9.20
		1824000.00	4504/HUD/24.2.21
	Total	2432000.00	
14	MOTOR VECHICLE TAX	2321000.00	16337/HUD/20.10.20
		2320000.00	4250/HUD/22.2.21
	Total	4641000.00	
15	DEVOLUTION	10649000.00	17111/HUD/5.11.20
		10650000.00	4209/HUD/22.2.21
	Total	21299000.00	
16	14 TH FC	1710000.00	19223/HUD/15.12.20
		69880.00	19241/HUD/15.12.20
	Total	1779880.00	
17	SANITATION OF SOLID WASTE MANAGEMENT	5079000.00	2582/HUD/9.2.21
	Total	5079000.00	
18	SDP	350000.00	905/31.3.21
		900000.00	18.6.20
	Total	1250000.00	
19	ROADS AND BRIDGES	2037000.00	26480/HUD/31.12.20
	Total	2037000.00	
20	HARISHANDRA SAHAYATA	627000.00	ON LINE
	Total	627000.00	
21	GEO TAGGING,OUHM	40000.00	866/OUHM/30.6.20
	Total	40000.00	

22	JAGA MISSION	50000.00	12.6.20
	Total	50000.00	
23	DAY-NULM	125136.00	3482/SUDA/18.12.20
		83424.00	3485/SUDA/18.12.20
	Total	208560.00	
24	OAP/NOAP/ODP	15401500.00	ON LINE
	Total	15401500.00	
25	SBM	5098100.00	ON LINE
	Total	5098100.00	
26	NFSA	6723100.00	ON LINE
	Total	6723100.00	
	GRAND TOTAL	213736786.00	

1. DETAILS OF GRANT RECEIVED DURING THE YEAR 2021-22 IS GIVEN BELOW

DETAILS OF GRANT RECEIVED DURING THE YEAR 2021-22			
	NAME OF THE GRANT	AMOUNT	GO. NO/DT
1	OCTORI COMPENSATION GRANT	97,97,000.00	9946/HUD/25.5.21
		97,97,000.00	15863/HUD/6.9.21
		1,95,94,000.00	1068/HUD/20.01.22
	total	3,91,88,000.00	
2	STREET VENDOR	9,78,000.00	3062/SUDA/11.6.21
		12,45,000.00	5934/SUDA/20.12.21
	total	22,23,000.00	
3	COVID-19	8,38,000.00	104/8.6.21
	total	8,38,000.00	
4	MLA LAD	5,00,000.00	9.3.22,PL ACCOUNT
		3,00,000.00	100/DRDA/13.1.22
		3,50,000.00	7.12.21
		1,74,182.00	14.9.21
		10,70,600.00	15.7.21
		39,48,361.00	1.7.21
	total	63,43,143.00	
5	BLO'S Remuneration	48,000.00	5101/18.5.21
		2,59,000.00	16.4.21,Collector,Cuttack
	total	3,07,000.00	

6	ELECTION	6,000.00	24.11.21
		4,10,250.00	17.3.22, O.S.T
		1,83,200.00	22.3.22, Asst.Collector,Cuttack
		57,050.00	25.3.22, O.S.T
	total	6,56,500.00	
7	15 TH FC BASIC GRANT	1,20,97,000.00	10902/HUD/23.6.21
		1,81,46,000.00	16436/21.9.21
		1,20,97,000.00	4709/11.3.22
		1,81,46,000.00	4718/11.3.22
	total	6,04,86,000.00	
8	15TH FC TIED GRANT	70,00,000.00	5.1.22
	total	70,00,000.00	
9	4TH SFC MAINTENANCE OF CAPITAL ASSETS	9,40,000.00	3543/HUD/23.2.22
	total	9,40,000.00	
10	4TH SFC CREATION OF CAPITAL ASSETS	12,16,000.00	20172/HUD/24.11.21
		12,16,000.00	3506/23.2.22
	total	24,32,000.00	
11	MOTOR VECHICLE TAX	25,06,000.00	19003/HUD/9.11.21
		25,05,000.00	1639/HUD/29.1.22
	total	50,11,000.00	
12	DEVOLUTION	1,06,49,000.00	18374/HUD/30.10.21
		1,06,50,000.00	3474/HUD/23.2.22
	total	2,12,99,000.00	
13	SANITATION OF SOLID WASTE MANAGEMENT	50,79,000.00	12686/HUD/20.7.21
	total	50,79,000.00	
14	Feeding of stray Animal	1,35,000.00	9721/HUD/20.5.21 2873/SUDA/25.5.21
		80,000.00	10293/HUD/4.6.21 2964/SUDA/4.6.21
		70,000.00	10833/HUD/22.6.21 3501/SUDA/22.7.21
	total	2,85,000.00	
15	MUKTA/ UNNATI	1,70,000.00	9698/HUD/20.5.21
		6,00,000.00	9692/HUD/20.5.21
		2,30,000.00	9704/HUD/20.5.21
		27,89,000.00	22.12.21, PL A/C
		20,61,000.00	22.12.21, PL A/C
		72,74,000.00	22.12.21, PL A/C

	total	1,31,24,000.00	
		1,81,99,000.00	378/HUD/5.1.22
	total	1,81,99,000.00	
16	DAY NULM	1,80,000.00	3044/SUDA/11.6.21
	total	1,80,000.00	
17	Cyclone YAAS	15,000.00	11712/HUD/6.7.21
		37,000.00	11700/HUD/6.7.21
		12,000.00	11689/HUD/6.7.21
	total	64,000.00	
18	R&B	22,41,000.00	15031/HUD/24.8.21
	total	22,41,000.00	
19	NRB	2,12,000.00	18053/27.10.21
	total	2,12,000.00	
20	Strom water drainage 5TH SFC	1,00,00,000.00	22061/HUD/22.12.21
	total	1,00,00,000.00	
21	5th SFC arrear salary	2,09,10,986.00	3220/HUD/21.2.22
	total	2,09,10,986.00	
22	Maintenance of Primary school building 5th SFC	5,00,000.00	4822/HUD/12.3.21
	total	5,00,000.00	
23	Jaga-Mission	5,25,000.00	10.1.22
		2,10,000.00	10.1.22
	total	7,35,000.00	
24	AWC	3,29,00,000.00	26.4.21
	total	3,29,00,000.00	
25	College Fund	3,00,000.00	9.4.21
		1,25,000.00	1.11.21
	total	4,25,000.00	
26	Misson Shakti	35,00,000.00	8.11.21,DUDA,Collector
	total	35,00,000.00	
27	OAP	2,00,20,100.00	
	total	2,00,20,100.00	
28	NFSA	65,70,000.00	
	total	65,70,000.00	
29	HARISHANDRA SAHAYATA	4,62,000.00	
	total	4,62,000.00	
	Grand Total	28,21,30,729.00	

PARA: 10 UTILISATION CERTIFICATE

Choudwar Municipality - 2021-2022

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2021	305342214.99	186215202.33	491557417.32	46837553.00	31-03-2022	444719864.32	
	GRAND TOTAL	305342214.99	186215202.33	491557417.32	46837553.00		444719864.32	

Choudwar Municipality - 2020-2021

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
2	01-04-2020	301876150.99	105014082.00	406890232.99	406890232.99	31-03-2021	0.00	
	GRAND TOTAL	301876150.99	105014082.00	406890232.99	406890232.99		0.00	

Comments :
Non Submission of U.C. in due time :-
<p>As per Rule 170, 171 and 173 of O.G.F.R. Vol-I grants received should be utilized within the same financial year in which it was received and UCs should be submitted by 30th June of the subsequent year to the funding agency as well as Principal Accountant General(A&E) Odisha. The F.D. Letter No.29539/dtd.20-10-14 gives emphasis upon submission of UCs to proper quarter by 30th June of the succeeding year. As timely submission of UC is relative to receipt of subsequent Grants from GOI and cut is imposed on the grant amount accordingly on its non-submission/delay in submission. Hence timely non-submission and huge pendency of submission of utilization certificate is a detrimental factor. Non-submission of U.C. to the tune of Rs.30,53,42,214 . 99 as on 31-03-2021 & Rs.44,47,19,864.32 as on 31-03-2022 defeats the very purpose of Govt. policy & planning and speaks about the improper management of man power in Municipality level during the year 2020-21 & 2021-22 respectively and lack of supervision of local authority. There-fore the Local authority is suggested to look into the matter personally to clear up all old pending utilization certificates as soon as possible observing all formalities as required under Rule-173 of OGFR Volume-I.</p>

Details of U.C submitted during the year 2020-21 are furnished below.

SL	Particulars of Grant	Go no/ Date of Receipt of Grant	Year of Receipt of Grant	Letter No/Date of Submission of UC	Amount of UC submitted
1	Covid-19	8612/30.4.20	2020-21	2194/24.6.20	5,50,560.00
2	Covid-19	8943/8.5.20	2020-21	2191/24.6.20	8,542.00
3	Covid-19	8929/8.5.20	2020-21	2191/24.6.20	59,286.00
4	Covid-19	8867/8.5.20	2020-21	2191/24.6.20	47,836.00
5	Covid-19	8857/8.5.20	2020-21	2191/24.6.20	8,542.00
6	Incentive of the Quarantined person	1329/SUDA/3.7.20	2020-21	3917/27.11.20	2,56,000.00
7	Incentive of the Quarantined person	1426/SUDA/29.7.20	2020-21	3917/27.11.20	30,000.00
8	Community Based Desentralized Strategy for covid-19 management	1275/SUDA/30.6.20	2020-21	3920/27.11.20	1,90,000.00
9	Covid-19(stray animal)	832/SUDA/22.4.20	2020-21	3750/19.11.20	95,000.00
10	Covid-19(stray animal)	836/SUDA/22.4.20	2020-21	3750/19.11.20	4,750.00
11	Day -NULM,SUSV	811/suda/11.4.20	2020-21	3632/11.11.20	9,03,000.00
				Total	21,53,516.00
12	14 FC 2016-17	30190/26.12.16	2016-17	3346/12.10.20	14,96,792.00
				Total	14,96,792.00
13	14 FC 2017-18	30505/26.12.17	2017-18	3346/12.10.20	20,52,821.00
				Total	20,52,821.00
14	M V Tax 2018-19	17393/3.7.18	2018-19	3346/12.10.20	2,20,211.00
15	M V Tax 2018-19	29896/19.11.18	2018-19	3346/12.10.20	9,98,697.00
16	Devolution 2018-19	17969/7.7.18	2018-19	3346/12.10.20	17,47,749.00
17	Devolution 2018-19	28874/3.11.18	2018-19	3346/12.10.20	57,22,000.00
18	Mentenance of R&B 2018-19	22315/4.8.18	2018-19	3346/12.10.20	8,47,947.00
19	Entry Tax for Salary &Esst	26966/9.10.18	2018-19	3344/12.10.20	3,72,664.00
20	Entry Tax for Salary &Esst	1634/22.1.19	2018-19	3344/12.10.20	94,23,000.00
21	Entry Tax for	675/8.1.19	2018-19	3344/12.10.20	1,01,28,636.00

	Salary & Esst				
22	Pension Arrear	30069/22.11.18	2018-19	3344/12.10.20	5,73,508.00
				Total	3,00,34,412.00
23	14 FC 2019-20	12174/15.7.19	2019-20	3346/12.10.20	19,79,000.00
24	14 FC 2019-20	8134/31.3.20	2019-20	3346/12.10.20	98,30,953.00
25	Entry Tax for Salary & Esst	7533/16.4.19	2019-20	3344/12.10.20	1,04,57,000.00
26	Entry Tax for Salary & Esst	14373/9.8.19	2019-20	3344/12.10.20	1,04,57,000.00
27	Entry Tax for Salary & Esst	22452/3.12.19	2019-20	3344/12.10.20	1,04,57,000.00
28	Pension Arrear	10052/11.6.19	2019-20	3344/12.10.20	49,51,000.00
29	Pension Arrear	4883/17.2.20	2019-20	3344/12.10.20	99,02,000.00
30	SWM	15700/29.8.19	2019-20	3525/2.11.20	59,45,024.00
31	SWM	8443/4.9.19	2019-20	3622/10.11.20	9,96,000.00
32	FANI	18766/24.10.19	2019-20	3956/1.12.20	8,00,000.00
33	OUHM(PMAY)	1796/OUHM/23.9.19	2019-20	1712/18.5.20	35,500.00
				Total	6,58,10,477.00
			GRAND TOTAL		10,15,48,018.00

Details of UC submitted during the year 2021-22 are furnished below.

Statement showing details of U.C submitted during the year 2021-22					
SL.No	Particulars of Grant	Go no/ Date of Receipt of Grant	Year of Receipt of Grant	Letter No/Date of Submission of UC	Amount of UC submitted
1	14TH FC BASIC GRANT	20957/HUD/30.7.18	2018-19	2663/22.8.21	1,03,69,000.00
2	14TH FC BASIC GRANT	30110/HUD/22.11.18	2018-19	2663/22.8.21	1,03,69,000.00
3	MAINTENACE OF CAPITAL ASSET	17717/5.7.18	2018-19	2663/22.8.21	4,31,000.00
4	MAINTENACE OF CAPITAL ASSET	30059/22.11.18	2018-19	2663/22.8.21	3,28,839.00
				TOTAL	2,14,97,839.00
5	FANI	22049/28.11.19	2019-20	2554/21.8.21	13,01,761.00
6	FANI	22049/28.11.19	2019-20		11,73,651.00
7	Remuneration of CO, Day NULM	12842/22.7.19	2019-20		58,125.00
8	14TH FC	11291/HUD/29.6.	2019-20	2663/22.8.21	

	DEVOLUTION	19			29,10,000.00
9	14TH FC DEVOLUTION	14716/HUD/17.8.19	2019-20	2663/22.8.21	29,11,000.00
10	SWM	15700/29.8.19	2019-20	2061/14.7.21	55,70,328.00
11	SWM	16586/4.9.19	2019-20	2061/14.7.21	9,60,000.00
12	SWM	15706/29.8.19	2019-20	2061/14.7.21	24,55,578.00
13	SWM	15686/4.9.19	2019-20	2061/14.7.21	60,03,026.00
				TOTAL	2,33,43,469.00
14	Remuneration of CO, Day NULM	12176/9.7.20	2020-21		1,85,195.00
				TOTAL	1,85,195.00
15	COVID-19	10435/8.6.21	2021-22	2557/23.8.21	8,38,000.00
16	COVID-19 street vendor	3062/SUDA/11.6.21	2021-22	2570/23.8.21	8,34,000.00
17	COVID-19 stray animal	9721/HUD/20.5.21	2021-22	2572/23.8.21	1,35,000.00
18	COVID-19 stray animal	10293/HUD/4.6.21	2021-22	2572/23.8.21	4,050.00
				TOTAL	18,11,050.00
				GRAND TOTAL	4,68,37,553.00

Year wise break up of U.C due for submission for the year 2020-21, 2021-22 is furnished below

Year wise break up of U.C due for submission for the year 2020-21	
YEAR	AMOUNT
Up to 2015-16	7,07,25,519.99
2016-17	1,60,69,341.00
2017-18	5,72,80,577.00
2018-19	7,62,29,717.00
2019-20	4,46,01,303.00
2020-21	4,04,35,757.00
Total U.C Due	30,53,42,214.99

Year wise break up of U.C due for submission for the year 2021-22

YEAR	BALANCE
Up to 2015-16	7,07,25,519.99
2016-17	1,60,69,341.00
2017-18	5,72,80,577.00
2018-19	7,70,88,378.00
2019-20	6,21,25,851.33
2020-21	8,77,00,639.00
2021-22	7,37,29,558.00
Total U.C Due	44,47,19,864.32

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - MISSAPPROPRIATION OF CASH DUE TO LESS AMOUNT DEPOSITED IN BANK AGAINST THE ACTUAL COLLECTION (osp no-198)

On scrutiny of the Cashier's cashbook w. r. t Bank statement it is found that, a sum of Rs. 800.00 has been less deposited in bank. As per cashier's cash book vide MR No. 84420/30.3.22 Pg no.175 a sum of Rs. 177800/- has been deposited by Sri Tapan Ku Sahoo towards refund of OAP un-disbursed amount and the amount has been deposited in ICICI bank bearing a/c no. 0485 on dt.30.3.22. But on tracing of the Bank statement it is found that on dated. 30.3.22 only a sum of Rs.1, 77,000/-has been deposited in bank. Hence a sum of Rs.800/- (177800 – 177000) has been less deposited in bank.

However in response to the objection raised in this regard the local authority recovered the said amount from Sri Tapan Kumar Sahoo, Cashier vide MR No. 87054/dt.9.3.22. But in support of the amount deposited in bank, neither the up to date Cashiers cash book nor the bank statement has been produced to audit for verification. So the said amount of Rs.800/-is held under objection till production of the up to date Cashiers cash book for verification.

11.2 - MISSAPPROPRIATION OF CASH DUE TO LESS AMOUNT DEPOSITED IN BANK AGAINST THE ACTUAL COLLECTION (osp no- 198):-

On scrutiny of the Cashier's cashbook w. r. t Bank statement it is found that, a sum of Rs. 400.00 has been less deposited in bank. As per cashier's cashbook vide pg no. 144/ dtd.26.3.21 a sum of Rs. 31475/- has been collected towards holding tax and user fee, cost of excess land, SD of Jalachhatra (vide M.R .No.- 79314 to 79318) and the said amount has been deposited in bank on dated 30.3.21/ pg no. 145. But on tracing of the Bank statement it is found that on dated. 30.3.21 only a sum of Rs. 31075/-has been deposited in bank. Hence a sum of Rs.400/- (31475 – 31075) has been less deposited in bank. Details given below

Sl. no	Name of the bank/ a/c no	Date	Scheme Name	Amount deposited in bank
1	UCO bank,70222	30.3.21	Jaga Mission	14720.00
2	Indian Bank,27811	30.3.21	MF	16355.00

		Total	31075.00
--	--	--------------	-----------------

However in response to the objection raised in this regard the local authority recovered the said amount from Sri Tapan Kumar Sahoo, Cashier vide MR No. 87054/dt.9.3.22. But in support of the amount deposited in bank, neither the up to date Cashiers cash book nor the bank statement has been produced to audit for verification. So the said amount of Rs.400/- is held under objection till production of the up to date Cashiers cash book for verification.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No comments

PARA: 13 AUDIT OF RECEIPTS

13.1 - ASSESSMENT OF TAXES

Assessment Register of taxes as required under rule -177 of O.M. rules-1953 was not maintained in this Municipality. The new assessment has not been incorporated properly as required under Rule 178 and 179 of O.M. Rule 1953. So the exact position of holding tax of the assesses could not be ascertained from records and registers produced by the local authority. though the Building Plan Register is maintained in accordance with Rule-525 and 575 of O.M. Rule 1953. Due to non maintenance the position of buildings permitted for new constructions, additions and alternations of the buildings could not be ascertained. Hence the assessment of taxes for all newly constructed buildings was not done in this Municipality. The assessment of holding tax was last done by the valuation department during financial year 2004-05 and published on 08.06.2005. The next assessment was due on 08.06.2010. However since then. no interim assessment was done by the E.O. The E.O is therefore advised to conduct survey of ward wise new buildings for assessment and ensure proper maintenance of the above register. For assessment of newly constructed buildings the E.O is advised to take the information from the CESU i.e. the list of consumer of Municipality area annually, Accordingly through the employees of municipality, conduct survey. Ward wise new buildings should be assessed..

Suggestions:-1. Asses Holding Tax on Railway land, Agricultural land and industrial units.

2. Adopt current schedule of rates of PWD for valuation of buildings and general revision of taxes made in every five year as stipulated in the Act

3. Take effective measures for boosting realization of arrears of revenue.

4. Strengthening monitoring mechanism for effective tracing of holding for enhancing tax of the Municipality.

13.2 - DCB POSITION

The Demand, Collection and Balance of Taxes :-

The taxes on holding and Light have been collected by Council on the annual rental value of building fixed by the valuation organization of H&UD Deptt. Odisha. Taxes and imposed by Council U/s 131 of O.M. Act-1950 at the following rates :-1. Holding-10%, 2. Light-5%. The Demand, Collection and Balance register is not maintained

properly. .Basing on the last audit report Demand, Collection and Balance as supplied by the local authority, The Demand,Collection and Balance for the year 2020-21 and 2021-22 are given below-

2020-21 DCB													
SI NO	Source of income	Demand			Remission			Collection			Balance		
		Arrear	current	Total	Arrear	current	Total	Arrear	Curren	Total	Arrear	Current	Total
1	Holdin g Tax	14381 123	72995 76	21680 699				51954 0	21853 77.5	27049 17.5	13858 098	5114198	18972 296
2	Latrine Tax	50713 01	14448 93	65161 94				12345 9	47458 7	59804 6	49472 18.5	970306	59175 24.5
3	Water Tax	29783 80	27982 6	32582 06				21304 0	18296 0	39600 0	28412 61	96866	29381 27
4	Lighti ng Tax	11991 977	33613 40	15353 317				11205 93	98515 7	21057 50	10793 970	2376183	13170 153
5	User fee	90097	74455 0	83464 7				47997	38673 0	43472 7	40607	357820	39842 7
	Total	34512 878	13130 185	47643 063				20246 29	42148 11.5	62394 40.5	32481 154.5	8915373	41396 527.5

2021-2022 DCB													
SI NO	Source of income	Demand			Remission			Collection			Balance		
		Arrear	current	Total	Arrear	current	Total	Arrear	Curren	Total	Arrear	Curren	Total
1	Holdin g Tax	23862 773.8	79929 14	31855 687.75				71316 7.75	26525 70.25	33657 38	23149 606	53403 43.75	28489 949.75
2	Latrine Tax	67198 13	15073 80	82271 93				53242 2.5	54086 9.25	10732 91.75	61873 90.5	96651 0.75	71539 01.25
3	Water Tax	0	0	0				0	0	0	0	0	0
4	Lightin g Tax	72727 82.25	36090 54	10881 836.25				33153 6.75	11776 31.5	15091 68.25	69412 45.5	24314 22.5	93726 68
5	Userfe e	16841 85	74724 4	24314 29				11446 6	39797 6	51244 2	15697 19	34926 8	19189 87
	Total	39539 554	13856 592	53396 146				16915 93	47690 47	64606 40	37847 961	90875 45	46935 506

HOUSE RENT 2020-21 AND 2021-22

HOUSE RENT 2020-21											
SI NO	Source of Income	Demand			Collection			Balance			
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	

	HOUSE RENT 2020-21	123743 0	942000	217943 0	569750	371650	941400	667680	570350	123803 0
HOUSE RENT 2021-22										
SI NO	Source of Income	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
	HOUSE RENT 2021-22	1798030	206040 0	385843 0	375350	410200	785550	142268 0	165020 0	307288 0

13.3 - COLLECTION OF HOLDING TAXES ETC -

As it was seen from the statistics given below, the local collection as a percentage of effective demand during the year 2020-21 is 13.09 % and 2021-22 is 12.09 % which is very poor in comparison to effective demand..The local authority is advised to take further step in this regard as there is still scope for improvement. How ever if one looks at actual demand that includes the litigated amount the collected amount as a percentage of actual demand gives a poor picture of municipality. The local authority is advised once again to take constructive step to settle the litigation.

Taxes 2020-21	Demand 2020-21	Collection 2020-21	% of Collection 2020-21
Holding Tax	21680699	2704917.5	12.47%
Latrine Tax	6516194	598046	9.17%
Water Tax	3258206	396000	12.15%
Lighting Tax	15353317	2105750	13.71%
Userfee	834647	434727	52.08%
Total	47643063	6239440.5	13.09%

Taxes 2021-22	Demand 2021-22	Collection 2021-22	% of Collection 2021-22
Holding Tax	31855688	3365738	10.56%
Latrine Tax	8227193	1073291.75	13.045%
Water Tax	0	0	0
Lighting Tax	10881836	1509168.25	13.86%
User fee	2431429	512442	21.07%
Total	53396146	6460640	12.09%

13.4 - POSITION OF DCB

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

Para 13.4	2020-21	Position of DCB	
Source of income	Collection as per	Collection as per Accounts	Difference

	DCB 2020-21	cash book 2020-21	
Holding Tax	2704917.50	3860851.25	-1155933.75
Latrine Tax	598046	599940	-1894
Water Tax	396000	457402	-61402
Lighting Tax	2105750	1139826.75	965923.25
User fee	434727	2769761	-2335034
Total	6239440.50	8827781	-2588340.50

Para 13.4	2021-22	Position of DCB	
Source of income	Collection as per DCB 2020-21	Collection as per Accountant Cash book 2021-22	Difference
Holding Tax	3365738	3967855.80	-602117.80
Latrine Tax	1073291.75	507528.25	565763.50
Water Tax	0	60027	-60027
Lighting Tax	1509168.25	1128677	380491.25
User fee	512442	1661101	-1148659
Total	6460640	7325189.05	-864549.05

13.5 - INIATION OF LAW SUITS :-

No law suits has been initiated during the financial year 2020-21 and 2021-22 excepting those mentioned in the above table which related to the previous financial year .

The local authority was asked through preliminary objection memo to explain about the non initiation of law suits against the defaulters during the current year . In response to POM the local authority remained silent .

Name of the Company	Litigation of Taxes		Litigation of Taxes u/s 290		Litigation of House rent Taxes		Case No
	Arrear	Current	Arrear	Current	Arrear	Current	
OTM MILL	6344203	385001	2695414	125948	369250	21000	5/2011
Individual Certificate Case	-	-	-	-	-	-	-
Balharpur Industries	692717	168111	-	-	-	-	732/2016
Libra			15223		2635185	527037	
ICCL	22402884	7878499	4949240	227686	-	-	99/2016
Veterinary	-	-	-	-	333445	14160	-

13.6 - Issue of Distress warrant

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

13.7 - Collection of New Holding Tax :-

The following table depicts the status of Collection of New Holding Tax during the year 2020-21 and 2021-22.The date is taken from the new assessment register.The method of assessment and collection of the tax was not intimated to audit. The next audit will check the method of new assessment and collection of tax .

New Holding tax 2020-21

SL NO	Number of wards	No of Buildings completed	No of New Holding Assessed	Holding Tax		Latrine Tax		Water Tax		Light Tax	
				Demand	Collection	Demand	Collection	Demand	Demand	Demand	Demand
1	19	72	72	66380	66380	12448	12448	0	0	33193	33193

New Holding tax 2021-22

SL NO	Number of wards	No of Buildings completed	No of New Holding Assessed	Holding Tax		Latrin Tax		Water Tax		Light Tax	
				Demand	Collection	Demand	Collection	Demand	Demand	Demand	Demand
1	19	85	85	138603	138603	26167	26167	0	0	69752	69752

13.8 -

Although target was found to have been fixed with Tax Collectors for the year 2020-21 and no timely review was conducted by E .O. for which the collection of Holding Tax was not Satisfactory.Hence the local authority is advised to make periodical review on their achievement to enhance the collection position of Holding Tax.The details of target and achievement of Tax Collection are furnished below -

Target and achievement of each Tax Collection 2020-2021

SL NO	Name of wards	Name of Tax collector	Targrt for Collection	Achievement	% of Collection
1	1,2,3,4	Ram Chandra	222031	78148	35%

		Pradhan			
2	5,9	P K Choudhary	413751	199821	48%
3	6,7,8,17	Laxmidhar Swain	262559	85837	33%
4	10,11,12,13	D Panda	249690	115442	46%
5	14,15,16	S Hota	136712	40533	30%
		Total	1284743	519781	

Target and achievement of each Tax Collection 2021-2022

SL NO	Name of wards	Name of Tax collector	Targrt for Collection	Achievement	% of Collection
1	1,2,3,4	Ram Chandra Pradhan	448311	220993	49%
		S K Dilber Mohamod			
2	5,9	P K Choudhary	1707102	889839	52%
3	10,11,12,13	Laxmidhar Swain	481157	312124	65%
4	6,7,8,17	D Panda	1292150	763973	59%
5	14,15,16	S Hota	4128133	208322	5%
		Total	8056853	2395251	

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

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

13.10 - IRREGULAR DEDUCTION MADE TOWARDS TDS ON FDR (osp no- 160)

On scrutiny of the Investment account of the Municipality for the year 21-22, it is seen that a sum of Rs.10935/- has been deducted as TDS money by the Bank authority. As Choudwar Municipality is a Govt. establishment/public service establishment and the transactions are made in the interest of the public, no TDS should have been deducted by the bank as per order of the honorable High court vide order no. W. P. (C) 4447/2008.

Details given below

Sl no.	TDR no	Term	Rate of Interest	Principal amount in Rs.	Value date	Maturity date	Actual matured value in Rs.	Matured Value given by the Bank in Rs.	difference in Rs.
1	142246	12 month	5%	972072	10.8.20	10.8.21	1021595	1010660	10935

Through Audit objection memo, it was requested to the Local Authority to take effective steps for reversal of the amounts debited towards TDS and compliance reported to audit.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. So the Local authority is suggested to take necessary steps and action at their level regarding the refund of the deduction amount of Rs.10935/- from the bank. Till then the amount of Rs.10935/- remain held under objection.

13.11 - NON COLLECTION OF GST ON COST OF TENDERPAPER (o.s.p no- 200-201)

On checking the cashier cash book w. r. t bank statement, it has been found that during the year 2020-21 a sum of Rs.46,82,893.00 & during the year 2021-22 a sum of Rs.21,66,670.00 has been collected towards cost of Tender paper. Details given below

Tender Paper 2020-2021			
Sl no	Particulars / Date	Amount	Remarks
1	TCN 222/20.1.20	3983303	23 no's of DD ,27.4.20
2	19.5.20	1600	4 no's,19.5.20
3	TCN Vide no 1038/7.3.20	80000	22 no's of DD,11.6.20
4	TCN Vide no 1990/2.6.20	130600	39 no's of DD,17.7.20
5	17.7.20	1600	4 no's,17.7.20
6	29.10.20	800	2 no's,29.10.20
7	TCN Vide no 3758/19.11.20	220880	7 no's,29.1.21
8	TCN 3758/19.11.20	260200	238 no's,20.1.21
9	11.2.21	2400	6 no's,11.2.21
10	3.3.21	1600	4 no's,3.3.21
	TOTAL	46,82,983.00	
Tender Paper 2021-2022			
Sl no	Particulars / Date	Amount	Remarks
1	7.5.21	4500	3 no's,7.5.21
2	TCN 2044 /7.5.21	393600	153 no's,
3	28.9.21	2000	2 no's ,28.9.21
4	30.9.21	2400	6 no's,30.9.21
5	7.10.21	800	2 nos,1.10.21
6	TCN 3754 /15.11.21	764014	208 no's DD,
7	TCN 172/10.1.22	984356	300 no's DD
8	7.1.22	5400	12no,s,7.1.22
9	10.1.22	8100	18 no,s ,10.1.22
10	18.1.22	1500	3 no's,18.1.22
	TOTAL	21,66,670.00	
	GRAND TOTAL	68,49,653.00	

Through objection statement audit sought for the information that, whether the tender paper has been sold including GST or excluding GST. And If the tender paper has been sold including GST then the rate of GST charged on it may be intimated to audit & its related files may also be produced to audit for verification.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, it is clear that, the amount has been collected towards the cost of Tender paper only. Hence due to non collection of GST, Govt. sustained a loss to the tune of Rs.12,32,937.54 (Rs.68,49,653.00 x 18%). Hence **Rs.12,32,937.54** is held under objection till the final compliance by the Local Authority.

13.12 -

According to Rule 188 of the Orissa Municipal Act,1953, when tax is paid the Tax Collector shall grant a receipt in Form-I. He shall fill up the form in triplicate by carbon process. Part payments of quarterly taxes shall not be accepted. The original copy of the receipt shall be printed in bold letters "Temporary Receipt" with a note."This should not be considered as final receipt until the final receipt is issued under the signature of the Executive Officer". The duplicate copy may be boldly marked "Final Receipt". The Tax Collector shall issue the temporary receipt (original copy) as soon as he realizes the tax. He shall then submit the tax receipts in duplicate to the EO with the collections. The EO shall conduct checks and sign the duplicate and countersign the triplicate which will form the office copy. The duplicate shall then be issued as the final receipt.

But, in disobedience to the rule & provisions it was seen that the receipt book though maintained in triplicate, yet there is no mention of the temporary receipt and final receipt on the body of the original and duplicate copies respectively. Neither the second copy has been signed nor did the third copy countersigned by the E.O. or any designated officer of the NAC. It means that the officer has not conducted necessary checking. Moreover, all the second copies of the receipts of the MR books are still with the office. There is no mention of the note as pointed out above on the first copy which is a must for the public awareness. This alternation of format on the part of the municipality is illegal.

The Executive officer of the municipality is advised to adhere the codal provisions hence forth and compliance reported to audit.

13.13 - NON COLLECTION OF GST ON RENT OF KALAYAN MANDAP & TOWN HALL(o.s.p no- 201)

On checking the cashier cash book w. r. t bank statement, it has been found that during the year 2020-21 a sum of Rs.213500.00 & during the year 2021-22 a sum of Rs.297000.00 has been collected towards rent fee & revenue of market building, kalayan Mandap & Town hall. Through objection statement audit sought for the information that, whether the rent has been collected from Kalayan Mandap & Town hall including GST and the rate of GST charged or excluding GST may be intimated to audit & its related files & the Collection register of Kalayan Mandap & Town hall may be produced to audit for verification.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, it is clear that, the amount has been collected towards the rent cost of rent only. Hence due to non collection of GST, Govt. sustained a loss to the tune of Rs.91, 890.00 (Rs.213500.00 + Rs.297000.00 = 510500.00) x 18%).

Hence, **Rs.91, 890.00** is held under objection till the final compliance by the Local Authority.

13.14 - LESS DEDUCTION OF PT FROM THE SALARY BILL OF THE E.O & M.E (o.s.p no- 197) :-

As per Notification No. of 31801-CTA-43 /2010/F Dt. 21.07.2010 of Finance Deptt, whose annual salaries exceeds Rs.3, 00,000/- they will pay professional tax of Rs.2500.00 per annum.(Rs. 200/- for 11 months & Rs. 300/- in the 12th month) . But on scrutiny of the pay acquaintance roll for the year 20-21, it is found that Rs. 2400/- each has been deducted from the salary bill of E.O , Sri. Pabitra Ku Behera and M.E ,Sri.Mahesh Prasad Mishra respectively. The annual salary of the Executive Officer and the M. E is more than 3 lakhs per annum . Hence PT

to the tune of Rs.100/- each has been less deducted from the salary of the E.O & M.E respectively.

Through objection statement audit sought for clarification regarding the less deduction of PT .But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. Hence Rs.200/- needs recovery from the following Officials.

1. Sri. Pabitra Ku Behera, E.O Rs.100.00
2. Sri.Mahesh Prasad Mishra ,M.E Rs.100.00

13.15 - CLARIFICATION WANTING REGARDING LESS AMOUNT CREDITED IN BANK TOWARDS COLLECTION OF PAPER COST OF TCN . NO. 2044/ DT. 13.7.21 (osp no. 191)

On scrutiny of the Cashier's cashbook w. r. t Bank statement it is found that, a sum of Rs. 7200.00 has been less deposited in bank. As per cashier's cashbook on dt.26.8.21 a sum of Rs.393600/- has been received from Engg. Section towards paper cost of TCN. But on tracing of the Bank statement of HDFC bank bearing a/c no 44503, it is found that on dated. 27.8.21 only a sum of Rs.3, 86, 400 /-has been credited in bank. Hence a sum of Rs.7200/- (393600 – 386400) has been less deposited in bank. Details given below

SL NO.	Name of the person from whom cheque has been received	Ch.no./Dt	Amount deposited as per cashiers cash book	Amount credited in Bank	Less credit
1	Dillip Ku Behura	252463/26.7.21	4000.00	400.00	3600.00
2	Maheswar Bhoi	252488/26.7.21	4000.00	400.00	3600.00
		Total	8000.00	800.00	7200.00

Through Audit objection memo, audit sought for clarification regarding the less deposit of the collected money and what sorts of steps have been taken by the Local authority regarding refund of the less amount credited in bank and compliance reported to audit.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. So the Local authority is suggested to take necessary steps and action at their level regarding the refund of the amount of Rs.7200/- from the bank.

As cash deposit of Rs.8000.00 was shown in the cash book but actual Rs.800.00 was found to be deposited in the pass book, less deposit of Rs.7200.00 as above is suggested for recovery from Sri Debashis Panda, Accountant

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SRI DEBASIS PANDA	ACCOUNTANT	CHOUDWAR MUNICI PALITY,CHOUDWAR CUTTACK	7200

13.16 - Non-collection of Arrear Taxes

As per Section 161(1) of the Orissa Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer shall cause to be served on the person liable to pay the same a notice in the prescribed form. If still the dues are not collected, the Municipality is armed with Section 162 of the Act to levy by distress and sale of any movable property belonging to the defaulter wherever found, or of any movable property belonging to any other person which may be found within the holding in respect of which such defaulter is liable to such tax. In spite of all these provisions under Section 161(1), 162,163,164,165 and 166, if the municipality fails to realize the arrear tax by distress and sale, according to Section 169 the Municipality may at any time apply to the District Collector for the recovery of the whole or any part of any arrear as an arrear of Land Revenue. Again as per Section 170 of the Act, the Municipality instead of proceeding by distress and sale or in case of failure to realize the whole or any part of any tax, the municipality may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though the system of penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the OM rules 1953

During audit it is observed that, the Municipality has failed to take appropriate action under various sections of the Orissa Municipal Act, 1950. As a result, arrears to the tune of Rs. 58128281.65 as detailed below are remaining uncollected for years together. The year wise breakup of outstanding taxes are furnished below.

	Demand					Collection					Balance				
Year	Hold ing Tax	Latri ne Tax	Ligh ting Tax	Wate r Tax	Total	Hold ing Tax	Latri ne Tax	Ligh ting Tax	Wate r Tax	Total	Hold ing Tax	Latri ne Tax	Ligh ting Tax	Wate r Tax	Total
Up to 2010- 11	3538 182. 00	9219 88.0 0	1427 439. 00	1632 856. 00	7520 465. 00	0.00	0.00	0.00	0.00	0.00	3538 182. 00	9219 88.0 0	1427 439. 00	1632 856. 00	7520 465. 00
2011- 12	4266 93.0 0	9784 1.80	1184 53.0 0	1384 25.8 0	7814 13.6 0	0.00	0.00	0.00	0.00	0.00	4266 93.0 0	9784 1.80	1184 53.0 0	1384 25.8 0	7814 13.6 0
2012- 13	2081 33.3 0	5394 6.00	1259 72.3 0	1389 81.5 0	5270 33.1 0	0.00	0.00	0.00	0.00	0.00	2081 33.3 0	5394 6.00	1259 72.3 0	1389 81.5 0	5270 33.1 0
2013- 14	1926 97.3 0	6362 3.00	9125 9.75	1203 04.5 0	4678 84.5 5	0.00	0.00	0.00	0.00	0.00	1926 97.3 0	6362 3.00	9125 9.75	1203 04.5 0	4678 84.5 5
2014- 15	2922 95.5 0	6206 9.00	1008 66.0 0	5323 0.50	5084 61.0 0	0.00	0.00	0.00	0.00	0.00	2922 95.5 0	6206 9.00	1008 66.0 0	5323 0.50	5084 61.0 0
2015- 16	1698 928. 00	4119 67.0 0	7492 10.5 0	1475 411. 00	4335 516. 50	1246 578. 00	2866 44.0 0	5643 85.2 0	4821 93.0 0	2579 800. 20	4523 50.0 0	1253 23.0 0	1848 25.3 0	9932 18.0 0	1755 716. 30
2016- 17	4441 092. 00	1066 404. 00	1753 043. 00	2445 218. 00	9705 757. 00	1154 613. 00	2886 53.0 0	7697 41.9 0	3848 71.0 0	2597 878. 90	3286 479. 00	7777 51.0 0	9833 01.1 0	2060 347. 00	7107 878. 10
2017- 18	4420 528. 00	1111 021. 00	1719 916. 00	2544 335. 00	9795 800. 00	1242 374. 00	3105 94.0 0	8282 49.5 0	4141 25.0 0	2795 342. 50	3178 154. 00	8004 27.0 0	8916 66.5 0	2130 210. 00	7000 457. 50

2018-19	4903 963. 00	1209 918. 00	2668 129. 00	1935 361. 00	1071 7371 .00	1508 262. 00	3770 65.0 0	1005 508. 00	5027 54.0 0	3393 589. 00	3395 701. 00	8328 53.0 0	1662 621. 00	1432 607. 00	7323 782. 00
2019-20	5190 422. 00	1268 100. 00	2819 525. 00	1959 553. 00	1123 7600 .00	1962 161. 00	4453 07.0 0	7909 91.5 0	1997 80.0 0	3398 239. 50	3228 261. 00	8227 93.0 0	2028 533. 50	1759 773. 00	7839 360. 50
2020-21	7299 576. 00	1444 893. 00	2798 26.0 0	3361 340. 00	1238 5635 .00	2185 378. 00	4745 87.0 0	1829 60.0 0	9851 57.0 0	3828 082. 00	5114 198. 00	9703 06.0 0	9686 6.00 0	2376 183. 00	8557 553. 00
2021-22	7992 914. 00	1507 380. 00	0.00	3609 054. 00	1310 9348 .00	2652 570. 00	5408 69.0 0	0.00	1177 632. 00	4371 071. 00	5340 344. 00	9665 11.0 0	0.00	2431 422. 00	8738 277. 00
Grand Total	4060 5424 .10	9219 150. 80	1185 3639 .55	1941 4070 .30	8109 2284 .75	1195 1936 .00	2723 719. 00	4141 836. 10	4146 512. 00	2296 4003 .10	2865 3488 .10	6495 431. 80	7711 803. 45	1526 7558 .30	5812 8281 .65

13.17 - Taxes barred by limitation

As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipality under this Act after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be in respect of such sum It would be seen from the year wise break up of outstanding taxes that the taxes of Rs. 40832449.00 is lying as outstanding balance as on 31.3.2022. Out of which a sum of Rs. 7107877.00 & Rs. 7323781.25 totaling to **Rs.1,44,31,658.50** has become barred by limitation (tax outstanding for more than three years & nine months i.e. for the year 2016-17 & 2017-18) during the year 2020-2021 & 2021-22 (As this audit covered audit for the year' 2020-21 and 2021-22). But not a single demand notice U/s 161 or distress warrant u/s 162, 163 has been issued during the year 2020-21 and 2021-22 by the Municipal authorities which resulted loss to the Municipal Fund. For the above loss the following officials are found responsible. The year wise break up of outstanding taxes is furnished below.

Year	Total
2011-12	781413.5
2012-13	527033
2013-14	467884.5
2014-15	508461
2015-16	1755715.5
2016-17	7107877.25
2017-18	7323781.25
2019-20	7839360.5
2020-21	8915273
2021-22	9087545
Grand Total	44314344.5

Responsible Person for this Paragraph				
Sl no	Name	Designation	Address	Amount

1	Pabitra kumar Behera	E O	At -Choudwar Municipality Po-Choudwar Dist -Cuttack	3553939
2	Mahadev Prasad Jena	Sr. Asst	At -Choudwar Municipality Po-Choudwar, Dist -Cuttack	3553938

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Mahadev Prasad Jena	Sr. Asst.	CHOUDWAR MUNICIPALTY CHOUDWAR CUTTACK	7215829
2	SRI PABITRA KUMAR BEHERA	EO	CHOUDWAR MUNICIPALTY CHOUDWAR CUTTACK	7215829

PARA: 14 AUDIT OF EXPENDITURE

14.1 - EXCESS AMOUNT PAID TO SRI MANORANJAN MISHRA (OSP N0-199)

During scrutiny of the paid vouchers w. r. t bank statement for the year 21-22 it is seen that, vide vr. no. 36(A) a sum of Rs.24000/- has been paid to Manoranjan Mishra, advocate against the cancellation cheque issued vide vr.no.856/11.12.20 bearing ch no.060520. But on scrutiny of the cashbook and bank statement bearing a/c no. 27811 for the year 20-21, it is found that the same amount of Rs.24000/- has been withdrawn /debited from bank on dt.17.12.20 against Sri Manoranjan Mishra. From this it is clear that excess amount has been paid to Sri Manoranjan Mishra.

Through objection statement audit sought for the clarification regarding the excess payment occurred and why the excess payment will not be treated as a loss to the Municipality fund.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, the objection stands on its own merit. Hence the entire amount of Rs.24000/- needs recovery from the person responsible.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SRI DEBASIS PANDA	ACCOUNTANT	CHOUDWAR MUNICI PALITY,CHOUDWAR	24000

CUTTACK

14.2 - EXCESS PAYMENT MADE TO SRI MANJARAJ BEHERA , CONTRACTOR DUE TO ARITHMATICAL INACCURACY(osp no.195) :-

On scrutiny of the Accountant cashbook w. r. t paid voucher and Bank statement for the year 2020-21 it was found that excess expenditure to the tune of Rs.2071/- has been made in the cash book due to arithmetical inaccuracy. As per cash book vide vr. no.240 to 243 / dt.19.05.20 a sum of Rs.1,69,182.00 has been paid to Sri.Mangaraj Behera, contractor towards development works from Municipality Fund and the amount has been paid/debited from Indian Bank account no.27811 on dt.19.5.20. But on further scrutiny it is seen that excess payment has been made due to totaling mistake.

Details given below

Sl.	Name of the Project	Vr.no./dt	Gross	Deduction	Net
1	Repair of S K Razuddin Quarter near Municipal High School	240/18.05.20	48902	3591	45311.00
2	Repair of S K Kamal Mustafa Quarter near Municipal Govt High School	241/18.05.20	48902	3037	45865.00
3	Repair of Rudra Babu & Pabitra Mohapatra Quarter	242/18.05.20	47904	3020	44884.00
4	Making of MO SRAKAR Cell with Alumium partition walls & Door by ide of EO Chamber in Choudwar Municipality	243/18.05.20	33122	2071	31051.00
	TOTAL		178830	11719	167111.00

From the above table it is clear that excess payment to the tune of **Rs 2071.00 (169182 -167111.00)** has been made. The amount has been paid through a single cheque, and the excess payment has been made to Sri Mangaraj Behera, Contractor.

However in response to the objection raised in this regard the local authority recovered the said amount from the person concerned vide MR.NO.87047/ dt.23.2.23.And the same amount was also entered in the Cashier's Cash book vide pg no.183 on dt.23.2.23.

Hence the para is settled.

14.3 - EXCESS PAYMENT MADE DUE TO ARITHMATICAL INACCURACY (osp no – 196):-

On scrutiny of the Accountant cashbook w. r. t paid voucher and Bank statement for the year 2021-22 it is found that, excess expenditure to the tune of Rs.450/- has been made in the cashbook due to arithmetical inaccuracy. As per cashbook vide vr. no. 425 to 428 /dt.26.8.21 a sum of Rs.4,08,327.00 has been paid to different suppliers towards purchase & man power supply & etc. The amount has been debited from Indian Bank account no.27811 vide ch. No.177010 . But on further scrutiny it is seen that excess payment has been made due to totaling mistake. Details given below

Sl.no	Name of the Project	Vr.no./dt	Gross	Deduction	Net
1	Paid to OCCFL toward supply of suiting cloth & cotton saree	425/26.8.21	46980	0	46980
2	Paid to SAIRAM suppliers toward preparation of temp.barracate	426/26.8.21	7000	0	7000
3	Paid to KM Enterprises towards monthly wages of Amin & gardener for 7/21	427/26.8.21	22936	450	22486
4	Paid to KM Enterprises towards staff wages for 7/21	428/26.8.21	330961	6489	324472
		Total	407877	6939	400938

From the above table it is clear that excess payment to the tune of **Rs 450.00 (408327 - 407877)** has been made.

However in response to the objection raised in this regard the local authority recovered the said amount from Sri Debasis Panda, Accountant vide MR.NO.87055/ dt.9.3.23 and taken to cashier's cash book at page 188 dt.9.3.2023..Verified the M.R. and the cashier's cash book produced to audit for verification. Hence, the para is settled.

14.4 - EXCESS PAYMENT MADE TO PRASANTA KUMAR BARAL (osp no – 196-197):-

On scrutiny of the Accountant cashbook w. r. t paid voucher and Bank statement for the year 2021-22 it is found that, vide vr. no. 572/18.10.21 a sum of Rs.6000.00 has been paid to Sri Prasanta Kumar Baral towards release of SD. But on tracing with the Bank statement it is found that a sum of Rs.9000.00 has been debited from bank on dtd.21.10.21 against Sri Prasanta Kumar Baral. (Indian bank bearing a/c no.27811) Hence excess payment to the tune of Rs.3000/- (Rs.9000/-Rs.6000/-) has been arises.

However in response to the objection raised in this regard the local authority recovered the said amount from the person responsible vide MR.NO.87056/ dt.9.3.23.and taken to cashier's cash book at page-188 dt.9.3.2023..Verified the M.R. and the cashier's cash book produced to audit for verification. Hence, the para is settled.

14.5 - Sanction of OFF-Day salary to employees of the Municipality (osp no –55 & 73):-

On scrutiny of the paid vouchers w.r.t Bill Register and Bank statement for the year 2020-21 & 2021-22 it is found that, a sum of Rs.257444 .00 & Rs.304087.00 have been paid to employees of Choudwar Municipality towards off-day salary for the fy-20-21 & fy 21-22 respectively..

But as per Rule 415 of the O.M. Rules -1953, the conditions of the employees of a Municipal Council shall not be more favorable than those of Government servants of the similar standing and status in respect of (a) salary and allowances, (b) leave and leave salary (c) travelling allowance and superannuation and retirement. The State Government employees are not getting off day wages. Hence the employees of the Municipality are not eligible to get the Off-day salary. Therefore audit needs clarification regarding the payment and the following information in support of the payment may please be produced to audit given below.

1. File related to sanction of off-day salary
2. Govt. approval letter in support of the expenditure

Details of payment given below

SL no	vr. no/dt	amount	particulars
1	816/19.11.20	55689	Paid to employees towards off-day salary for the fy-20-21
2	807/19.11.20	198200	Paid to 42no,s of employees towards off-day salary for the fy-20-21
3	910/6.1.21	3555	Paid to S.K.Hota,T.C towards off-day salary for the fy-20-21
	Total	257444	For the year 2020-21
1	656/16.11.21	275504	Paid to 52 no,s of employees towards off-day salary for the fy-21-22
2	665/25.11.21	28583	Paid to 5 no,s of employees towards off-day salary for the fy-21-22
	Total	304087	For the fy-21-22
	Grand total	561531	

On checking of the paid acquaintance rolls of salary it reveals that Off Day wages was allowed to Regular employees, on the basis of Council Resolution No. Nil (not kept/ traced in the file) which violates the Govt. guide line stated above. Besides this for this draws neither any sanction order nor was any permission from the administrator obtained in the note sheet.

It is further to mention here that, as per Rule 8 of The Orissa Industrial Establishments (national and Festival) holidays Rules 1972, published vide Notification No. SRO 457/63, Dt. 23rdFebruary, 1973, Orissa Gazette Part-3/9.3.1973, every employer of an industrial establishment shall, before the 31st January of every year, submit to the Inspector (having jurisdiction in the area appointed under the Act), an annual return in Form V (Total number of persons employed during the year & Number of persons who were paid wages for the National and Festival holidays (Separate figures

Through objection memo Audit was sought for the clarification that, why the above payment shall not be treated as inadmissible and suggested for recovery from the official(s) found responsible as this establishment is neither covered under Industrial Establishment nor were any documents maintained by this Municipality as per Rule of Industrial Establishment.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, the objection stands on its own merit. As the payment was made by violating the Rules discussed above. Hence steps may be taken to effect recovery from the concerned staff(s) to whom payment was made failing which Sri Pabitra Kumar Behera, E.O. found responsible for this.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SRI PABITRA KUMAR BEHERA	EO	CHOUDWAR MUNICIPALTY CHOUDWAR CUTTACK	561531

14.6 - Non deduction of professional Tax from Contractors whose transaction exceeds Rs. 5,00,000 during the year 20-21 & 21-22 (osp no -77-78):-

During scrutiny of the paid vouchers w. r. t bill register and work case records for the year 20-21 & 21-22, it is noticed that, Professional Tax has not been deducted from the works bill of the works Contractors whose yearly income exceeds more than or equal to 5,00,000/.

As per G.O.No.318/2010/dt.21.07.2010 and as per Section 30 of Odisha Professional Tax Act, whose business exceeds Rs. 5, 00,000/- and below Rs. 10, 00,000 per annum are liable to pay PT @ 1500 per annum & whose business exceeds Rs. 10, 00,000/- and above per annum are liable to pay PT @ 2500 per annum. Therefore through objection memo Audit was sought for clarification regarding non deduction of PT from the work bill of the works Contractors and why the amount of Rs. 50000.00 will not be recovered from the person responsible may also be clarified to audit.

The details of P.T to be deposited from the contractors / Business house are given below.

Details of payment given below

SI no.	Name of the Contractor	Amount paid/ transaction amount	P.T due for deduction	Year
1	Manoj Ku Nayak	30,00,576.00	2,500.00	2021-22
2	Mangaraj Behera	12,90,018.00	2,500.00	2021-22
3	Soumya Ranjan Parida	6,89,697.00	1,500.00	2021-22
4	Asis Parida	36,29,182.00	2,500.00	2021-22
5	Samarjit Dalai	8,90,637.00	1,500.00	2021-22
6	Sabita Sahoo	10,75,453.00	2,500.00	2021-22
7	Prasanta Ku Baral	5,18,474.00	1,500.00	2021-22
8	Arun Ku Rout	15,67,876.00	2,500.00	2021-22
9	Rankanidhi Nahak	7,64,013.00	1,500.00	2021-22
10	Maheswar Bhoi	7,49,815.00	1,500.00	2021-22
11	Dipak Prusty	6,00,000.00	1,500.00	2021-22
12	SDA Munda Sahi	5,96,000.00	1,500.00	2021-22

	Total	1,53,71,741.00	23,000.00	
1	Dharmananda Behera	23,45,522.00	2,500.00	2020-21
2	Dipak Kumar Prusty	18,17,635.00	2,500.00	2020-21
3	Dillip Ku Beura	11,16,168.00	2,500.00	2020-21
4	Mangaraj Behera	6,72,878.00	1,500.00	2020-21
5	Sabita Sahoo	18,02,434.00	2,500.00	2020-21
6	Balaram Behera	13,88,671.00	2,500.00	2020-21
7	Pranay Kumar Barik	31,92,307.00	2,500.00	2020-21
8	Asis Parida	32,28,938.00	2,500.00	2020-21
9	Dillip Kumar Bhanja	16,67,489.00	2,500.00	2020-21
10	Chita Ranjan Jena	8,83,547.00	1,500.00	2020-21
11	Jitendra Kumar Sahoo	21,42,624.00	2,500.00	2020-21
12	Ashok Ku Sahoo	7,31,657.00	1,500.00	2020-21
	Total	2,09,89,870.00	27,000.00	
	Grand Total	3,63,61,611.00	50,000.00	

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, the objection stands on its own merit. From this it is clear that due to non deduction of the PT at source, loss of Govt. revenue cannot be ruled out. For the non deduction of tax at source, the following officials are found responsible

1. Sri. Pabitra Kumar Behera, E.O Rs.25000.00
- 2.Sri Debasis Panda, Accountant Rs. 25000.00

14.7 - NON-DEDUCTION / LESS DEDUCTION OF INCOME TAX AND GST FROM K.M. ENTERPRISES (osp no-165-169) :

On checking of the paid vouchers w.r.t. accountant cash book, it is found that payment has been allowed to the K.M. Enterprises, a service providing agencies without deducting the Income Tax as well as GST by violating the rules mentioned below.

1. **As per Income Tax Section 194C.** (1) Any person responsible for paying any sum to any resident (hereafter in this section referred to as the contractor) for carrying out any work (**including supply of labour for carrying out any work**) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to—

a) one percent where the payment is being made or credit is being given to an individual or a Hindu undivided family;

b) two per cent where the payment is being made or credit is being given to a person other than an individual

or a Hindu undivided family,

Provided that where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year exceeds [seventy-five] thousand rupees, the person responsible for paying such sums referred to in sub-section (1) shall be liable to deduct income-tax under this section.

1. TDS @ 2% is required to be deducted on payment made to the supplier of taxable goods or services of both where the value of such supply under a contract exceeds Rs. 2.5 Lakh. The provisions of TDS on GST are applicable from 1st Oct 2018 [Notification No. 50/2018 – Central Tax dated 13th Sept 2018] as per section 51 of the Odisha GST Act 2017 communicated by Finance Department, Govt. of Odisha vide its Lr. NO. 30797/F Dt. 25.09.2018.

Tax Deducted at Source (TDS) is a system for collection of Direct Tax in India. Indian Income Tax Act, 1961, mandates that a specified percentage of Tax is required to be deducted by the payer at the time of making certain payments to the payee. The requirement to deduct tax is there for payments such as payment of Commission, interest, salary, royalty, contract payment, brokerage etc. The Tax deducted has to be deposited by the payer to the revenue department on behalf of the payee. In case the payer doesn't deducts' the tax at source, the payer is liable to pay penalty u/s 271C of the ITA because it may cause loss of revenue of the Govt.

1. Details of non deduction of IT & GST from KM Enterprises for the year 2020-21 is given below

SL.NO	VR.NO./DT	Grand total	IT due @ 2%	IT		GST due @ 2%	GST 2% Deducted as per cashbook	Diff	PARTICULARS
				Deducted as per cashbook	Diff				
1	121/21.4.20	514947	10299	8557	1742	10299	0	10299	Paid to KM enterprises towards Man power wages for the period 3/20
2	269(A)/26.5.20	504994	10100	8391	1709	10100	0	10100	-do- for the period 4/20
3	181/1.5.20	19458	389	323	66	0	0	0	- Do -10 no of Sweeper engaged in Quarantine Center
4	388/22.6.20	531670	10633	8835	1798	10633	0	10633	-do- for the period 5/20
5	502/29.7.20	534018	10680	8874	1806	10680	0	10680	-do- for the period 6/20
6	616/27.8.	561145	11223	9324	1899	11223	0	11223	-do- for

	20								the period 7/20
7	684/1.10.20	539882	10798	8971	1827	10798	0	10798	-do- for the period 8/20
8	772/5.11.20	533148	10663	8859	1804	10663	0	10663	-do- for the period 9/20
9	824/27.11.20	543863	10877	9037	1840	10877	9037	1840	-do- for the period 10/20
10	889/4.1.21	538119	10762	8942	1820	10762	8942	1820	-do- for the period 11/20
11	975/28.1.21	563769	11275	9368	1907	11275	9368	1907	-do- for the period 12/20
12	1083/8.3.21	368988	7380	6131	1249	7380	0	7380	-do- for the period 1/21
13	198/5.5.20	116748	2335	1940	395	0	0	0	-do- Sweeper engaged in Quarantine Center
14	385/22.6.20	54000	1080	0	1080	0	0	0	-do- Sweeper engaged in Quarantine Center
15	385/22.6.20	54000	1080	0	1080	0	0	0	-do- Sweeper engaged in Quarantine Center
16	385/22.6.20	120640	2413	2005	408	0	0	0	-do- Sweeper engaged in Quarantine Center
17	441/3.7.20	116748	2335	1940	395	0	0	0	-do- for the period 6/20
18	441/3.7.20	60000	1200	0	1200	0	0	0	
19	617/1.9.2	62000	1240	0	1240	0	0	0	-do-

	0								Sweeper engaged in Quarantine Center(7/20)
20	617/1.9.20	60320	1206	1002	204	0	0	0	
21	747/27.10.20	122000	2440	0	2440	0	0	0	-do-Sweeper engaged in Q. Center (8/20 to 9/20)
22	751/29.10.20	88835	1777	0	1777	0	0	0	-do-Sweeper engaged in Q. Center (8/20 to 10/20)
23	1084/8.3.21	28858	577	0	577	0	0	0	-do- for the period 1/21 quarantine
24	500/28.7.20	12980	260	0	260	0	0	0	Transporting Prabasi Odia during Covid-19.
	Total	6651130	133022	102499	30523	114690	27347	87343	

From the above table it is clear that during the year2020-21 a sum of **Rs.30,523/-** has been less deducted towards **IT** & a sum of **Rs 87,343/-** has been less deducted towards **GST** from the payment bill made to **KM enterprises**.

1. Details of non deduction of IT & GST from KM Enterprises for the year 2021-22 is given below

SL.NO	VR.NO./DT	Gross Payment	IT due @2%	IT deducted as per cashbook	difference	GST due @ 2%	GST deducted as per cashbook	difference	PARTICULARS
1	1/5.4.21	344996	6900	5732	1168	6900	5732	1168	Paid to KM enterprises towards Man power wages for

									the period 2/21
2	54/19 .4.21	29642	593	493	100	0	0	0	-do- for Amin & Gardener 2/21.
3	63/23.4.2 1	389080	7782	6465	1317	7782	6465	1317	-do- for the period 3/21
4	103/5.5.2 1	33348	667	554	113	0	0	0	-do- for the period 3/21(2 nos)
5	171/28.5. 21	31789	636	623	13		0	0	-do- for the period 4/21(2 nos)
6	174/1.6.2 1	321445	6429	6303	126	6429	0	6429	-do- for the period 4/21
7	264/25.6. 21	319774	6395	6270	125	6395	0	6395	-do- for the period 5/20
8	265/28.6. 21	27991	560	549	11	0	0	0	-do- for the period 5/21(3 nos)
9	343/28.7. 21	22936	459	449	10	0	0	0	-do- for the period 6/21(3 nos)
10	352/2.8.2 1	312038	6241	6118	123	6241	0	6241	-do- for the period 6/21
11	374/25.8. 21	16521	330	324	6	0	0	0	-do- for Cyclone YASH
12	375/25.8. 21	30977	620	608	12	0	0	0	-do- for TMC
13	375/25.8. 21	22716	454	445	9	0	0	0	-do- for TMC
14	392/16.8. 21	5667	113	111	2	0	0	0	-do- Arrear Salary for 4/21 & 5/21
15	393/16.8. 21	429	9	9	0	0	0	0	-do- for VDA for Amin & gardener

									4/21 & 5/21 .
16	427/26.8.21	22936	459	450	9	0	0	0	-do- for Amin & gardener for 7/21
17	428/26.8.21	330961	6619	6489	130	6619	0	6619	-do- 7/21
18	498/27.9.21	22936	459	450	9	0	0	0	-do- for 8/21(2 nos)
19	499/27.9.21	317903	6358	6233	125	6358	0	6358	-do- for 8/21
20	530/1.10.21	42679	854	838	16	0	0	0	-do- Watch &Ward in TMC for the period 7/21 to 8/21
21	589/28.10.21	308027	6161	6040	121	6161	0	6161	-do- for the period 9/21
22	655/16.11.21	22936	459	450	9	0	0	0	-do- for the period 9/21(3 nos)
23	677/1.12.21	304786	6096	5976	120	6096	0	6096	-do- for the period 10/21
24	678/1.12.21	22937	459	450	9	0	0	0	-do- for the period 10/21(2 nos)
25	757/3.1.22	22936	459	450	9	0	0	0	-do- for the period 11/21(3 nos)
26	758/3.1.22	317640	6353	6228	125	6353	0	6353	-do- for the period 11/21
27	802/24.1.22	22971	459	450	9	0	0	0	-do- for (3 nos)
28	809/3.2.22	35825	717	607	110	0	0	0	-do- enga gement of JCB at OTM High school
29	809/3.2.22	35861	697	684	13	0	0	0	-do- for Cleaning

									of OTM Hi ghschool
30	834/10.2. 22	317895	6358	6233	125	6358	0	6358	-do- for the period 12/21
31	862/22.2. 22	23173	463	454	9	0	0	0	-do- for the period 1/22(3 nos)
32	881/3.3.2 2	312019	6240	6118	122	6240	0	6240	-do- for the period 1/22
	TOTAL	4393770	87858	83653	4205	77932	12197	65735	

From the above table it is clear that during the year 2021-22 a sum of **Rs.4205/-** has been less deducted towards **IT** & a sum of **Rs. 65735/-** has been less deducted towards GST from the payment bill made to KM enterprises.

From the above table it was noticed that a total sum of **Rs. 1,87,806.00** (32523 + 87343 +4205 + 65735) was less deducted towards I.T. and GST.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, the objection stands on its own merit .Due to non deduction of the IT and GST at source, loss of Govt. revenue cannot be ruled out. For the non deduction of tax at source, the following officials are found responsible.

- | | |
|------------------------------------|--------------|
| 1. Sri. Pabitra Kumar Behera, E.O | Rs.93903.00 |
| 1. Sri Debasis Mohapatra, Jr. Asst | Rs. 93903.00 |

14.8 - NON-DEDUCTION OF INCOME TAX T FROM THE SERVICE PROVIDER CONTR ACTORS (osp no 169-172): -

On checking of the paid vouchers w.r.t. accountant cash book, it is found tht payment has been allowed to the following service proving agencies without deducting the Income Tax as well as GST by violating the rules mentioned below.

As per Income Tax Section 194C. (1) Any person responsible for paying any sum to any resident (hereafter in this section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to—

- one percent where the payment is being made or credit is being given to an individual or a Hindu undivided family;
- two per cent where the payment is being made or credit is being given to a person other than an individual or a Hindu undivided family,

Provided that where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid

during the financial year exceeds [seventy-five] thousand rupees, the person responsible for paying such sums referred to in sub-section (1) shall be liable to deduct income-tax under this section.

TDS @ 2% is required to be deducted on payment made to the supplier of taxable goods or services of both where the value of such supply under a contract exceeds Rs. 2.5 Lakhs. The provisions of TDS on GST are applicable from 1st Oct 2018 [Notification No. 50/2018 – Central Tax dated 13th Sept 2018] as per section 51 of the Odisha GST Act 2017 communicated by Finance Department, Govt. of Odisha vide its Lr. NO. 30797/F Dt. 25.09.2018.

Tax Deducted at Source (TDS) is a system for collection of Direct Tax in India. Indian Income Tax Act, 1961, mandates that a specified percentage of Tax is required to be deducted by the payer at the time of making certain payments to the payee. The requirement to deduct tax is there for payments such as payment of Commission, interest, salary, royalty, contract payment, brokerage etc. The Tax deducted has to be deposited by the payer to the revenue department on behalf of the payee. In case the payer doesn't deduct the tax at source, the payer is liable to pay penalty u/s 271C of the ITA because it may cause loss of revenue of Govt.

Details of non deduction of IT from Swarna Devi Agency for the year 2020-21 & 2021-22 is given below

SL	VR.NO./DT	AMOUNT	IT due @ 2%	IT deducted as per cashbook	diff	PARTICULARS
1	113/17.4.20	1566020	31320	0	31320	Paid to Swarna Devi agency towards Sanitation bill for the month of 2/20 to 3/20
2	424/6.7.20	1573284	31466	0	31466	-do- for the month of 4/20 to 5/20
3	457/15.7.20	127321	2546	0	2546	-do-for lifting of garbage in Fanni cyclone
4	619/2.9.20	1507636	30153	0	30153	-do-for the month of 6/20 to 7/20
5	683/1.10.20	753818	15076	0	15076	-do-for the month of 8/20
6	739/21.10.20	753818	15076	0	15076	-do-for the month of 9/20
7	810/24.11.20	753818	15076	0	15076	-do-for the month of 10/20
8	978/2.2.21	753818	15076	0	15076	-do- for the month of 11/20
9	1072/1.3.21	1507636	30153	0	30153	-do-for the month of 12/20 to 1/21
	Total	9297169	185942	0	185942	For the year 20-21
1	66/26.4.21	753818	15076	0	15076	Paid to Swarna Devi agency towards

						Sanitation bill for the month of 2/21
2	66(A)/29.4.21	753818	15076	0	15076	-do-for the month of 3/21
3	225/9.6.21	1507636	30153	30153	0	-do-for SD the month of 4/21
4	462/17.9.21	58896	1178	0	1178	-do-for de-sitting of drain
5	491/24.9.21	1562353	31247	31248	-1	-do-for the month of
6	552/11.10.21	1562353	31247	31247	0	-do-for the month of 8/21 & 9/21
7	744/8.12.21	1535559	30711	30711	0	-do-for the month of 10/21 & 11/21
8	853/18.2.22	1580362	31607	31608	-1	-do-for the month of 11/21 & 12/21
9	879/2.3.22	60060	1201	0	1201	-do-for cleaning of Magura pond bank side of o. no-176/15.1.22
	Total	9374255	187496	154967	32529	For the year 21-22
	Total	18671424	373438	154967	218471	

From the above table it is clear that during the year 2020-21, no IT has been deducted from the service provider named Swarna Devi Agency. During the year 21-22 a sum of Rs.154967/- has been deducted from the payment bill towards IT as mentioned above. Hence due to non deduction of IT a sum of Rs. 218471/- towards IT has not been deposited in the Govt. fund, which leads to the revenue loss to the Govt. account/fund. Therefore through objection memo audit shout for clarification regarding the non deduction of IT from the bill of the Service provider.

Details of non- deduction of IT from Manju service for the year 2020-21 & 2021-22 is given below

SL.NO	VR.NO./DT	AMOUNT	IT due @ 2%	IT deducted as per cashbook	diff	PARTICULARS
1	112/17.4.20	1588030	31761	0	31761	Paid to Manju Service towrds Sanitation bill for the month of 2/20 to 3/20
2	425/6.7.20	1594400	31888	0	31888	-do-for the month of 4/20 to 5/20
3	457/15.7.20	172679	3454	0	3454	-do-for lifting of garbage in

						Fanni cyclone
4	620/2.9.20	1703448	34069	0	34069	-do-for the month of 6/20 to 7/20
5	811/19-20	2555172	51103	0	51103	-do-I for the month of 8/20 to 10/20
6	979/2.2.21	851724	17034	0	17034	-do-for the month of 11/20
7	1071/1.3.21	1703448	34069	0	34069	-do-I for the month of 12/20 to 1/21
	Total	10168901	203378	0	203378	For the year 20-21
1	67/26.4.21	851724	17034	0	17034	Paid to Manju Service towards Sanitation bill for the month of 2/21
2	67(A)/26.4.21	851724	17034	0	17034	-do-for the month of 3/21
3	224/9.6.21	1703448	34069	34069	0	-do-for the month of 4/21
4	490/24.9.21	1765302	35306	35306	0	-do-for the month of 6/21 & 7/21
5	553/11.10.21	1765302	35306	35306	0	-do-for the month of 8/21 & 9/21
6	745/18.12.21	1784334	35687	35687	0	-do-for the month of 10/21 & 11/21
7	854/18.2.22	1785660	35713	35714	-1	-do- for the month of 12/21 & 1/22
	Total	10507494	210149	176062	34067	For the year 21-22
	Total	2,06,76,395	4,13,527	1,76,062	2,37,445	

From the above table it is clear that during the year 2020-21 no IT has been deducted from the service provider named Manju Service . During the year 21-22 a sum of Rs.176062/- has been deducted from the payment bill towards IT as mentioned above . Hence due to non deduction of IT a sum of Rs. 237445/- towards IT has not been deposited in the Govt fund ,which arises a revenue loss to the Govt. account/fund.

Hence, there was a total sum of Rs.455916.00 (218471 + 237445) was not deducted towards IT as furnished above

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, the objection stands on its own

merit .Due to non deduction of the IT at source, loss of Govt. revenue cannot be ruled out. For the non deduction of tax at source, the following officials are found responsible.

- | | |
|--------------------------------------|---------------|
| 1. Sri. Pabitra Kumar Behera, E.O | Rs.227958.00 |
| 1. Sri Bichitrananda Swain, Jr. Asst | Rs. 227958.00 |

14.9 - EXCESS PAYMENT MADE TO THE SERVICE PROVIDER(KM ENTERPRISES) DUE TO ADOPTION OF WRONG CALCULATION PROCEDURE BY THE SERVICE PROVIDER (osp no. 173-177):-

Section 15 of the CGST Act 2017 deals with value of taxable supply and Section 15(1) stipulates that “the value of supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration of the supply.”

Hence, for computing GST on labor charges, the transaction value is considered as the value of supply. The transaction value includes all taxed and duties levied under other statues except IGST, CGST and SGST. Hence, calculation is to be made in the following formula.

As per Finance Department Lr. No. 11835 /F, Date: 31.03. 2018, The employers Contribution towards EPF and ESI for personnel outsourced through service providers will be reimbursed over and above the amount of remuneration.

From the above it is clear that the EPF & ESI amount will be reimbursed after deposit by the service provider. Hence, question of GST on EPF & ESI does not arise. Hence, the formula for calculation of GST is furnished below.

{ (Basic amount for labour supply + Service Charge)) x GST %.

But due to adoption of the wrong calculation procedure / wrong formula, excess amount has been paid to the service provider amounting to Rs.212788.10 (Rs.155736.68for the year 2020-21 & Rs.57051.42 for the year 2021-22.)

1. Details of excess payment made due to wrong calculation for the year 2020-21 is given below

SL.N O	VR. NO./ DT	Net sala ry	EPF Emp loye es	ESI Emp loye es	Pay to Staff	serv ice c harg e @ 8.5%	Tota l pay of staff	CGS T	IGS T	TOT AL	EPF Emp loye er	ESI Emp loye er	SUB TOT AL	Adm n ch arge @ 2%	Amo unt due as per Audi t	Bill as per serv ice p rovi der	diff
1	121/ 21.4. 20	3026 40	3740 1	2601	3426 42	2912 4.57	3717 66.5 7	3345 8.99 1	3345 8.99 1	4386 84.5 53	4053 5	1114 5	4903 64.5 53	9807 .291 1	5001 71.8 44	5149 47	-147 75.1 56
2	269(A)/ 2 6.5.2 0	2969 23	3661 3	2550	3360 86	2856 7.31	3646 53.3 1	3281 8.79 8	3281 8.79 8	4302 90.9 06	3968 2	1093 2	4809 04.9 06	9618 .098 1	4905 23.0 04	5049 94	-144 70.9 96
4	388/ 22.6. 20	3248 53	3227 0	2743	3598 66	3058 8.61	3904 54.6 1	3514 0.91 5	3514 0.91 5	4607 36.4 4	3550 6	1175 5	5079 97.4 4	1015 9.94 9	5181 57.3 89	5316 70	-135 12.6 11

5	502/ 29.7. 20	3264 25	3235 9	2751	3615 35	3073 0.47 5	3922 65.4 75	3530 3.89 3	3530 3.89 3	4628 73.2 61	3560 5	1178 5	5102 63.2 61	1020 5.26 5	5204 68.5 26	5340 18	-135 49.4 74
6	616/ 27.8. 20	3442 55	3362 6	2808	3806 89	3235 8.56 5	4130 47.5 65	3717 4.28 1	3717 4.28 1	4873 96.1 27	3696 8	1204 1	5364 05.1 27	1072 8.10 3	5471 33.2 29	5611 45	-140 11.7 71
7	684/ 1.10. 20	3190 98	3850 9	2667	3602 74	3062 3.29	3908 97.2 9	3518 0.75 6	3518 0.75 6	4612 58.8 02	4172 2	1142 0	5144 00.8 02	1028 8.01 6	5246 88.8 18	5398 82	-151 93.1 82
8	772/ 5.11. 20	3194 01	3589 6	2663	3579 60	3042 6.6	3883 86.6	3495 4.79 4	3495 4.79 4	4582 96.1 88	3889 4	1140 5	5085 95.1 88	1017 1.90 4	5187 67.0 92	5331 48	-143 80.9 08
9	824/ 27.1 1.20	3253 91	3686 9	2693	3649 53	3102 1.00 5	3959 74.0 05	3563 7.66	3563 7.66	4672 49.3 26	3993 9	1157 2	5187 60.3 26	1037 5.20 7	5291 35.5 32	5438 63	-147 27.4 68
10	889/ 4.1.2 1	3211 56	3687 1	2658	3606 85	3065 8.22 5	3913 43.2 25	3522 0.89	3522 0.89	4617 85.0 06	3990 3	1147 8	5131 66.0 06	1026 3.32	5234 29.3 26	5381 19	-146 89.6 74
11	975/ 28.1. 21	3367 33	3849 1	2792	3780 16	3213 1.36	4101 47.3 6	3691 3.26 2	3691 3.26 2	4839 73.8 85	4169 5	1199 6	5376 64.8 85	1075 3.29 8	5484 18.1 82	5637 69	-153 50.8 18
12	1083 /8.3. 21	2135 28	2843 4	1857	2438 19	2072 4.61 5	2645 43.6 15	2380 8.92 5	2380 8.92 5	3121 61.4 66	3078 8	7946	3508 95.4 66	7017 .909 3	3579 13.3 75	3689 88	-110 74.6 25
	Total	3430 403	3873 39	2878 3	3846 525	3269 54.6 3	4173 479. 63	3756 13.1 7	3756 13.1 7	4924 705. 96	4212 37	1234 75	5469 417. 96	1093 88.3 6	5578 806. 32	5734 543	-155 736. 68

1. Details of excess payment made due to wrong calculation for the year 2021-22 is given below

SL.NO	VR. NO./DT	Net salary	EPF Employees	ESI Employees	pay of staff	service charge @ 8.5%	total pay	cgst	sgst	total	EPF Employer	ESI Employer	total	Admin charge 2%	Amount due as per Auditor	Bill as per service provider	Excess paid
1	1/5.4 .21	1996 57	2657 2	1732	2279 61	1937 6.69	2473 37.6 9	2226 0.39	2226 0.39	2918 58.4 7	2879 0	7430	3280 78.4 7	6561 .57	3346 40.0 38	3449 96	-103 55.9 6
2	54/1 9 .4.21	2181 8	0	166	2198 4	1868 .64	2385 2.64	2146 .738	2146 .738	2814 6.11 5	0	714	2886 0.11 5	577. 202	2943 7.31 75	2964 1	-203. 6825
3	63/2 3.4.2 1	2251 49	2997 5	1952	2570 76	2185 1.46	2789 27.4 6	2510 3.47	2510 3.47	3291 34.4	3248 2	8381	3699 97.4	7399 .95	3773 97.3 51	3890 80	-116 82.6 5
4	171/ 28.5. 21	2760 9	0	211	2782 0	2364 .7	3018 4.7	0	0	3018 4.7	0	904	3108 8.7	621. 774	3171 0.47 4	3178 9	-78.5 26

5	174/ 1.6.2 1	2194 21	2925 9	1908	2505 88	2129 9.98	2718 87.9 8	0	0	2718 87.9 8	3169 8	8168	3117 53.9 8	6235 .08	3179 89.0 6	3214 45	-345 5.94
6	264/ 25.6. 21	2183 45	2907 4	1900	2493 19	2119 2.12	2705 11.1 2	0	0	2705 11.1 2	3149 7	8128	3101 36.1 2	6202 .72	3163 38.8 37	3197 74	-343 5.16 3
7	265/ 28.6. 21	2431 0	0	186	2449 6	2082 .16	2657 8.16	0	0	2657 8.16	0	796	2737 4.16	547. 483	2792 1.64 32	2799 1	-69.3 568
8	343/ 28.7. 21	1992 1	0	151	2007 2	1706 .12	2177 8.12	0	0	2177 8.12	0	653	2243 1.12	448. 622	2287 9.74 24	2293 6	-56.2 576
9	352/ 2.8.2 1	2116 20	2909 8	1830	2425 48	2061 6.58	2631 64.5 8	0	0	2631 64.5 8	3151 7	7889	3025 70.5 8	6051 .41	3086 21.9 92	3120 38	-341 6.00 8
10	392/ 16.8. 21	3855	523	56	4434	376. 89	4810 .89	0	0	4810 .89	544	143	5497 .89	109. 958	5607 .847 8	5667	-59.1 522
11	393/ 16.8. 21	377	0	4	381	32.3 85	413. 385	0	0	413. 385	0	7	420. 385	8.40 77	428. 7927	429	-0.20 73
12	427/ 26.8. 21	1992 1	0	151	2007 2	1706 .12	2177 8.12	0	0	2177 8.12	0	653	2243 1.12	448. 622	2287 9.74 24	2293 6	-56.2 576
13	428/ 26.8. 21	2256 56	3026 0	1947	2578 63	2191 8.36	2797 81.3 6	0	0	2797 81.3 6	3278 0	8409	3209 70.3 6	6419 .41	3273 89.7 62	3309 61	-357 1.23 8
14	498/ 27.9. 21	1992 1	0	151	2007 2	1706 .12	2177 8.12	0	0	2177 8.12	0	653	2243 1.12	448. 622	2287 9.74 24	2293 6	-56.2 576
15	499/ 27.9. 21	2173 55	2891 8	1819	2480 92	2108 7.82	2691 79.8 2	0	0	2691 79.8 2	3132 1	7840	3083 40.8 2	6166 .82	3145 07.6 36	3179 03	-339 5.36 4
16	589/ 28.1 0.21	2106 60	2799 6	1760	2404 16	2043 5.36	2608 51.3 6	0	0	2608 51.3 6	3032 3	7590	2987 64.3 6	5975 .29	3047 39.6 47	3080 27	-328 7.35 3
17	655/ 16.1 1.21	1992 1	0	151	2007 2	1706 .12	2177 8.12	0	0	2177 8.12	0	653	2243 1.12	448. 622	2287 9.74 24	2293 6	-56.2 576
18	677/ 1.12. 21	2082 17	2766 1	1800	2376 78	2020 2.63	2578 80.6 3	0	0	2578 80.6 3	2996 1	7762	2956 03.6 3	5912 .07	3015 15.7 03	3047 86	-327 0.29 7
19	678/ 1.12. 21	1992 1	0	151	2007 2	1706 .12	2177 8.12	0	0	2177 8.12	0	653	2243 1.12	448. 622	2287 9.74 24	2293 7	-57.2 576
20	757/ 3.1.2 2	1992 1	0	151	2007 2	1706 .12	2177 8.12	0	0	2177 8.12	0	653	2243 1.12	448. 622	2287 9.74 24	2293 6	-56.2 576
21	758/ 2169	2885	1876	2476	2105	2687	0	0	2687	3125	8087	3080	6161	3142	3176	-341	

	3.1.2 2	35	9		70	1.95	21.9 5			21.9 5	8		66.9 5	.34	28.2 89	40	1.71 1
22	802/ 24.1. 22	1992 1	0	157	2007 8	1706 .63	2178 4.63	0	0	2178 4.63	0	678	2246 2.63	449. 253	2291 1.88 26	2297 1	-59.1 174
23	834/ 10.2. 22	2139 27	3037 3	1950	2462 50	2093 1.25	2671 81.2 5	0	0	2671 81.2 5	3257 6	8420	3081 77.2 5	6163 .55	3143 40.7 95	3178 95	-355 4.20 5
24	862/ 22.2. 22	2012 7	0	153	2028 0	1723 .8	2200 3.8	0	0	2200 3.8	0	659	2266 2.8	453. 256	2311 6.05 6	2317 3	-56.9 44
25	881/ 3.3.2 2	2131 18	2833 7	1847	2433 02	2068 0.67	2639 82.6 7	0	0	2639 82.6 7	3069 8	7936	3026 16.6 7	6052 .33	3086 69.0 03	3120 19	-334 9.99 7
	TOT AL	2817 603	3469 05	2416 0	3188 668	2710 36.8	3459 704. 8	4951 0.6	4951 0.6	3558 726	3754 45	1038 59	4038 030	8076 0.60	4118 790. 58	4175 842	-570 51.4 2

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, the objection stands on its own merit .Hence steps maybe taken to effect recovery from the concerned firm failing which the following officials are found responsible for this as the payment was made without proper checking of the bill.

1.Sri. Pabitra Kumar Behera, E.O Rs.106394.00

2.Sri Debasis Mohapatra, Jr. Asst Rs.106394.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI DEBASIS MOHAPATRA	J.A	CHOUDWAR MUNICIPALITY CHOUDWAR CUTTACK	106394
2	SRI PABITRA KUMAR BEHERA	EO	CHOUDWAR MUNICIPALTY CHOUDWAR CUTTACK	106394

14.10 - PAYMENT ALLOWED TO THE SERVICE PROVIDER (KM ENTERPRISES) INCLUDING GST AMOUNT IN THE BILL, SUPPLIED BY THE SERVICE PROVIDER (osp no- 178-181):-

The service provider is eligible to claim exemption benefit under Sr.No.3 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 for pure services (supply of manpower, security service) provided to Central Government, State Government, Local Authorities, Governmental Authorities, Government Entities as detailed above subject to the condition that the services provided to these entities mentioned above are provided by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution of India or in relation to any function entrusted to a Municipality under Article 243W of the Constitution of India.

It is to mention here that 243W of the Constitution of India has entrusted the following functions to the municipalities:

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. .Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and up-gradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens,, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

The employees outsourced by this Municipality has been utilized for performing the aforesaid activities. Hence the Man power provider of the Municipality is eligible to claim exemption benefit under Sr.No.3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 for pure services (supply of manpower, security service) provided to this Municipality for the reasons discussed here in above.

But during the course of audit, it is revealed that a sum of Rs.1064894.98 (Rs. 942930.92 for the year 2020-21 & Rs. 121964.06 for the year 2020-21) has been paid towards GST to the service provider, which is not admissible in audit and hence clarification was sought through the objection statement.

1. Details of GST paid during the year 20-21 is given below

SL.NO	VR.NO./DT	CGST	SGST	TOTAL	PARTICULARS
1	121/21.4.20	39275.65	39275.65	78551.3	Paid to KM enterprises towards Man power wages for the period 3/20
2	269(A)/ 26.5.20	38516.48	38516.48	77032.96	Paid to KM enterprises towards Man power wages for the period 4/20
3	181/1.5.20	1484.08	1484.08	2968.16	Paid to KM enterprises towards 10 no of Sweeper engaged in Q. Center
4	388/22.6.20	40551.07	40551.07	81102.14	Paid to KM enterprises towards Man power wages for the period 5/20
5	502/29.7.20	40730.16	40730.16	81460.32	Paid to KM

					enterprises towards Man power wages for the period 6/20
6	616/27.8.20	42799.21	42799.21	85598.42	Paid to KM enterprises towards Man power wages for the period 7/20
7	684/1.10.20	41177.47	41177.47	82354.94	Paid to KM enterprises towards Man power wages for the period 8/20
8	772/5.11.20	40663.82	40663.82	81327.64	Paid to KM enterprises towards Man power wages for the period 9/20
9	824/27.11.20	41481.06	41481.06	82962.12	Paid to KM enterprises towards Man power wages for the period 10/20
10	889/4.1.21	41043.01	41043.01	82086.02	Paid to KM enterprises towards Man power wages for the period 11/20
11	975/28.1.21	42999.31	42999.31	85998.62	Paid to KM enterprises towards Man power wages for the period 12/20
12	1083/8.3.21	28143.13	28143.13	56286.26	Paid to KM enterprises towards Man power wages for the period 1/21
13	198/5.5.20	8904.51	8904.51	17809.02	Paid to KM enterprises towards Sweeper engaged in Quarantine Center
16	385/22.6.22	9201.33	9201.33	18402.66	Paid to KM enterprises towards Sweeper engaged in Quarantine

					Center
17	441/3.7.20	8904.51	8904.51	17809.02	Paid to KM enterprises towards Man power wages for the period 6/20
20	617/1.9.21	4600.66	4600.66	9201.32	Paid to KM enterprises towards Sweeper engaged in Quarantine Center
24	500/28.7.20	990	990	1980	Transporting Prabasi Odia during Covid-19.
	Total	471465.46	471465.46	942930.92	

Details of GST paid during the year 20-21 is given below

SL.NO	VR.NO./DT	CGST	SGST	TOTAL	PARTICULARS
1	1/5.4.21	26313.22	26313.22	52626.44	Paid to KM enterprises towards Man power wages for the period 2/21
2	54/19 .4.21	2260.79	2260.79	4521.58	Paid to KM enterprises towards Man power wages for Amin & Gardener 2/21.
3	63/23.4.21	29675.62	29675.62	59351.24	Paid to KM enterprises towards Man power wages for the period 3/21
28	809/3.2.22	2732.4	2732.4	5464.8	Paid to KM enterprises towards engagement of JCB at OTM Highschool
	TOTAL	60982.03	60982.03	121964.06	

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, Hence steps may be taken to ensure that the amounts paid by this Municipality were deposited by the concerned service providers in the Govt. against each bill and compliance reported to audit failing which Rs. 1064894.98 needs recovery from the following official(s).

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI DEBASIS MOHAPATRA	J.A	CHOUDWAR MUNICIPALITY CHOUDWAR CUTTACK	532447
2	SRI PABITRA KUMAR BEHERA	EO	CHOUDWAR MUNICIPALTY CHOUDWAR CUTTACK	532447

14.11 - EXCESS AND INADMISSIBLE PAYMENT TO NMR/DLR OF THE MUNICIPALITY: (osp no-222-234)

On checking of the pay acquaintance roll w. r. t. the accountant cash book it reveals that following persons were engaged before 5/1997 and payment was made on days basis labour rate. They were engaged in different sections of the Municipality. It is to mention here that as per Labour & ESI Department, Govt. of Odisha Notification, Explanation-Clause 2-and as per the minimum wages Act -1938 Clause-13, "The daily minimum rates of wages shall be inclusive of wages payable for the weekly day of rest."Hence allowing salary during weekly days of rest without any work is not admitted in audit.

Besides this Rs. 900.00 was given to NMR/ DLRs of the Municipality as Allowance per month against the under taking to refund the same if any objection raised by audit for this payment. .Clarification was sought through the objection to narrate the Rule by which allowance was extended to the following employees. The details are furnished below.

DETAILS OF EXCESS PAYMENT MADE FOR THE YEAR 2020-21

1. Pratima Pradhan

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-20	388	29	11252	900	1598	13750	27	10476	1378	11854	1896
Apr-20	388	32	12416	900	1751	15067	26	10088	1327	11415	3652
May-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Jun-20	388	30	11640	900	1649	14189	26	10088	1327	11415	2774
Jul-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Aug-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Sep-20	388	30	11640	900	1649	14189	26	10088	1327	11415	2774
Oct-20	393.4	31	12195	900	1721	14816	27	10622	1397	12019	2797
Nov-20	393.4	30	11802	1888	1670	15360	26	10228	1345	11573	3787
Dec-20	393.4	31	12195	900	1722	14817	27	10622	1397	12019	2798
Jan-20	393.4	31	12195	900	1722	14817	27	10622	1397	12019	2798

Feb-20	393.4	28	11015	900	1566	13481	24	9441	1242	10683	2798
Grand Total	4683	365	142434	11788	20148	174370	317	123703	16267	139970	34400

2.Chandan Ku Das.

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-20	388	29	11252	900	1598	13750	27	10476	1378	11854	1896
Apr-20	388	32	12416	900	1751	15067	26	10088	1327	11415	3652
May-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Jun-20	388	30	11640	900	1649	14189	26	10088	1327	11415	2774
Jul-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Aug-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Sep-20	388	30	11640	900	1649	14189	26	10088	1327	11415	2774
Oct-20	393.4	31	12195	900	1721	14816	27	10622	1397	12019	2797
Nov-20	393.4	30	11802	1888	1670	15360	26	10228	1345	11573	3787
Dec-20	393.4	31	12195	900	1722	14817	27	10622	1397	12019	2798
Jan-20	393.4	31	12195	900	1722	14817	27	10622	1397	12019	2798
Feb-20	393.4	28	11015	900	1566	13481	24	9441	1242	10683	2798
Grand Total	4683	365	142434	11788	20148	174370	317	123703	16267	139970	34400

3.Jagannath Panda .

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-20	298	29	8642	900	1255	10797	27	8046	1058	9104	1693
Apr-20	298	32	9536	900	1372	11808	26	7748	1019	8766	3041
May-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Jun-20	298	30	8940	900	1293	11133	26	7748	1019	8766	2366
Jul-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Aug-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Sep-20	298	30	8940	900	1294	11134	26	7748	1019	8766	2367
Oct-20	303.4	31	9405	900	1355	11660	27	8191	1077	9269	2391
Nov-20	303.4	30	9102	1888	1315	12305	26	7888	1037	8925	3379.3
Dec-20	303.4	31	9405	900	1355	11660	27	8191	1077	9269	2391
Jan-20	303.4	31	9405	900	1355	11660	27	8191	1077	9269	2391
Feb-20	303.4	28	8495	900	1235	10630	24	7281	957	8239	2390
Grand Total	3603	365	109584	11788	15828	137200	317	95173	12515	107689	29511

4.Bidhyadhar Rana.

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-20	298	29	8642	900	1255	10797	27	8046	1058	9104	1693
Apr-20	298	32	9536	900	1372	11808	26	7748	1018	8766	3041
May-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Jun-20	298	30	8940	900	1293	11133	26	7748	1018	8766	2366
Jul-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Aug-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Sep-20	298	30	8940	900	1294	11134	26	7748	1018	8766	2367
Oct-20	303.4	31	9405	900	1355	11660	27	8192	1077	9269	2391
Nov-20	303.4	30	9102	1888	1315	12305	26	7888	1037	8925	3379
Dec-20	303.4	31	9405	900	1355	11660	27	8192	1077	9269	2391
Jan-20	303.4	31	9405	900	1355	11660	27	8192	1077	9269	2391
Feb-20	303.4	28	8495	900	1235	10630	24	7282	957	8239	2391
Grand Total	3603	365	109584	11788	15828	137200	317	95173	12515	107689	29511

5. Bimal Mohapatra .

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-20	388	29	11252	900	1598	13750	27	10476	1378	11854	1896
Apr-20	388	32	12416	900	1751	15067	26	10088	1327	11415	3652
May-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Jun-20	388	30	11640	900	1649	14189	26	10088	1327	11415	2774
Jul-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Aug-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Sep-20	388	30	11640	900	1649	14189	26	10088	1327	11415	2774
Oct-20	393.4	31	12195	900	1721	14816	27	10621	1397	12019	2797
Nov-20	393.4	30	11802	1888	1670	15360	26	10228	1345	11573	3787
Dec-20	393.4	31	12195	900	1722	14817	27	10621	1397	12019	2798
Jan-20	393.4	31	12195	900	1722	14817	27	10621	1397	12019	2798
Feb-20	393.4	28	11015	900	1566	13481	24	9441	1242	10683	2798
Grand Total	4683	365	142434	11788	20148	174370	317	123703	16267	139970	34400

6. Amarendra Behera .

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid

Mar-20	298	29	8642	900	1255	10797	27	8046	1058	9104	1693
Apr-20	298	32	9536	900	1372	11808	26	7748	1018	8766	3041
May-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Jun-20	298	30	8940	900	1293	11133	26	7748	1018	8766	2366
Jul-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Aug-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Sep-20	298	30	8940	900	1294	11134	26	7748	1018	8766	2367
Oct-20	303.4	31	9405	900	1355	11660	27	8191	1077	9269	2391
Nov-20	303.4	30	9102	1888	1315	12305	26	7888	1037	8925	3379
Dec-20	303.4	31	9405	900	1355	11660	27	8191	1077	9269	2391
Jan-20	303.4	31	9405	900	1355	11660	27	8191	1077	9269	2391
Feb-20	303.4	28	8495	900	1235	10630	24	7281	957	8239	2391
Grand Total	3603	365	109584	11788	15828	137200	317	95173	12515	107689	29511

7.Naba kishor Jena .

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-20	298	29	8642	900	1255	10797	27	8046	1058	9104	1693
Apr-20	298	32	9536	900	1372	11808	26	7748	1019	8766	3041
May-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Jun-20	298	30	8940	900	1293	11133	26	7748	1019	8766	2366
Jul-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Aug-20	298	31	9238	900	1333	11471	27	8046	1058	9104	2367
Sep-20	298	30	8940	900	1294	11134	26	7748	1019	8766	2367
Oct-20	303.4	31	9405	900	1355	11660	27	8191	1077	9269	2391
Nov-20	303.4	30	9102	1888	1315	12305	26	7888	1037	8925	3379
Dec-20	303.4	31	9405	900	1355	11660	27	8191	1077	9269	2391
Jan-20	303.4	31	9405	900	1355	11660	27	8191	1077	9269	2391
Feb-20	303.4	28	8495	900	1235	10630	24	7281	957	8239	2391
Grand Total	3603	365	109584	11788	15828	137200	317	95173	12515	107689	29511

8.Durga Charan Mohanty .

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-20	388	29	11252	900	1598	13750	27	10476	1378	11854	1896
Apr-20	388	32	12416	900	1751	15067	26	10088	1327	11415	3652
May-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774

Jun-20	388	30	11640	900	1649	14189	26	10088	1327	11415	2774
Jul-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Aug-20	388	31	12028	900	1700	14628	27	10476	1378	11854	2774
Sep-20	388	30	11640	900	1649	14189	26	10088	1327	11415	2774
Oct-20	393.4	31	12195	900	1721	14816	27	10621	1397	12019	2797
Nov-20	393.4	30	11802	1888	1670	15360	26	10228	1345	11573	3787
Dec-20	393.4	31	12195	900	1722	14817	27	10621	1397	12019	2798
Jan-20	393.4	31	12195	900	1722	14817	27	10621	1397	12019	2798
Feb-20	393.4	28	11015	900	1566	13481	24	9441	1242	10683	2798
Grand Total	4683	365	142434	11788	20148	174370	317	123703	16267	139970	34400

9.Lochan ku Sahoo .

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	398	31	12338	1602	1740	15680	27	10746	1413	12159	3521
Apr-21	398	30	11940	900	1688	14528	26	10348	1361	11709	2819
May-21	398	31	12338	900	1740	14978	27	10746	1413	12159	2819
Jun-21	401	30	12030	1083	1724	14837	26	10426	1371	11797	3040
Jul-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Aug-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Sep-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Oct-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Nov-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Dec-21	405	31	12555	1876	1898	16329	27	10935	1438	12373	3956
Jan-21	405	31	12555	900	1769	15224	27	10935	1438	12373	2851
Feb-21	405	28	11340	900	1610	13850	24	9720	1278	10998	2852
Grand Total	4815	365	146449	12661	20828	179938	317	127189	16725	143914	36024

10.Abhimanu Naik .

Month	Per day	No Days	Rate of pay	Grade pay	EPF Share	Total	Days	Amount	Admissible EP F13.15 %	Total	Difference
Mar-20	298	26	7748	900	1137	9785	26	7748	1019	8766	1018
Apr-20	298	27	8046	900	1176	10122	27	8046	1058	9104	1018
May-20	298	16	4768	900	745	6413	16	4768	627	5395	1018
Jun-20	298	26	7748	900	1137	9785	26	7748	1019	8766	1018
Jul-20	298	28	8344	900	1216	10460	27	8046	1058	9104	1356
Aug-20	298	26	7748	900	1137	9785	26	7748	1019	8766	1018

Sep-20	298	30	8940	900	1294	11134	26	7748	1019	8766	2367
Oct-20	303.4	29	8798	900	1275	10973	27	8192	1077	9269	1704
Nov-20	303.4	29	8192	1888	1195	11275	26	7888	1037	8925	2349
Dec-20	303.4	29	8798	900	1275	10973	27	8192	1077	9269	1704
Jan-20	303.4	30	9102	900	1315	11317	27	8192	1077	9269	2048
Feb-20	303.4	23	6978	900	1036	8914	23	6978	917	7895	1018
Grand Total	3603	319	95210	11788	13938	120936	304	91294	12005	103299	17637

EXCESS PAYMENT MADE FOR THE YEAR 2021-22

1.Pratima Pradhan

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	398	31	12338	1602	1740	15680	27	10746	1413	12159	3521
Apr-21	398	30	11940	900	1688	14528	26	10348	1361	11709	2819
May-21	398	31	12338	900	1740	14978	27	10746	1413	12159	2819
Jun-21	401	30	12030	1083	1724	14837	26	10426	1371	11797	3040
Jul-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Aug-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Sep-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Oct-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Nov-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Dec-21	405	31	12555	1876	1898	16329	27	10935	1438	12373	3956
Jan-21	405	31	12555	900	1769	15224	27	10935	1438	12373	2851
Feb-21	405	28	11340	900	1610	13850	24	9720	1278	10998	2852
Grand Total	4815	365	146449	12661	20828	179938	317	127189	16725	143914	36024

2.Chandan Ku Das

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	398	31	12338	1602	1740	15680	27	10746	1413	12159	3521
Apr-21	398	30	11940	900	1688	14528	26	10348	1361	11709	2819
May-21	398	31	12338	900	1740	14978	27	10746	1413	12159	2819
Jun-21	401	30	12030	1083	1724	14837	26	10426	1371	11797	3040
Jul-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Aug-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Sep-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Oct-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833

Nov-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Dec-21	405	31	12555	1876	1898	16329	27	10935	1438	12373	3956
Jan-21	405	31	12555	900	1769	15224	27	10935	1438	12373	2851
Feb-21	405	28	11340	900	1610	13850	24	9720	1278	10998	2852
Grand Total	4815	365	146449	12661	20828	185118	317	127189	16725	143914	41204

3.Jagannath Panda

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	308	31	9548	1602	1374	12524	27	8316	1094	9409	3114
Apr-21	308	30	9240	900	1333	11473	26	8008	1053	9061	2412
May-21	308	31	9548	900	1374	11822	27	8316	1094	9409	2412
Jun-21	311	30	9330	1083	1369	11782	26	8086	1063	9149	2633
Jul-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Aug-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Sep-21	311	30	9330	900	1345	11575	26	8086	1063	9149	2426
Oct-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Nov-21	311	30	9330	900	1345	11575	26	8086	1063	9149	2426
Dec-21	315	31	9765	1876	1531	13172	27	8505	1118	9623	3549
Jan-21	315	31	9765	900	1402	12067	27	8505	1118	9623	2444
Feb-21	315	28	8820	900	1278	10998	24	7560	994	8554	2444
Grand Total	3735	365	113599	12661	16509	142769	317	98659	12974	111633	31136

4.Bidhyadhar Rana

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	308	31	9548	1602	1374	12524	27	8316	1093	9409	3114
Apr-21	308	30	9240	900	1333	11473	26	8008	1053	9061	2412
May-21	308	31	9548	900	1374	11822	27	8316	1093	9409	2412
Jun-21	311	30	9330	1083	1369	11782	26	8086	1063	9149	2633
Jul-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Aug-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Sep-21	311	30	9330	900	1345	11575	26	8086	1063	9149	2426
Oct-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Nov-21	311	30	9330	900	1345	11575	26	8086	1063	9149	2426
Dec-21	315	31	9765	1876	1531	13172	27	8505	1118	9623	3549
Jan-21	315	31	9765	900	1402	12067	27	8505	1118	9623	2444

Feb-21	315	28	8820	900	1278	10998	24	7560	994	8554	2444
Grand Total	3735	365	113599	12661	16509	142769	317	98659	12974	111633	31136

5.Bimal Mohapatra

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	398	31	12338	1602	1740	15680	27	10746	1413	12159	3521
Apr-21	398	30	11940	900	1688	14528	26	10348	1361	11709	2819
May-21	398	31	12338	900	1740	14978	27	10746	1413	12159	2819
Jun-21	401	30	12030	1083	1724	14837	26	10426	1371	11797	3040
Jul-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Aug-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Sep-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Oct-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Nov-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Dec-21	405	31	12555	1876	1898	16329	27	10935	1438	12373	3956
Jan-21	405	31	12555	900	1769	15224	27	10935	1438	12373	2851
Feb-21	405	28	11340	900	1610	13850	24	9720	1278	10998	2852
Grand Total	4815	365	146449	12661	20828	179938	317	127189	16725	143914	36024

6.Amarendra Behera

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	308	31	9548	1602	1374	12524	27	8316	1093	9409	3114
Apr-21	308	30	9240	900	1333	11473	26	8008	1053	9061	2412
May-21	308	31	9548	900	1374	11822	27	8316	1093	9409	2412
Jun-21	311	30	9330	1083	1369	11782	26	8086	1063	9149	2633
Jul-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Aug-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Sep-21	311	30	9330	900	1345	11575	26	8086	1063	9149	2426
Oct-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Nov-21	311	30	9330	900	1345	11575	26	8086	1063	9149	2426
Dec-21	315	31	9765	1876	1531	13172	27	8505	1118	9623	3549
Jan-21	315	31	9765	900	1402	12067	27	8505	1118	9623	2444
Feb-21	315	28	8820	900	1278	10998	24	7560	994	8554	2444
Grand Total	3735	365	113599	12661	16509	142769	317	98659	12974	111633	31136

7.Naba kishor Jena

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	308	31	9548	1602	1374	12524	27	8316	1094	9409	3114
Apr-21	308	30	9240	900	1333	11473	26	8008	1053	9061	2412
May-21	308	31	9548	900	1374	11822	27	8316	1094	9409	2412
Jun-21	311	30	9330	1083	1369	11782	26	8086	1063	9149	2633
Jul-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Aug-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Sep-21	311	30	9330	900	1345	11575	26	8086	1063	9149	2426
Oct-21	311	31	9641	900	1386	11927	27	8397	1104	9501	2426
Nov-21	311	30	9330	900	1345	11575	26	8086	1063	9149	2426
Dec-21	315	31	9765	1876	1531	13172	27	8505	1118	9623	3549
Jan-21	315	31	9765	900	1402	12067	27	8505	1118	9623	2444
Feb-21	315	28	8820	900	1278	10998	24	7560	994	8554	2444
Grand Total	3735	365	113599	12661	16509	142769	317	98659	12974	111633	31136

8.Durga Charan Mohanty

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	398	31	12338	1602	1740	15680	27	10746	1413	12159	3521
Apr-21	398	30	11940	900	1688	14528	26	10348	1361	11709	2819
May-21	398	31	12338	900	1740	14978	27	10746	1413	12159	2819
Jun-21	401	30	12030	1083	1724	14837	26	10426	1371	11797	3040
Jul-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Aug-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Sep-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Oct-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Nov-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Dec-21	405	31	12555	1876	1898	16329	27	10935	1438	12373	3956
Jan-21	405	31	12555	900	1769	15224	27	10935	1438	12373	2851
Feb-21	405	28	11340	900	1610	13850	24	9720	1278	10998	2852
Grand Total	4815	365	146449	12661	20828	179938	317	127189	16725	143914	36024

9.Lochan ku Sahoo

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid

Mar-21	398	31	12338	1602	1740	15680	27	10746	1413	12159	3521
Apr-21	398	30	11940	900	1688	14528	26	10348	1361	11709	2819
May-21	398	31	12338	900	1740	14978	27	10746	1413	12159	2819
Jun-21	401	30	12030	1083	1724	14837	26	10426	1371	11797	3040
Jul-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Aug-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Sep-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Oct-21	401	31	12431	900	1753	15084	27	10827	1424	12251	2833
Nov-21	401	30	12030	900	1700	14630	26	10426	1371	11797	2833
Dec-21	405	31	12555	1876	1898	16329	27	10935	1438	12373	3956
Jan-21	405	31	12555	900	1769	15224	27	10935	1438	12373	2851
Feb-21	405	28	11340	900	1610	13850	24	9720	1278	10998	2852
Grand Total	4815	365	146449	12661	20828	179938	317	127189	16725	143914	36024

10.Abhimanu Naik

Month	Rate	No Days	Amount	Allowance	EPF Share	Gt paid	Days	Amount	Admissible EP F13.15 %	GT	Excess paid
Mar-21	303.4	24	7281	900	1075	9256	24	7282	957	8239	1017
Apr-21	308	23	7084	1602	1050	9736	23	7084	931	8015	1720
May-21	308	29	8932	900	1293	11125	27	8316	1094	9409	1715
Jun-21	311	28	8708	1083	1287	11078	26	8086	1063	9149	1929
Jul-21	311	27	8397	900	1223	10520	27	8397	1104	9501	1019
Aug-21	311	29	9019	900	1304	11223	27	8397	1104	9501	1722
Sep-21	311	26	8086	900	1182	10168	26	8086	1063	9149	1019
Oct-21	311	30	9330	900	1345	11575	27	8397	1104	9501	2074
Nov-21	311	27	8397	900	1223	10520	26	8086	1063	9149	1371
Dec-21	315	30	9450	1876	1489	12815	27	8505	1118	9623	3192
Jan-21	315	26	8190	900	1195	10285	27	8505	1118	9623	661
Feb-21	315	26	8190	900	1195	10285	24	7560	994	8554	1731
Grand Total	3730.4	325	101064	12661	14861	128586	311	96701	12716	109417	19169

Name of the employee excess paid

SL NO	Name Of the Employees for the year 2020-21	Excess paid Amount
1	Pratima Pradhan	34400
2	Chandan Kumar Das	34400

3	Jagannath Panda	29511
4	Bidhyadhar Rana	29511
5	Bimal Mohapatra	34400
6	Amarendra Behera	29511
7	Nabakishor Jena	29511
8	Durga Charan Mohanty	34400
9	Lochan kumar Sahoo	36024
10	Abhimanu Naik	17637
	TOTAL EXCESS PAYMENT FOR 2020-21	309305.00
SL NO	Name Of the Employees for the year 2021-22	Excess paid Amount
1	Pratima Pradhan	36024
2	Chandan Kumar Das	41204
3	Jagannath Panda	31136
4	Bidhyadhar Rana	31136
5	Bimal Mohapatra	36024
6	Amarendra Behera	31136
7	Nabakishor Jena	31136
8	Durga Charan Mohanty	36024
9	Lochan kumar Sahoo	36024
10	Abhimanu Naik	19169
	TOTAL EXCESS PAYMENT FOR 2021-22	329013.00
	GRAND TOTAL	638318.00

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority. Hence effective steps may be taken to effect recovery from the concerned employees failing which the following officer is found responsible for this as the payments were paid by violating Govt. Guidelines.

1. Pabitra Kumar Behera, E.O.

Responsible Person for this paragraph

SlnO	Name	Designation	Adress	Amount(In Rs:)
1	SRI PABITRA KUMAR BEHERA	EO	CHOUDWAR MUNICIPALTY CHOUDWAR CUTTACK	638318

14.12 - EXCESS PAYMENT MADE TO THE CONTRACTORS DUE TO ARITHMATICAL INACCURACY (osp no-187-188) :-

On scrutiny of the Accountant cashbook w. r. t paid voucher and PL account for the year 2021-22 it is found that excess expenditure has been shown in the cash book due to arithmetical inaccuracy. As per cash book vide vr. no. 906,907,& 908/ dt.9.3.22 a sum of **Rs.11,09,010.00** has been paid to different contractors towards development works of MLA LAD and the amount has been paid/withdrawn from PL account on dt.11.3.22 vide ch. No. 97703/9.3.22 from Self & Personnel Deposit. But on further scrutiny it is seen that excess payment has been made due to totaling mistake. Details given below

Sl.no	Name of the Grant	Name of the Contractors	Name of the Project	Vr.no./dt	Gross	Deduction	Net
1	MLA LAD-20-21	Manoj Ku Nayak	Const. of Sultan Nagar Community Centr located at ward no-02 in choudwar municipality	907/09.3.22	198361	10719	187642
2	MLA LAD	Soumya Ranjan Parida	Completion of Kalapraksini Community Center located at Ward no-5 in Choudwar Municipality	908/9.3.22	303649	20660	282989
3	MLA LAD(18-19)(20-21)	Manoj Ku Nayak	Construction of Kalaniketan Radhanah Public Pathagara located at Dolajatra padia ward no-1 of Choudwar Municipality	906/9.3.22	600000	34737	565263
				Total	1102010	66116	1035894

From the above table it is clear that excess payment to the tune of **Rs 7,000.00 (11,09,010.00-11,02,010.00)** has been made. As the amount has been paid through a single cheque, so to whom excess payment has been made has not been found out by audit. Therefore through audit objection statement audit sought for clarification regarding the excess payment occurred and why the excess payment will not be treated as loss to the Municipality fund as the amount is withdrawn from the PL account, and why the amount of Rs. 7000.00 will not be recovered from the person responsible.

However in response to the objection raised in this regard the local authority recovered the said amount from the person concerned vide MR.NO.87038/ dt.23.2.23. And the same amount was also entered in the Cashier's Cash book vide pg no.183 on dt.23.2.23. Hence the para is settled.

14.13 - NON PRODUCTION OF VOUCHER & CONCERNED FILE REGARDING EXPENDITURE SHOWN IN THE PL ACCOUNT IN SWM SCHEME FOR THE YEAR 2020-21 (osp no-188) :-

On scrutiny of the Accountant cashbook w. r. t paid voucher and PL account for the year 2020-21, it is found that excess amount has been withdrawn from the PL account of SWM scheme bearing ID no.73. As per PL account, vide ch. no. 747/12.11.20 a sum of Rs. 96000/- has been withdrawn from PL account. But on scrutiny of the cashbook, it is seen that no such expenditure has been made in the head of SWM scheme on that day or month. Vouchers in support of the expenditure have also not been available in the voucher guard file.

Therefore through objection statement audit asked for clarification regarding the excess expenditure shown in the PL account. And in absence of concerned vouchers why the same amount will not be recovered from the person responsible may also needs clarification.

But memo was issued in this regards did not return back. Neither the concerned expenditure voucher & its related file in support of the payment nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce the concerned voucher & its related files to next audit. Till then the amount of Rs.96000/- is held under objection.

14.14 - Clarification wanting regarding excess EPF amount debited from SBI a/c no.198990 in comparison to accountant cashbook as on 31.3.21 (osp no-136-138)

On scrutiny of the paid vouchers w .r.t Bill Register and Bank statement for the year 2020-21 it is found that, In bill register during the year 20-21 a sum of Rs.11,66,827.00 has been shown as deposited in EPF fund. But on the contrary the bank statement is showing another picture. As per bank statement during the year 20-21 i.e.as on 31.3.21 a sum of Rs.13, 44,599.00 has been debited from bank or deposited in EPF account. So to the tune of Rs.1, 77,772.00 (1168827 – 1344599) has been excess deposited in the EPF account. As it is belongs to a provident fund account/non deposit or excess deposit of EPF amount in due time lead to a huge loss of interest and extra burden to the Municipality fund. Therefore through objection memo audit sought for clarification regarding

1. The excess deposit of EPF amount
2. From whose account such excess deposit will be credited
3. And who will be held responsible for such loss may also be intimated to audit.
4. Most of the expenditure shown in the cash book against EPF deposit has not been matched with the amount debited from bank. e.g. EPF deposit as per cash book = 92958/- where as in bank statement it is shown as 91414/- .
5. As per cash book , the EPF payment are made through NEFT banking, but the EPF amount's have not been debited from the bank in the same date
6. Due to delay in processing of the EPF deposit in EPF accounts why it will not be treated as loss of fund of the ULB, EPF account & the employees itself.

Details of EPF amount shown as deposited in EPF account as per bill register & as per bank statement for the year 20-21 given below.

Sl no	vr. no/dt	EPF amount deposited as per cash book	particulars
1	63/9..4.20	92,958.00	EPF for the month 3/20
2	213/12.5.20	91,620.00	EPF for the month 4/20
3	347/11.6.20	93,779.00	EPF for the month 5/20
4	432/6.7.20	93,734.00	EPF for the month 6/20
5	522/7.8.20	94,679.00	EPF for the month 7/20
6	653/14.9.20	94,528.00	EPF for the month 8/20
7	702/7.10.20	94,048.00	EPF for the month 9/20

8	779/12.11.20	91,164.00	EPF for the month 10/20
9	823-A/26.11.20	18,000.00	Arrear EPF of sri P.C. pani for the period 9/18 to 1/19
10	912/8.1.21	7,200.00	Arrear EPF of sri P.C. pani for the period 4/19 to 5/19
11	1002/8.2.21	2,88,410.00	EPF for the month 11/20 to 1/21
12	1044/18.2.21	7,200.00	Arrear EPF of sri P.C. pani for the period 6/19 to 7/19
13	1088/2.3.21	92,307.00	EPF for the month 2/21
14	1117 & 1118/18.3.21	7,200.00	Arrear EPF of sri P.C. pani for the period 7/18 to 8/18
	Total	11,66,827.00	

Sl no	Date as per EPF amount debited from Bank	Amount
1	21.4.20	91,414.00
2	22.4.20	91,414.00
3	4.5.20	92,079.00
4	21.5.20	91,620.00
5	6.8.20	91,855.00
6	6.8.20	91,820.00
7	7.8.20	92,731.00
8	15.10.20	94,533.00
9	16.10.20	94,048.00
10	17.11.20	91,164.00
11	25.11.20	18,000.00
12	23.12.20	3,600.00
13	23.12.20	3,600.00

14	6.1.20	7,200.00
15	19.2.21	7,200.00
16	22.3.21	3,600.00
17	22.3.21	3,600.00
18	31.3.21	94,113.00
19	31.3.21	94,592.00
20	31.3.21	94,666.00
21	31.3.21	91,750.00
	Total	13,44,599.00

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority the objection stands on its own merit. Hence effective steps may be taken to effect recovery from the concerned employees to whose account such excess amount has been deposited failing which the following officers will be held responsible for this as the payments were paid as per consent of the officers.

1. Debashis Panda, Accountant
2. Pabitra Kumar Behera, E.O.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI DEBASIS PANDA	ACCOUNTANT	CHOUDWAR MUNICI PALITY, CHOUDWAR CUTTACK	88886
2	SRI PABITRA KUMAR BEHERA	EO	CHOUDWAR MUNICIPALTY CHOUDWAR CUTTACK	88886

14.15 - Non Production of Related EPF file and Salary file wanting regarding deposit of Arrear EPF of Sri P.C. Pani (osp no-138-139)

On scrutiny of the paid vouchers w. r. t Bill Register and Bank statement for the year 2020-21 it is found that, In bill register during the year 2020-21 a sum of Rs. **39600.00** has been shown as deposited in EPF fund towards arrear EPF of Sri P.C. Pani for the period 9/18 to 7/19 & 7/18 to 8/18 . But on the contrary the bank statement is showing another picture. As per bank statement during the year 2020-21 i.e. as on 31.3.2021 a sum of Rs. **46800.00** has been debited from bank towards deposit of EPF in the EPF account. So to the tune of Rs. **7200.00** (46800 – 39600) has been excess deposited in the EPF account. As it belongs to a provident fund

account, non deposit or excess deposit of EPF amount in due time lead to a huge loss of interest and extra burden to the Municipality fund. Therefore audit needs clarification regarding the excess deposit of EPF amount and compliance reported to audit. Details of deposit as per Bank and Cash book is given below

Sl no	Date as per EPF amount debited from Bank	Amount	Vr,no/dt. of EPF amount debited as per cash book	Amount	Remarks
1	25.11.20	18,000.00	823-A/26.11.20	18,000.00	Arrear EPF of sri P.C. pani for the period 9/18 to 1/19
2	23.12.20	3,600.00		0	Amount not debited from cashbook
3	23.12.20	3,600.00		0	Amount not debited from cashbook
4	6.1.20	7,200.00	912/8.1.21	7,200.00	Arrear EPF of sri P.C. pani for the period 4/19 to 5/19
5	19.2.21	7,200.00	1044/18.2.21	7,200.00	Arrear EPF of sri P.C. pani for the period 6/19 to 7/19
6	22.3.21	3,600.00	1117 /18.3.21	3,600.00	Arrear EPF of sri P.C. pani for the period 7/18
7	22.3.21	3,600.00	1118/18.3.21	3,600.00	Arrear EPF of sri P.C. pani for the period 8/18
	Total	46,800.00		39,600.00	

Through objection statement audit sought for production of the concerned file related to the arrear EPF deposit of sri P.C. pani for the period 9/18 to 7/19 & 7/18 to 8/18 and the pay acquaintance roll of the above mentioned period.

But memo was issued in this regards did not return back. Neither the concerned file in support of the payment nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce its related files to next audit. Till then the amount of Rs.39600/- is held under objection.

14.16 - Clarification wanting regarding EPF amount debited from accountant cashbook has not been debited from bank / not deposited in EPF account as on 31.3.22 (osp no. 50-52)

On scrutiny of the paid vouchers w. r. t Bill Register and Bank statement for the year 2021-22 it is found that, in bill register during the year 2021-22 a sum of Rs.1254128.00 has been shown as deposited in EPF fund. But on contrary the bank statement is showing another picture. As per bank statement during the year 2021-22 i.e.as on 31.3.22 a sum of Rs.709960.00 has been debited from bank or deposited in EPF account. So the rest of the EPF amount to the tune of **Rs.544168.00** (1254128 – 709960) has not been deposited in the concerned account. As it

is belongs to a provident fund account, non deposit of EPF amount in due time lead to a huge loss of interest. Therefore through objection memo audit sought for clarification regarding the delay and who will be held responsible for such loss may also be intimated to audit. Details of EPF amount shown as deposited in EPF account as per bill register & as per bank statement for the year 21-22 given below.

	vr. no/dt	amount	particulars
1	40/15.4.21	93159.00	EPF for the month 3/21
2	90/10.5.21	88712.00	EPF for the month 4/21
3	218/8.6.21	91751.00	EPF for the month 5/21
4	302/20.7.21	91942.00	EPF for the month 6/21
5	367/6.8.21	91838.00	EPF for the month 7/21
6	476/20.9.21	91993.00	EPF for the month 8/21
7	542/4.10.21	85407.00	EPF for the month 9/21
8	627/4.11.21	97607.00	EPF for the month 10/21
9	729/10.12.21	91021.00	EPF for the month 11/21
10	804/27.1.22	155969.00	EPF for the month 10/21 & 11/21
11	847/19.1.22	186904.00	EPF for the month 12/21&1/22
12	905/9.3.22	87825.00	EPF for the month 2/22
	Total	1254128.00	

	Date as per EPF amount debited from Bank	Amount
1	4.10.21	79916.00
2	4.10.21	77858.00
3	5.10.21	78895.00
4	5.10.21	79103.00
5	9.10.21	78950.00
6	9.10.21	79108.00
7	9.10.21	80161.00
8	27.1.22	79034.00
9	27.1.22	76935.00
	Total	709960.00

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority the objection stands on its own merit. Hence effective steps may be taken regarding deposit of the EPF amount to the concerned employees EPF account and compliance reported to audit, failing the following officers is found responsible for this as the payments were paid as per consent of the officers.

PABITRA KUMAR BEHERA, EO = Rs.272084.00

DEBASIS PANDA, ACCOUNTANT = Rs. 272084.00

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SRI DEBASIS PANDA	ACCOUNTANT	CHOUDWAR MUNICIPALITY, CHOUDWAR CUTTACK	272084
2	SRI PABITRA KUMAR BEHERA	EO	CHOUDWAR MUNICIPALITY CHOUDWAR CUTTACK	272084

14.17 - Clarification wanting regarding difference found between PL account and Bill register towards 4th SFC salary Grant (osp no.49-50).

On scrutiny of the paid vouchers w. r. t Bill Register and PL account, it is found that, during the year 21-22, a sum of Rs.39457846.00 has been debited from PL account as 4th SFC salary Grant. But as per Bill register, a sum of Rs.41155539.00 has been shown as expenditure towards salary and etc. So excess expenditure to the tune of Rs. 1697693.00 has been shown as salary expenses in Bill register. Therefore through audit objection statement audit sought for clarification regarding the excess expenditure and from which source such expenditure has been made also intimated to audit. Details of expenditure as per bill register given below

	PARTICULARS	AMOUNT
1	Net salary	15553354.00
2	NPS	124284.00
3	P.TAX	150850.00
4	CPF	2150796.00
5	HB LOAN	1964.00
6	EPF	1254128.00
7	LIC	602879.00
8	DCPS	83354.00
9	LFS PENSION RETD.	2328984.00
10	NON LFS PENSION RETD.	16563650.00
11	GRATUITY	258968.00
12	ARR.SALARY	223447.00
13	ARR.DA	442171.00
14	FA	755000.00
15	KM ENTERPRISES	629914.00
16	TA	31796.00
	TOTAL	41155539.00

But memo was issued in this regards did not return back. Neither the concerned file in support of the payment nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce its related files to next audit. Till then the amount of Rs.1697693/- is held under objection.

14.18 - Non Production of file regarding allocation of funds to Ward officer for mobilizing covid-19 (osp no 120).

On scrutiny of the paid vouchers w. r. t Bill Register and Bank statement for the year 2020-21 it is found that, a sum of **Rs.190000/-** have been paid to 19 no's of Ward officers for mobilizing covid-19. Therefore through audit objection statement audit sought for production of the concerned file in support of the payment and the concerned vouchers in support of the expenditure made during the year for mobilizing covid-19.

Details given below

SI No	Vr no/Date	Amount	Particulars
20	490/7.7.20	100000	Paid to 10 no's of Ward offers for mobilizing covid-19.
21	443/13.7.20	90000	Paid to 9 no's of Ward offers for mobilizing covid-19.
	Total	190000	

But memo was issued in this regards did not return back. Neither the concerned file in support of the payment, exp. vouchers nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce its related files & vouchers to next audit. Till then the amount of Rs.190000/- is held under objection.

14.19 - CLARIFICATION WANTING REGARDING LESS AMOUNT REFUND FROM OAP ACCOUNT TO MUNICIPAL ACCOUNT DURING THE YEAR 20-21 & 21-22 (osp no-157-158)

1. CLARIFICATION WANTING REGARDING LESS AMOUNT REFUND FROM OAP ACCOUNT TO MUNICIPAL ACCOUNT DURING THE YEAR 20-21

During scrutiny of the OAP cash book w. r. t Bank statement ,it is found that during the year 2020-21 a sum of Rs.48,15,700/- has been transferred from Municipal Fund to OAP accounts to meet the deficiency arises due to shortage of fund in OAP account. But during the year 2020-21 a sum of Rs.3572400/- only has been refunded back to Municipal Fund from OAP account leaving a huge balance of **Rs.12,43, 300/-** . Therefore through objection memo audit sought for clarification regarding the reason behind the less refund of Municipal Fund and what sorts of steps has been taken by the local authority regarding refund of the balance amount to M.F.

Date	Amount transferred from M.F. to OAP account	Transferred from M.F. to OAP account	Date	Amount Refunded from OAP account to M.F.	Remarks	Less Refund
13.8.20	1240000	a/c no- 8811 to a/c no-5657	26.2.21	1600000	a/c no- 5657 to a/c no-8811	
13.1.21	1355700	-do-	27.4.20	1214900	a/c no- 4149 to a/c no-4262	
12.2.21	650000	a/c no- 3242 to a/c no-5657	27.4.20	568000	a/c no- 86698 to a/c no-4262	
12.3.21	1570000	a/c no- 8811 to a/c no-5657	27.4.20	189500	a/c no- 6772 to a/c no-4262	
Total	4815700		Total	3572400		1243300

1. CLARIFICATION WANTING REGARDING LESS AMOUNT REFUND FROM OAP ACCOUNT TO MUNICIPAL ACCOUNT DURING THE YEAR 2021 -2022

During scrutiny of the OAP cash book w.r.t Bank statement ,it is found that during the year 2021-22 a sum of Rs.61,91,021/- has been transferred from Municipal fund to OAP accounts to meet the deficiency arises due to shortage of fund in OAP account. But during the year 2020-21 a sum of Rs.44,54,600/- only has been refunded back to Municipal fund from OAP account leaving a huge balance of **Rs.17,36,421/-** . Therefore through objection memo audit sought for clarification regarding the reason behind the less refund of Municipal Fund and what sorts of steps has been taken by the local authority regarding refund of the balance amount to Municipal Fund.

Date	Amount transferred from M.F. to OAP account	Transferred from M.F. to OAP account	Date	Amount Refunded from OAP account to M.F.	Remarks	Less Refund
13.4.21	753788	a/c no- 8811 to a/c no-5657	26.4.21	137500	a/c no- 6698 to a/c no-4262	
12.5.21	1838500	a/c no- 3242 to a/c no-5657	26.4.21	280700	a/c no- 4149 to a/c no-4262	
14.9.21	72700	a/c no- 8811 to a/c no-5657	26.4.21	49600	a/c no-6672 to a/c no-4262	
8.10.21	2233300	a/c no- 503 to a/c no-5657	25.5.21	1753500	a/c no- 5657 to a/c no-3242	
15.2.22	259000	Cash paid from a/c no- 3242	26.10.21	2233300	a/c no- 5657 to a/c no-3242	
14.3.22	1033700	a/c no- 3242 to a/c no-0485				
Total	6191021		Total	4454600		1736421

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. So the Local authority is suggested to take necessary steps and action at their level regarding the refund of the OAP amount disbursed from the MF & compliance reported to next audit. Till then the amount of Rs. 29,79, 721.00 (Rs.1243300 + Rs.1736421) is kept under objection. held under objection.

14.20 - CLARIFICATION WANTING REGARDING NON DEPOSIT OF IT AND GST FROM THE BILLVOUCHER THOUGH GST DEDUCTION ALREADY MADE FROM THE BILL (osp no-144):-

On scrutiny of SBM vouchers it was found that vide vr no.11/SBM/11.11.20 a sum of Rs.10,66,500/- has been paid to ALFA Enterprises towards supply of two no's of solid waste twin shaft shredder machine. But on further scrutiny of the vouchers w. r t bank statement it was observed that the cost of the machine including IGST is Rs.11,06,000/-. After deduction made by the local authority @ 2% of IT & GST amounting to Rs.39500/- , the net amount of Rs. 10,66,500/- has been paid and the said amount has been deducted from the bank on dt.11.11.20 vide ch no.002482. But till end of the year the deducted amount has neither been deposited in IT Deptt. nor deposited in GST deptt..

Tax Deducted at Source (TDS) is a system for collection of Direct Tax in India. Indian Income Tax Act, 1961, mandates that a specified percentage of Tax is required to be deducted by the payer at the time of making certain

payments to the payee. The requirement to deduct tax is there for payments such as payment of Commission, interest, salary, royalty, contract payment, brokerage etc. The Tax deducted has to be deposited by the payer to the revenue department on behalf of the payee.

In case the payer doesn't deducts the tax at source, the payer is liable to pay penalty u/s 271C of the ITA because it may cause loss of revenue of Govt.

Therefore audit needs clarification regarding the non deposit of IT & GST on the proper head of account & compliance reported to audit.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. As no reply was furnished by the Local Authority, the objection stands on its own merit .Due to non deduction of the IT and GST at source, loss of Govt. revenue cannot be ruled out. For the non deduction of tax at source, the following officials are found responsible.

14.21 - CLARIFICATION WANTING REGARDING GRANT EXPENDITURE TOWARDS FANI SPENT FROM MF (osp no.192):-

On scrutiny of the accountant cash book w. r. t paid vouchers and Bank statement it was found that vide vr. no.457 /dt.15.7.20 a sum of Rs.3,00,000/- has been paid to Swarna Devi Agency (Rs.127321/-) & Manju Services (Rs.172679/-) towards lifting of tree & cleaning of debris from road affected by "FANI" 2019 cyclone as per G.O. No.18766/24.10.19. The expenditure has been met from Municipal fund. The same fund has not been recouped during the year 20-21. But on scrutiny of the FANI account, it was found that; sufficient fund has been available in the Grant fund.

Therefore through audit objection statement audit sought for clarification regarding the expenditure made from MF instead of FANI grant and what sort of steps has been taken by the Local authority regarding recoupment of the expenditure may be intimated to audit and compliance reported.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. So the Local authority is suggested to take necessary steps and action at their level regarding the refund of the Municipal Fund spent towards FANI expenditure from the concerned grant fund & compliance reported to next audit. Till then the amount of Rs. 300000/- is held under objection.

14.22 - CLARIFICATION WANTING REGARDING GRANT SPENT FROM ANOTHER GRANT ACCOUNT BY DEVIATING GOVT.GUIDE LINE (osp no.192):-

On scrutiny of the accountant cashbook w. r. t paid vouchers and PL Account, it is found that vide vr. no.638/dtd.10.11.20 a sum of Rs.86,79,000/- has been paid to Suptd. Engr, PH division-II Cuttack towards tied grant water supply including rain water harvesting & recycling of water for the period of 2020-21 to 2025-26 .But the said amount has been paid from 15 th FC Basic grant on dtd.15.11.21 vide vr. No. 23/8448 ch.no-9366 instead of 15 th FC tied grant by deviating Govt guidelines regarding utilization of grant fund. During the year 2021-22 the said amount has not been refunded back to 15th FC basic grant account.

Therefore audit sought for clarification regarding the expenditure made from 15 th FC Basic grant instead of 15 th FC tied grant and what sort of steps has been taken by the Local authority regarding recoupment of the fund and why the said amount will not be recovered from the person responsible for encroachment of Govt .grant may also be clarified to audit and compliance reported.

On objection memo issued in this regards no compliance was furnished by the local Authority till closure of the audit. So the Local authority is suggested to take necessary steps and action at their level regarding the refund of the grant fund from 15Th FC UNTIED TO 15TH FC TIED fund & compliance reported to next audit. Till then the

amount of Rs. 8679000/- is kept under objection.

14.23 - Non Production of files related to f Hire charges of Vehicle (osp no. 66,68,116-117):

On checking of the payment vouchers w . r . t Accountant Cash book for the year 2021-22 & 2020-21 it was seen that, a sum of **Rs. 7,22, 601.00** have been paid to Bijayini Pattanaik & Guru Prasad Acharya towards hire charges of vehicle bearing No-OD-05-AV-8315 & No- OD-05-BG-3488 respectively.

Details of expenditure given below

SL.	VR.NO/DT	AMOUNT	PARTICULARS
1	25/8.4.21	93,928.00	Paid to Bijayini Pattanaik towards hire charge of vehicle OD-05-AV-8315 for 11/20 to 2/21
2	240/18.6.21	70,446.00	-do -for the period 3/21 to 5/21
3	239/18.6.21	6,900.00	Paid to Bijayini Pattanaik towards cost of mobil
4	557/11.10.21	93,928.00	Paid to Bijayini Pattanaik towards hire charge of vehicle for the period 6/21 to 9/21
5	787/18.1.22	70,446.00	-do -for the period 10/21 to 12/21
6	926/16.3.22	23,283.00	-do -for the period 1/22
7	580/25.10.21	80,294.00	Paid to Guru prasad Acharya towards hire charges of vehicle used by ME bearing no-OD-05-BG-3488 for 1/21 to 4/21
8	734/13.12.21	94,724.00	-do -for the period 5/21 to 8/21
9	925/16.3.22	94,724.00	-do -for the period 9/21 to 12/21
	Total	6,28,673.00	For the year 2021-22
1	1116/18.3.21	93928.00	paid to Bijayini Pattanaik towards hire charge of vehicle bearing vehicle no.OD-05-AV-8315 for the period 7/20 to 10/20.
	Total	93928.00	For the year 2020-21
	Grand Total	7,22,601.00	

Therefore regarding this expenditure, its payment file and the following information & related registers was sought through objection statement to produced before audit for verification.

1. File of Invitation of bidding Process for hire of vehicle.

2. Agreement with the service provider.
3. GST And Gem registration of the service provider.
4. Expenditure file for hiring of vehicles under the object head "MOTOR VEHICLE"
5. Log Book of hire vehicle
6. Approved tour particulars of the EO and other officer using the higher vehicle.

But memo was issued in this regards did not return back. Neither the concerned file in support of the payment, information data & related registers, nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce its related files & documents to next audit. Till then the amount of Rs.7, 22, 601 .00 is held under objection.

14.24 - CLARIFICATION WANTING REGARDING LESS GRANT (ABC FUND) AMOUNT REFUNDED TO PROPER HEAD OF ACCOUNT (osp no. 199)

On scrutiny of the Accountant cash book w. r. t paid voucher and Bank statement for the year 2020-21 it was found that on dtd.30.7.20 a sum of Rs.3,05,865/- has been transferred from Canara Bank account bearing a/c no. 0969 of **ABC Fund** to M.F. bearing a/c no. SBI - 198990 towards refund of mopping a/c. But on scrutiny of the statement it was seen that only 3, 03,626/- has been transferred to the Mopping a/c vide ch no.409398/dt.30.7.20. Hence a less refund to the tune of Rs.2239/- (305865 -303626) has been occurred. Therefore audit sought for clarification regarding the less refund of ABC fund to the proper head of account and compliance reported to audit as early as possible.

But objection memo was issued in this regards did not return back. No compliance was furnished by the local Authority till closure of the audit. So the Local authority is suggested to take necessary steps and action at their level regarding the refund of the balance grant amount to its proper head of account & compliance reported to next audit. Till then the amount of Rs. 2239/- is held under objection.

14.25 - Non Production of file related to Medical re-imburement Bill for the year 2020-21 & 2021-22 (osp no- 52,75)

1. Non Production of file related to Medical re-imburement Bill for the year 2021-22 (osp no- 52,93,124).

On scrutiny of the paid vouchers w. r. t Bill Register and Bank statement for the year 2021-22 it is found that, a sum of Rs.3416398.00 have been paid to 45 no's employees of Choudwar Municipality towards re-imburement of Medicine bill for FY-21-22. So the concerned file in support of the payment may be produced to audit for verification. Details of payment given below

SL no	vr. no/dt	amount	particulars
1	107/6.5.21	96000	Paid to 16 no's of employees towards re-imburement of Medicine bill for FY-21-22
2	176/2.6.21	95459	Paid to 16 no's of employees towards re-imburement of Medicine bill for FY-21-22
3	269/1.7.21	71983	Paid to 12no's of employees towards re-

			imbursement of Medicine bill for FY-21-22
4	377/5.8.21	6000	Paid to Tapan Kumar Sahoo towards re-imburement of Medicine bill for FY-21-22
	Total	269442	

1. Non Production of files related to Medical re-imburement for the year 2020-21 (osp no. 75).

On scrutiny of the paid vouchers w. r. t Bill Register and Bank statement for the year 2020-21 it is found that, a sum of Rs.3416398.00 have been paid to 48 no's employees of Choudwar Municipality towards re-imburement of Medicine bill for FY-21-22. So through objection statement audit sought for production of the concerned file in support of the payment for verification . Details of payment given below

SL	vr. no/dt	amount	particulars
1	110/17.4.20	90000	Paid to 15 no's of employees towards re-imburement of Medicine bill for FY-20-21
2	201/6.5.20	96000	Paid to 16 no's of employees towards re-imburement of Medicine bill for FY-20-21
3	237/16.5.20	90000	Paid to 15no's of employees towards re-imburement of Medicine bill for FY-2019-20 & 20-21
4	798/17.11.20	12000	Paid to 2no's of employees towards re-imburement of Medicine bill for FY-20-21
	Total	288000	

But memo was issued in this regards did not return back. Neither the concerned file in support of the payment nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce its related files & documents to next audit. Till then the amount of Rs.557442.00 (Rs.269442.00 +Rs. 288000.00) is held under objection.

14.26 - Non Production of related files of Leave salary, arrear salary ,arrear DA etc (osp no. 53,76) .

1. Non Production of related files of Leave salary, arrear salary etc (osp no. 53) .

On scrutiny of the paid vouchers w.r.t Bill Register and Bank statement for the year 2021-22 it is found that, a sum of Rs.1584971.00 have been paid towards leave salary, DA arrear, Arrear salary to employees of Choudwar Municipality. So the concerned file in support of the payment and the Pay Acquaintance Roll of the back log period has been asked through objection memo to produce to audit for verification. Details of payment given below.

SL no	Vr. no/dt.	Amount	Particulars
1	243/23.6.21	115277	Paid towards leave salary and 11% of basic pay of sri P.K.Behera, EO, for the period 11/19 to5/21

2	483/20.9.21	123447	Paid towards arrear salary of Sri Prabhat Kumar Sahoo,EX.Asst. Engg. for the period 1.1.16 to13.8.18
3	684/4.12.21	100000	Paid towards arrear salary of Sri Saytabrata Mohanty,EX. EO, for the period 15.2.19 to 31.10.19
4	778/15.1.22	392767	Paid towards DA arrear of regular staff from 17% to 28%(7th pay) and 164% to189% for 6th pay
5	779/15.1.22	410709	Paid towards DA arrear of retired staff from 17% to 28%(7th pay) and 164% to189% for 6th pay
6	869/24.2.22	222833	Paid towards DA arrear of regular staff from 28% to 31%(7th pay) for 7/21 to12/21
7	870/24.2.22	219938	Paid towards DA arrear of retired staff from 28% to 31%(7th pay) for 7/21 to12/21
Total		1584971	

1. Non Production of related files of arrear DA, arrear salary etc (osp no. 76).

On scrutiny of the paid vouchers w. r. t Bill Register and Bank statement for the year 2021-22 it is found that, a sum of Rs.**2048981.00** have been paid towards DA arrear, 7th pay arrear salary &retirement gratuity to employees of Choudwar Municipality . So the concerned file in support of the payment and the Pay Acquaintance Roll of the back log period has been asked through objection memo to produce to audit for verification. Details of payment given below

SL no	Vr. no/dt	Amount	Particulars
1	111/17.4.20	385060	Paid towards 5% D.A arrear for the period from 7/19 to 11/20
2	202/6.5.20	1517716	Paid towards 7th pay arrear salary
3	322/4.6.20	146205	Paid to Pramila Kumari Mishra towards retirement gratuity
Total		2048981	

But memo was issued in this regards did not return back. Neither the concerned file in support of the payment nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce its related files & documents to next audit. Till then the amount of Rs.3633952.00 (Rs.Rs.1584971.00 + Rs.2048981.00) is held under objection.

14.27 - Non Production of SD register, APS register and its related Case records of Swarna Devi agency (

osp no. 93,124).

On scrutiny of the paid vouchers w. r. t Bill Register and Bank statement for the year 2021-22 it is found that, vide voucher no.623/3.11.21 a sum of Rs.329500.00 has been paid to Swarna Devi agency towards refund of APS and EMD for the year 2017-18. Therefore through objection statement audit sought for production of its related file, concerned SD register & the APS Register in support of the payment and its concerned case records for verification.

But memo was issued in this regards did not return back. Neither the concerned file in support of the payment, SD register nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce its related files & documents to next audit. Till then the amount of Rs.329500.00 is held under objection.

14.28 - Non-Production of SD register, APS register and its related Case records (osp no- 54,93,124).

On scrutiny of the paid vouchers w.r.t Bill Register and Bank statement for the year 2021-22 it is found that, In bill register during the year 2021-22 a sum of Rs.1316598.00 has been shown as expenditure towards SD amount released and a sum of Rs.710361.00 shown as released of APS. Therefore through objection statement audit sought for production of the concerned SD register & the APS Register in support of the payment and its concerned case for verification.

But memo was issued in this regards did not return back. Neither the concerned file in support of the payment, SD register nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce its related files & documents to next audit. Till then the amount of Rs.2026959.00 (1316598 +710361) is held under objection.

14.29 - CLARIFICATION WANTING REGARDING EXCESS GIS AMOUNT DEPOSITED IN GIS ACCOUNT (osp no. 197 :-

On scrutiny of the Accountant cashbook w. r. t paid voucher and Bank statement for the year2021-22 it is found that, vide vr. no. 872/24.2.22 a sum of Rs. 5,85,000.00 has been deposited towards GIS of 44 no's of employees vide FD resolution no.28557/8.10.21.The said amount has been debited from SBI bank bearing a/c no.990 on dtd.24.2.22.But on scrutiny of the Pay Acquittance roll of the employees for the year 2021-22 it is found that a sum of Rs.2,34,000.00 has been deducted from the salary bill of the employees. Hence excess deposit to the tune of Rs.3, 51,000.00 (Rs.585000 – Rs.234000) has been made.

Therefore through objection statement audit sought for clarification regarding the excess deposit occurred and why the excess deposit will not be treated as a loss to the Municipality fund may also be clarified to audit and compliance reported to audit as early as possible.

But memo was issued in this regards did not return back. No compliance was received till closure of the audit. However the local authority is suggested to take necessary & effective steps regarding refund of the GIS amount to MF and compliance reported to next audit. Till then the amount of Rs.351000.00 is held under objection.

14.30 - Clarification wanting regarding excess deposit of NPS of E.O ,Sri Pabitra Kumar Behera, P. Tax C.P.F,EPF of Employees shown in Bill Register in Comparison to Acquaintance roll /Salary statement (osp no-74-75)

On scrutiny of the paid vouchers w. r. t Bill Register, it is found that a sum of Rs.29128.00 has been excess deposited in NPS fund towards **NPS deposit** of Sri. Pabitra Kumar Behera , E.O. during the year2020-21. From the salary statement it is observed that, during the year 20-21 i.e. salary bill for the period 3/20 to 2/21 a sum of

Rs.163918.00 has been deducted from the salary bill as NPS deduction .But as per bill register a sum of Rs. 193046.00 has been deposited in the NPS account. So a sum of Rs. 29128.00 (163918 -193046) has been excess deposited in the NPS account.

Similarly a sum of Rs.25.00 has been excess deposited in treasury towards **P.T deposit** during the year2020-21. From the salary statement it is observed that, during the year 20-21 i.e. salary bill for the period 3/20 to 2/21 a sum of Rs.111934.00 has been deducted from the salary bill as P. Tax .But as per bill register a sum of Rs. 111959.00 has been deposited in the Treasury. So a sum of Rs. 25.00 (111934 -111959) has been excess deposited.

Similarly a sum of Rs.528.00 has been excess deposited in CPF fund towards **CPF deposit** during the year2020-21. From the salary statement it is observed that, during the year 20-21 i.e. salary bill for the period 3/20 to 2/21 a sum of Rs.1985842.00 has been deducted from the salary bill as CPF deduction (CPF+ CPF Adv.).But as per bill register a sum of Rs. 1986370.00 has been deposited in the CPF account. So a sum of Rs. 528.00 (1985842 -1986370) has been excess deposited in the CPF account.

Similarly a sum of Rs.39600.00 has been excess deposited in EPF fund towards **EPF deposit** during the year2020-21. From the salary statement it is observed that, during the year 20-21 i.e. salary bill for the period 3/20 to 2/21 a sum of Rs.1127227.00 has been deducted from the salary bill as EPF deduction (EPF+ EPF Adv.).But as per bill register a sum of Rs. 1166827.00 has been deposited in the EPF account. So a sum of Rs. 39600.00 (1127227 -1166827) has been excess deposited in EPF fund.

Therefore through objection statement audit sought for clarification regarding the excess deposit of NPS,CPF & PT amount.

Details given below

Particulars	Amount deducted as per salary statement	Amount deducted /depositedas per Bill register/cashbook	Excess deposit
NPS	163918	193046	-29128
P Tax	111934	111959	-25
CPF	1985842	1986370	-528
EPF	1127227	1166827	-39600
	3388921	3458202	-69281

But memo was issued in this regards did not return back. No compliance was received till closure of the audit. However the local authority is suggested to take necessary & effective steps regarding refund of the above amount to MF and compliance reported to next audit. Till then the amount of Rs.69281.00 is held under objection.

14.31 - Clarification wanting regarding less deposit of NPS of E.O ,Sri Pabitra Kumar Behera, shown in Bill Register (o.s.p no. 48-49)

1. Clarification wanting regarding less deposit of NPS of E.O ,Sri Pabitra Kumar Behera, shown in Bill Register (o.s.p no. 48-49)

On scrutiny of the paid vouchers w.r.t Bill Register, it is found that a sum of Rs.45074.00 has been less deposited in NPS fund towards NPS deposit of Sri. Pabitra Kumar Behera,E.O. during the year2021-22. From the salary statement it is observed that, during the year 21-22 i.e. salary bill for the period 3/21 to 2/22 a sum of Rs.169358.00 has been deducted from the salary bill as NPS deduction .But as per bill register a sum of Rs.

124284.00 has been deposited in the NPS account. So a sum of Rs. 45074.00 (169358 -124284) has been less deposited in the NPS account.

1. Clarification wanting regarding excess deposit of P.Tax shown in Bill Register

On scrutiny of the paid vouchers w.r.t Bill Register, it is found that a sum of Rs.28625.00 has been excess deposited in treasury towards P.T deposit during the year2021-22. From the salary statement it is observed that, during the year 21-22 i.e. salary bill for the period 3/21 to 2/22 a sum of Rs.122235.00 has been deducted from the salary bill as P. Tax .But as per bill register a sum of Rs. 150850.00 has been deposited in the Treasury. So a sum of Rs. 28625.00 (150850 -122235) has been excess deposited.

1. Clarification wanting regarding less deposit of C.P.F shown in Bill Register

On scrutiny of the paid vouchers w.r.t Bill Register, it is found that a sum of Rs.4958.00 has been less deposited in CPF fund towards CPF deposit during the year2021-22. From the salary statement it is observed that, during the year 21-22 i.e. salary bill for the period 3/21 to 2/22 a sum of Rs.2155754.00 has been deducted from the salary bill as CPF deduction (CPF+ CPF Adv.).But as per bill register a sum of Rs. 2150796.00 has been deposited in the CPF account. So a sum of Rs. 4958.00 (2155754 -2150796) has been less deposited in the CPF account.

1. Clarification wanting regarding excess deposit of EPF shown in Bill Register

On scrutiny of the paid vouchers w.r.t Bill Register, it is found that a sum of Rs.154207.00 has been excess deposited in EPF fund towards EPF deposit during the year2021-22. From the salary statement it is observed that, during the year 21-22 i.e. salary bill for the period 3/21 to 2/22 a sum of Rs.1099921.00 has been deducted from the salary bill as EPF deduction (EPF+ EPF Adv.).But as per bill register a sum of Rs. 1254128.00 has been deposited in the EPF account. So a sum of Rs. 154207.00 (1254128 -1099921) has been excess deposited in EPF fund.

5. Clarification wanting regarding excess deposit of DCPS shown in Bill Register

On scrutiny of the paid vouchers w.r.t Bill Register, it is found that a sum of Rs.12544.00 has been excess deposited in DCPS fund towards DCPS deposit during the year2021-22. From the salary statement it is observed that, during the year 21-22 i.e. salary bill for the period 3/21 to 2/22 a sum of Rs.70810.00 has been deducted from the salary bill as DCPS deduction .But as per bill register a sum of Rs. 83254.00 has been deposited in the DCPS account. So a sum of Rs. 12544.00 (70810 -83254) has been excess deposited in DCPS fund. Therefore audit needs clarification regarding the excess deposit of DCPS amount and compliance reported to audit.

Details given below.

Particulars	Amount deducted as per salary statement	Amount deducted /deposited as per Bill register/cashbook	Excess/less deposit
NPS	169358	124284	45074
P Tax	122235	150850	-28615
CPF	2155754	2150796	4958
EPF	1099921	1254128	-154207
DCPS	70810	83254	-12444
TOTAL	3618078	3763312	-145234

Therefore, through objection statement audit sought for clarification regarding the excess deposit of EPF ,P,TAX, DCPS and less deposit of NPS, CPF amount and compliance reported to audit.

But memo was issued in this regards did not return back. No compliance was received till closure of the audit.

However the local authority is suggested to take necessary & effective steps regarding refund of the above amount to MF and compliance reported to next audit. Till then the amount of Rs.145234.00 is held under objection.

14.32 - Clarification wanting regarding less amount debited from bank towards deposit of NPS of E.O ,Sri Pabitra Kumar Behera, for the period 3/21 to 2/22 (osp no. 48,161) :-

On scrutiny of the paid vouchers w.r.t Bill Register and Bank statement, it is observed that a sum of Rs.101728.00 has been less deposited in NPS fund towards NPS deposit of Sri. Pabitra Kumar Behera, E.O. during the year 2021-22. From the salary statement it is observed that, during the year 21-22 i.e. salary bill for the period 3/21 to 2/22 a sum of Rs.169358.00 has been deducted from the salary bill of Sri. Pabitra Kumar Behera, E.O as NPS deduction .But as per bill register a sum of Rs. 124284.00 has been deposited in the NPS account. So a sum of Rs. 45074.00 (169358 -124284) has been less deposited in the NPS account. But on further scrutiny it is observed that, only a sum of Rs.67630.00 has been debited from the Bank towards NPS deposit.

NPS deducted as per salary statement (A)	NPS deducted & deposited as per cashbook (B)	Difference (A-B)	NPS deposited as per Bank statement (C)	Difference (A-C)
169358.00	124284.00	45074.00	67630.00	101728.00

From the above table it is clear that, the expenditure mentioned in the cashbook regarding the deposit of NPS amount neither matches with the salary statement nor with the Bank statement. The amount deducted from the salary statement also not matched with the bank statement. From the above mentioned point audit has got its conclusion point that a sum of Rs.101728.00 has been less deposited in the NPS account.

Therefore through objection statement audit sought for clarification regarding the less deposit of NPS amount in its proper Head of Account, as it is belongs to someone's P.F amount and delay in deposit leads to loss of Principal & Interest amount. And why the less deposit of fund will not be recovered from the person responsible may also be clarified to audit.

But memo was issued in this regards did not return back. No compliance was received till closure of the audit. However the local authority is suggested to take necessary & effective steps regarding deposit of the rest of the amount in proper head of account and compliance reported to next audit. Till then the amount of Rs.101728.00 is held under objection.

14.33 - Clarification wanting regarding less deposit of P.Tax for the period 3/21 to 2/22 (osp no. 162):-

On scrutiny of the paid vouchers w.r.t Bill Register, it is found that a sum of Rs.28625.00 has been excess deposited in treasury towards P.T deposit during the year 2021-22. From the salary statement it is observed that, during the year 21-22 i.e. salary bill for the period 3/21 to 2/22 a sum of Rs.122225.00 has been deducted from the salary bill as P. Tax .But as per bill register a sum of Rs. 150850.00 has been deposited in the Treasury. So a sum of Rs. 28625.00 (150850 -122225) has been excess deposited. But on further scrutiny it is observed that, only a sum of Rs.121900.00 has been debited from the Bank towards PT deposit. Therefore through objection statement audit sought for clarification regarding the excess deposit of P. Tax and for early compliance.

PT deducted as per salary statement (A)	PT deducted & deposited as per cashbook (B)	Difference (A-B)	PT deposited as per Bank statement (C)	Difference (A-C)

122225.00	150850.00	28625.00	121900.00	325.00
-----------	-----------	----------	-----------	---------------

From the above table it is clear that, the expenditure mentioned in the cash book regarding the deposit of PT amount neither matches with the salary statement nor with the Bank statement. The amount deducted from the salary statement also not matched with the bank statement. From the above mentioned point audit has got its conclusion point that a sum of Rs.325.00 has been less deposited in the PT account.

Therefore through objection statement audit sought for clarification regarding the less deposit of PT amount in its proper Head of Account.

But memo was issued in this regards did not return back. No compliance was received till closure of the audit. However the local authority is suggested to take necessary & effective steps regarding deposit of the rest of the amount in proper head of account and compliance reported to next audit. Till then the amount of Rs.325.00 is held under objection.

14.34 - CLARIFICATION WANTING REGARDING EXCESS GRANT EXPENDITURE SHOWN THAN ACTUAL RECEIVED (osp no.193):-

On scrutiny of the accountant cashbook w. r. t. paid vouchers and Bank statement it is found that , excess expenditure have been made against the grant amount actual received during the year 20-21. Details given below

SL NO.	GRANT RECEIVED\DT	GRANT RECEIVED	GRANT SPENT		EXCESS EXP SHOWN
			VR.NO/DT	AMOUNT	
1	Street Vendor	990000	37/6.4.20	453000	
			114/17.4.20	213000	
			182/2.5.20	162000	
			183/2.5.20	78000	
			1068/24.2.21	87000	Amount refund to SUDA
			Total	993000	3000
2	BOC Worker	2220000	58/9.4.20	500000	Vr wanting
			77/15.4.20	1000000	
			119/20.4.20	702000	
			327/8.7.20	103500	
				Total	2305500
			Grand Total		88500

From the above table it is clear that excess expenditure to the tune of Rs.88500/- has been shown against grant received. Therefore through objection statement audit sought for clarification regarding the excess expenditure to the tune of Rs.88500/- has been made and from which fund such excess payment has been met may be clarified to audit and what sort of steps has been taken by the Local authority regarding recoupment of the expenditure may also be complied to audit.

But memo was issued in this regards did not return back. No compliance was received till closure of the audit. However the local authority is suggested to take necessary & effective steps regarding refund of the excess deposit of grant deposit and compliance reported to next audit. Till then the amount of Rs.88500.00 is held under objection.

14.35 - PRODUCTION OF PAYMENT VOUCHER OF BOC WORKER AND CONCERNED FILE (osp no.194):-

During the year 2020-21 a sum of Rs.2305500.00 has been paid to BOC worker towards financial assistance during Covid-19 period. But in support of the expenditure no voucher is made available in the voucher guard file. Therefore through objection statement audit sought for production of the related vouchers, List of the beneficiaries against whom payment has been made and the concerned file in support of the expenditure may be produced to audit for verification.

Details of expenditure given below

SL NO.	VR.NO/DT	AMOUNT	
1	58/9.4.20	500000	
2	77/15.4.20	1000000	
3	119/20.4.20	702000	
4	327/8.7.20	103500	
	Total	2305500	

But memo was issued in this regards did not return back. No compliance was received till closure of the audit. However the local authority is again impressed upon to produced the above mentioned records & register in support of the payment to next audit for verification. Till then the amount of Rs.2305500.00 is held under objection.

PARA: 15 AUDIT ON WORKS

15.1 - EXCESS EXPENDITURE MADE DUE TO EXCESS WIDTH SHOWN AS EXECUTED THAN THE PROVISION IN THE ESTIMATE AND ETC. (o.s.p no. 208-211)

Name of the project	Construction of 2TPD Capacity Micro Composting Centre (MCC) at Kedareswar, W. No. 10 on Khata No. 175, Plato No. 29/699 (Zone – B) of Choudwar Municipality
Name of the Grant	MCC-2019-20
Estimated Cost	Rs. 49,02,000.00
Name of the Contractor	Sri Pranay Kumar Barik
Name of the JE & AE	C.K. Pradhan, JE
MB & PageNo.	MB No. 370 Page No. 99 to 113, 186 to 191, MB No. 376 Page no. 4 to 9, MB No. 374 Page No. 93-136, abstract in page No. 136-167.
CR No.	XX/08/SBM/2019-20
Vr No. & Date	Vr. No. 1047/21.3.20,

On checking of the above case record w.r.t. MB the following deviations/ irregularities were noticed which needs clarification.

1. EXCESS WIDTH SHOWN AS EXECUTED THAN THE PROVISION IN THE ESTIMATE: -

On checking of the above case record w. r. t. MB it is observed that, in the Sectional Elevation as well as in the estimate at Item No. 5, there is a provision of 0.25 meter. Width Flash Brick Masonry in cement mortar (1:6) in F

& P. But on cross verification of the measurement Book No. 370 at page No. 103 vide item No.4, it is observed that 0.38 meter. Width Fly Ash brick was shown as executed without mentioning any reason and direction which is not admitted in audit. This resulted wasteful expenditure of Rs.5818.00 as calculated below which needs clarification.

QTY. ADMISSIBLE AS PER ESTIMATE					QTY. EXECUTED					Excess Qty.	Rate	Wasteful Expr.
No.	L	B	H	QTY.	No.	L	B	H	QTY.			
2	24.49	0.25	0.15	1.84	2	24.49	0.38	0.15	2.79	1.44	4040.00	5818.00
2	12.75	0.25	0.15	0.96	2	12.75	0.38	0.15	1.45			
Total				2.80	Total				4.24			

2. EXCESS RATE PROVIDED THAN THE ADMISSIBLE IN FOUNDATION & COLUMN FOOTING: -

On checking of the Item No. 21(b), page No. 116 of MB No. 374, it is observed that, earth work was executed for 22 Posts whose length as well as width was 0.45 meter. On the said earth work, RCC M20 work was executed whose length as well as width was 0.45 meter. Hence, centering and shuttering is not admissible as there is no scope for providing any centering and shuttering. But rate of RCC M20 was provided including centering and shuttering resulted excess payment o Rs. as calculated below.

Basic Rate of M20	1% L. Cess	Rate admissible	Rate provided	Excess / cum	Qty.	Excess paid
4607.34	46.07	4653.41	4800.49	147.08	7.29	1072.00

3. EXCESS RATE PROVIDED THAN THE ADMISSIBLE IN FIXING OF VERTIFIED FLOOR TILE: -

On checking of the MB No. 374 Page No. 125 & 126 vide item No. 48 it is observed that 40.63 sqm. Supplying, Fitting & Fixing Vitrified Tiles in floor work was executed and payment was allowed @ Rs. 1002.59/ sqm against the admissible rate of Rs. 966.67 resulted excess payment of Rs.1460.00 as calculated below.

Supplying, Fitting & Fixing Vetrified Tiles in floor of size 600 mm x 600mm Coloured/Printed of approved make with 20mm thick cement mortar 1:4 & filling joints with white Cement of approved quality including cost of all materials labour T&P etc for the work

Data for 10sqm.							
Labourer							
Mason 1st. Class	2.16	Nos. @Rs.	436.30	/each	Rs.	942.41	
Man Mulia	2.16	Nos. @Rs.	286.30	/each	Rs.	618.41	
Materials.							
Cost of tile	10.00	Sqm @Rs.	559.06	/Sqm	Rs.	5590.60	
Sand	0.21	Cum. @Rs.	48.57	/Qtl.	Rs.	10.20	
Cement	0.744	Qtl. @Rs.	515.10	/Qtl.	Rs.	383.23	
Cement for slurry	0.33	Qtl. @Rs.	515.10	/Qtl.	Rs.	169.98	
White Cement	0.076	Qtl. @Rs.	515.10	/Qtl.	Rs.	39.15	
				Total:	Rs.	7753.98	/10 Sqm.

			Rate for 1 Sqm.	Rs.	775.40	/Sqm.
Over head charges @ 15%					116.30971	
Carriage & Royalty						
Cement	1.074		16.17		17.36658	
Sand	0.21		228.67		48.0207	
Rate for one sqm.					957.10	
Add 1% for L. cess					9.5709506	
Admissible rate for one sqm.					966.67	
Rate provide in the bill for one sqm.					1002.59	
Excess rate per one sqm.					35.92	
Work executed in sqm.					40.63	
Excess paid					1459.5917	

4. WORK EXECUTED BY VIOLATING THE PROJECT REPORT AND SECTIONAL ELEVATION OF THE PROJECT: -

On checking of the above project w. r. t. project report Sl. No. 15 and Sectional Elevation of the project, it is observed that there is a provision of 25cm thick A.S. flooring in CC (1;2:4) over P.C.C. (1:4:8). The same was shown in the Sectional Elevation kept at page No. 30 of the case record. But on cross verification of the MB No.374 at page no. 100 , it is observed that CC (1;2:4) was allowed over P.C.C. (1:4:8) resulted wasteful and inadmissible payment of Rs. as calculated below.

Calculation of admissible rate for AS Flooring: -

25mm A.S flooring in C:C (1 :2:4) with 12mm size chips including cement punning etc complete.									
(i)									
Ground Floor									
Materials :									
12mm. chips	0.023	Cum	@	Rs.	1048.57			Rs.	24.12
Sand	0.012	Cum	@	Rs.	48.57			Rs.	0.58
Cement	0.0858	Qtl	@	Rs.	515.10			Rs.	44.20
Labour :									
Mulia for	0.03	No.	@	Rs.	286.30			Rs.	8.59

Mixing									
Masson Special	0.13	No.	@	Rs.	436.30			Rs.	56.72
Women Mulia	0.22	No.	@	Rs.	286.30			Rs.	62.99
Mulia	0.11	No.	@	Rs.	286.30			Rs.	31.49
Total									228.68
Over head charges 15%									34.30
Carriage & Royalty of Materials									
12mm. chips	0.023	Cum	@	Rs.	700.55			Rs.	16.11
Sand	0.012	Qtl	@	Rs.	228.67			Rs.	2.74
Cement	0.086	Qtl	@	Rs.	16.17			Rs.	1.39
Rate for 1 sqm								Rs.	283.23
Cess 1 %									2.832289 86
Admissible rate per 1 sqm.									286.06

CALCULATION OF INADMISSIBLE & WASTEFUL PAYMENT: -

PARTICULARS	L	B	H	QTY.	RATE	AMOUNT
25mm A.S flooring in C:C (1 :2:4) with 12mm size chips including cement punning etc complete.	23.88	8		191.04	286.06	82339.5104
	11.8	4.75		56.05		
	12.5	3.26		40.75		
TOTAL				287.84		
P.C.C. (1:2:4)	23.88	8	0.1	19.1	5674.4	163364.537
	11.8	4.75	0.1	5.61		
	12.5	3.26	0.1	4.08		
TOTAL				28.79		
Excess paid						81025.0266

Hence, the above excess payment amounting to RS 89375.00 (5818.00+1072.00+1460.00+ 81025.00) needs recovery.

However on issue of the objection memo Rs.89375.00 was recovered vide MR.NO.87044/ dt.23.2.23.The same amount was also entered in the Cashier's Cashbook vide pg no.183 on dt.23.2.23. Hence the objection is

dropped.

15.2 - IN ADMISSIBLE EXPENDITURE IN WORKS (osp no.212-213)

Name of the work	Constn. of CC Road near Khirod Barik residence to Rabindra Pradhan Residence at W.No.10
Scheme	Road and Bridge Maintenance
Estimated Cost	Rs. 484000.00
Name of the Executant	Ashok Ku. Sahoo
Name of the JE	C.K. Pradhan
Name of the AE	
MB NO.	MB No. 377 Page No. 58 to 65 & 65 to 69
CR NO.	82/2019-20
Voucher No.	VR No.976/1.2.21

On checking of the above const. of CC Road case record w.r.t MB, it has been seen that for execution of CC (1:2:4), wage allowed for mixing of concrete @ 1.4-manmulia / cum @ 286.30 is nearly Rs.400.82/cum as per the analysis of rate. But, as per photo graph kept in the case record it is seen that, practically mixing of concrete has been done by using mixture machine. The hire charge of Generator and the mixture machine for the same purpose is only Rs.145.00/cum as per the analysis of M20 CC. Hence, due to non-deduction of this extra cost i.e. 255.78 (400.82-145.04) per cum. resulted excess payment of Rs.10707.00 due to use of concrete mixture for mixing of concrete. The detail is as below.

Admissible rate:

Concrete mixture (cap 0.40/0.28 cum)	6.00	hour.@	153.91	/hour	Rs.	923.46
Generator 33 KVA	6.00	hour.@	208.70	/hour	Rs.	1252.20
Rate for 15 cum						2175.66
Rate for 1 cum						145.04

Calculation of Excess payment:

QTY. EXECUTD	RATE OF LABOUR	RATE OF MIXTURE	EXCESS PAID
41.86	400.82	145.04	10707.00

Hence the above excess payment amounting to RS 10707.00 needs recovery.

However, on issue of the objection memo Rs.10707.00 was recovered vide MR.NO.87045/ dt.23.2.23. The same amount was also entered in the Cashier's Cashbook vide pg no.183 on dt.23.2.23. Hence the objection is dropped.

15.3 - EXCESS PAYMENT MADE DUE TO NON DEDUCTION OF VOID & ETC (OSP NO.214-215)

Name of the work	Completion of New market complex back side of Biju Pattnaik Market complex at Gandhi Chack
Scheme	Devolution 2018-19
Estimated Cost	Rs. 1998000.000 (14.99% less)
Name of the Executant	Smt. Sabita Sahoo,
Name of the JE	
Name of the AE	
MB NO.	MB No. 374 Page No. 29 to 32 & 33 to 44
CR NO.	408/2018-19
Voucher No.	Vr. 359/11.06.2020

On checking of the above case record w. r. t. MB the following observations were made which needs clarification.

1. EXCESS PAYMENT DUE TO NON DEUCTION OF VOID: -

On checking of the above case record w.r.t. MB it is observed that 144.92 cum Moorum collected and recorded in the MB No. 374 at page No. 29 and 30 vide Item No. 1. But on cross verification, it is observed from the Item No. 5, page No. 35 of the said MB the all the collected moorum were spreaded on the road surface without deducting void which resulted excess payment of Rs.10647.00 as calculated below.

Qty. of Moorum Collected	144.92
Void to be deducted @ 12.5 %	18.115
Rate of spreading	587.74
Excess paid	10646.91

2. EXCESS PAYMENT DUE TO ALLOWING LABOUR RATE FOR MIXING FOR CC (1:2:4):-

On checking of the above const. of CC Road case record w.r.t MB, it has been seen that for execution of CC (1:2:4), wage allowed for mixing of concrete @ 1.4-manmulia / cum @ 286.30 is nearly Rs.400.82/cum as per the analysis of rate. But, as per photo graph kept in the case record it is seen that, practically mixing of concrete has been done by using mixture machine. The hire charge of Generator and the mixture machine for the same purpose is only Rs.145.00/cum as per the analysis of M20 CC. Hence, due to non-deduction of this extra cost i.e. 255.78 (400.82-145.04) per cum. resulted excess payment of Rs.10707.00 due to use of concrete mixture for mixing of concrete. The detail is as below.

Admissible rate:

Concrete mixture (cap 0.40/0.28 cum)	6.00	hour.@	153.91	/hour	Rs.	923.46
Generator 33 KVA	6.00	hour.@	208.70	/hour	Rs.	1252.20
Rate for 15 cum						2175.66
Rate for 1 cum						145.04

Calculation of Excess payment:

QTY. EXECUTED	RATE OF LABOUR	RATE OF MIXTURE	EXCESS PAID
79.73	400.82	145.04	20393.3394

Hence the above excess payment amounting to Rs 31039.00 (10647.00+20393.00) needs recovery.

However on issue of the objection memo Rs.31039.00 was recovered vide MR.NO.87039/ dt.23.2.23.The same amount was also entered in the Cashier's Cash book vide pg no.183 on dt.23.2.23. Hence the objection is dropped.

15.4 - EXCESS EXPENDITURE MADE DUE TO EXCESS WIDTH SHOWN AS EXECUTED THAN THE PROVISION IN THE ESTIMATE AND ETC. (osp no. 216-218)

Name of the project	Construction of 2TPD Capacity Micro Composting Centre (MCC) near ARC Boundary in Ward No. 17 on Khaa No. 943, Plot No. 12 (Zone-C) of Choudwar Municipality
Name of the Grant	MCC-2019-20
Estimated Cost	Rs. 4722891.00
Name of the Contractor	Sri Asis Parida
Name of the JE & AE	C.K. Pradhan, JE
MB & Page No.	MB No. 364-Page No. 199 to 200, MB No. 370-Page No. 74 to 87, MB NO. 375-Page NO. 16 to 28 & MB No. 376- Page No. 40 to 85.
CR No.	XX/07/SBM/2019-20
Vr No. & Date	Vr. No. 76 Dt. 4.5.21

1. EXCESS WIDTH SHOWN AS EXECUTED THAN THE PROVISION IN THE ESTIMATE: -

On checking of the above case record w.r.t. MB it is observed that, in the Sectional Elevation as well as in the estimate at Item No. 5, there is a provision of 0.25 mtr. width Flash Brick Masonry in cement mortar (1:6) in F & P. But on cross verification of the measurement Book NO. 376 at page No. 46 vide item No. 5, it is observed that 0.38 mtr. width Fly Ash brick was shown as executed without mentioning any reason and direction which is not admitted in audit. This resulted wasteful expenditure of Rs.8928.00 as calculated below which needs clarification.

QTY. ADM. AS PER ESTIMATE					QTY. EXECUTED					Exces s Qty.	Rate	Wastef ul Expr.
No.	L	B	H	QTY.	No.	L	B	H	QTY.			
2	23.24	0.25	0.17	1.98	2	23.24	0.38	0.17	3	2.21	4040.0 0	8928.0 0
1	7.95	0.25	0.17	0.34	1	7.95	0.38	0.17	0.51			
2	12.19	0.25	0.17	1.04	2	12.19	0.38	0.17	1.57			
2	3.1	0.25	0.17	0.26	2	3.1	0.38	0.17	0.4			
1	10.8	0.25	0.17	0.46	1	10.8	0.38	0.17	0.7			
1	4.5	0.25	0.17	0.19	1	4.5	0.38	0.17	0.29			
Total				4.26	Total				6.47			

2. WORK EXECUTED BY VIOLATING THE PROJECT REPORT AND SECTIONAL ELEVATION OF THE PROJECT: -

On checking of the above project w.r.t. project report Sl. No. 15 and Sectional Elevation of the project, it is observed that there is a provision of 25cm thick A.S. flooring in CC (1;2:4) over P.C.C. (1:4:8). The same was shown in the Sectional Elevation kept at page No. 36 of the case record. But on cross verification of the MB No.376 at page no.48, Sl. No. 6, it is observed that CC (1;2:4) was allowed over P.C.C. (1:4:8) resulted wasteful and inadmissible payment of Rs. as calculated below.

Calculation of admissible rate for AS Flooring: -

25mm A.S flooring in C:C (1 :2:4) with 12mm size chips including cement punning etc complete.									
(i)Ground Floor									
Materials									
12mm. chips	0.023	Cum	@	Rs.	1048.57			Rs.	24.12
Sand	0.012	Cum	@	Rs.	48.57			Rs.	0.58
Cement	0.0858	Qtl	@	Rs.	515.10			Rs.	44.20
Labour :									
Mulia for Mixing	0.03	No.	@	Rs.	286.30			Rs.	8.59
Masson Special	0.13	No.	@	Rs.	436.30			Rs.	56.72
Women Mulia	0.22	No.	@	Rs.	286.30			Rs.	62.99
Mulia	0.11	No.	@	Rs.	286.30			Rs.	31.49
Total									228.68
Over head charges 15%									34.30
Carriage & Royalty of Materials									
12mm. chips	0.023	Cum	@	Rs.	700.55			Rs.	16.11
Sand	0.012	Qtl	@	Rs.	228.67			Rs.	2.74
Cement	0.086	Qtl	@	Rs.	16.17			Rs.	1.39
Rate for 1 Sqm								Rs.	283.23
Cess 1 %									2.832289 86
Admissible rate per 1 sqm.									286.06

3. CALCULATION OF INADMISSIBLE & WASTEFUL PAYMENT: -

PARTICULAR S	L	B	H	QTY.	RATE	AMOUNT
25mm A.S flooring in C:C (1 :2:4) with 12mm size chips including cement punning etc complete.	23.95	8.15		195.19	286.06	83672.55
	11.9	4.7		55.93		
	12.54	3.3		41.38		

TOTAL				292.5		
P.C.C. (1:2:4)	23.95	8.15	0.1	19.52	5674.4	165974.7375
	11.9	4.7	0.1	5.59		
	12.54	3.3	0.1	4.14		
TOTAL				29.25		
Excess paid						82302.00

Hence the above excess payment amounting to Rs91230.00 (8928.00+82302.00).00 needs recovery .

However on issue of the objection memo Rs.91230.00 was recovered vide MR.NO.87043/ dt.23.2.23.The same amount was also entered in the Cashier's Cashbook vide pg no.183 on dt.23.2.23. Hence the objection is dropped.

15.5 - EXCESS PAYMENT MADE TOWARDS ALLOWING CC 1:2:4 (OSP NO.219-221)

Name of the work	Completion of New market complex back side of Biju Pattnaik Market complex at Gandhi Chhack
Scheme	Devolution 2018-19
Estimated Cost	Rs. 1998000.000 (14.99% less)
Name of the Executant	Sri Samrjit Dalai
Name of the JE	
Name of the AE	
MB NO.	MB No. 366, Page No. 130-139, MB NO. 365 P. 111 to 118, MB No. 369 P. 65 to 80, MB NO. 373 Page No. 20 to 52
CR NO.	405/2018-19
Voucher No.	Vr. 272/26.5.20

On checking of the above case record w. r. t. MB it is observed that, CC (1:4:8) work was executed for metaling work of the floor vide item NO. 1at page No. 20 of MB NO. 373. The detail of measurement is furnished below.

No.	L	B	H	QTY.
1	3.6	4.5	0.1	1.62
1	3.75	4.5	0.1	1.69
2	3.7	4.5	0.1	3.33
1	3.87	4.46	0.1	1.73
1	3.77	4.46	0.1	1.68
1	16.58	2.08	0.1	3.45
1	7.75	1.95	0.1	1.51
1	6.4	0.5	0.1	0.32
1	4.5	0.86	0.1	0.39
Total				15.72

Once again on the top of the metaling work, CC(1:2:4) work was shown as executed up to height of 0.075 Mt. vide Item No 7 at page No. 30 and on the top of CC(1:2:4), neat cement punning work was shown as executed vide Item No. 6 at page No. 29 & 30.

It is to mention here that on the top of the CC (1:4:8) metaling work only 25mm A.S flooring in C:C (1 :2:4) with 12mm size chips including cement punning etc is admissible which is to be measured in sqm. Hence providing CC (1:2:4) in item no.7 and neat cement punning work in item No.6 is nothing but wasteful but also inadmissible in audit. Due to this, the ULB sustained loss to a tune of Rs.29334.00as calculated below.

Calculation of rate of 25mm A.S flooring in C:C (1 :2:4) with 12mm size chips including cement punning etc:-

25mm A.S flooring in C:C (1 :2:4) with 12mm size chips including cement punning etc complete.									
(i) Ground Floor									
<u>Materials</u>									
12mm. chips	0.023	Cum	@	Rs.	1048.57			Rs.	24.12
Sand	0.012	Cum	@	Rs.	48.57			Rs.	0.58
Cement	0.0858	Qtl	@	Rs.	515.1			Rs.	44.2
<u>Labour :</u>									
Mulia for Mixing	0.03	No.	@	Rs.	280			Rs.	8.4
Masson Special	0.13	No.	@	Rs.	430			Rs.	55.9
Women Mulia	0.22	No.	@	Rs.	280			Rs.	61.6
Mulia	0.11	No.	@	Rs.	280			Rs.	30.8
Total									156.7
Over head charges 15%									34.3
<u>Carriage & Royalty of Materials</u>									
12mm. chips	0.023	Cum	@	Rs.	700.55			Rs.	16.11
Sand	0.012	Qtl	@	Rs.	228.67			Rs.	2.74
Cement	0.086	Qtl	@	Rs.	16.17			Rs.	1.39
Rate for 1 Sqm								Rs.	280.14
Cess 1 %									2.8014
Admissible rate per 1 sqm.									282.9414

Calculation of excess payment: -

--	--	--	--	--	--	--	--	--	--

Admissible area for AS flooring				Rate for AS flooring	Amount admissible for AS flooring	Amount paid for (CC 1:2:4)	Amount paid for neat cement punning	Total paid	Excess paid
No.	L	B	Qty						
1	3.6	4.5	16.2	283.94	44612.65 28	69993.74	3953.29	73947.03	29334.38
1	3.75	4.5	16.88						
2	3.7	4.5	33.3						
1	3.87	4.46	17.26						
1	3.77	4.46	16.81						
1	16.58	2.08	34.49						
1	7.75	1.95	15.11						
1	6.4	0.5	3.2						
1	4.5	0.86	3.87						
			157.12						

Hence the above excess payment amounting to Rs 29334.00 needs recovery.

However on issue of the objection memo Rs.29334.00 was recovered vide MR.NO.87046/ dt.23.2.23.The same amount was also entered in the Cashier's Cash book vide pg no.183 on dt.23.2.23. Hence the objection is dropped.

15.6 - EXCESS PAYMENT DUE TO EXECUTION OF RCC WORK IN M-25 GRADE INSTEAD OF M-20 GRADE AND EXECUTION OF EXCESS NUMBER OF SLAB IN COMPARISION TO THE LENGTH EXECUTED (OSP NO. 238-239)

Name of the project	Construction of RCC Drain from Tapan Malik house to Gangadhar Behera house at Dasarathi patana w-14 of Choudwar Municipality
Name of the Grant	Urban infra Road
Estimated Cost	Rs. 2,30,222.00
Name of the Contractor	Sri Arun Ku Rout
Name of the JE & AE	Smt.Subhasree Nayak, Sri Mahesh Prasad Mishra
MB & PageNo.	MB No. 396 Page No. 04 to 06 & 11 to 14, MB No. 397 Page no. 6 to 10
CR No.	VIII-Engg sec-158/2021-22
Vr No. & Date	Vr. No. 934/18.3.22,

1.EXCESS PAYMENT DUE TO EXECUTION OF RCC WORK IN M-25 GRADE INSTEAD OF M-20 GRADE

On checking of the above case record w. r. t MB No. 396 Page No. 13 vide item No. 4 & MB No. 397 Page No. 08 vide item No. 5 it is observed that RCC work of M25 grade with 20mm downgraded black HGCB chips including all comply. was executed and payment was allowed @ Rs. 5117.09/ cum instead of execution of work in M20 grade which violates the Govt. guide lines., Due to this excess payment to the tune of Rs.4151.00 was made as calculated below.

For M20 (15 cum) cement required	52.10
Cement allowed for M25 for 15 cum	60.50
Excess cement utilised for 15 cum	8.40
Excess cement utilised for 1 cum	0.56
Rate of cement	542.19
Excess paid for 1 cum	303.63
Excess payment for 13.67 cum	4151.00

2. EXCESS PAYMENT DUE TO EXECUTION OF EXCESS NUMBER OF SLAB IN COMPARISION TO THE LENGTH EXECUTED

On checking of the above case record w. r. t MB, it has been seen that vide item no. 1 & 2 of pg no 11& 12 respectively length of the drain has been executed as 55.50m, but for the same length slab work has been executed for 69m (92 x 0.75) m vide item no.4 pg no 13,MB no.396,which has been resulted excess payment to the tune of Rs.4145/-. Details of calculation given below

As per MB slab work has been executed $92 \times 0.75 \times 0.60 \times 0.10 = 4.14$ cum

But the admissible length is 55.50m, so the excess execution of Slab work is $(69 - 55.50) \times 0.60 \times 0.10 = 0.81$ cum

So the Excess payment is $0.81 \text{ cum} \times @ \text{Rs.5117.09/cum} = 4144.84$ or Rs.4145.00

Hence the above excess payment amounting to Rs.8296.00 ($4151.00 + 4145.00 = 8296$) needs recovery from the persons found responsible.

However on issue of the objection memo Rs.4145.00 was recovered vide MR.NO.87041/ dt.23.2.23 and Rs.4151.00 vide MR No.87053/dt.9.3.2023 and taken to the Cashier's Cash book vide pg no.183 on dt.23.2.23.and on 9.3.2023. Hence the objection is dropped.

15.7 - EXCESS PAYMENT DUE TO EXECUTION OF RCC WORK IN M-25 GRADE INSTEAD OF M-20 GRADE AND EXECUTION OF EXCESS NUMBER OF SLAB IN COMPARISION TO THE LENGTH EXECUTED (OSP NO. 240-241)

Name of the project	Constn of RCC drain with cover slab from Ravi Mallik house to Dasarathipatana UP School w-14 of Choudwar Municipality
Name of the Grant	Urban infra Road
Estimated Cost	Rs. 3,73,187.00
Name of the Contractor	Sri Arun Ku Rout
Name of the JE & AE	Smt.Subhasree Nayak, Sri Mahesh Prasad Mishra
MB & PageNo.	MB No. 396 Page No. 01 to 03 & 07 to 10, MB No. 397 Page no. 01 to 05
CR No.	VIII-Engg sec-162/2021-22
Vr No. & Date	Vr. No. 936/28.3.22

1. EXCESS PAYMENT DUE TO EXECUTION OF RCC WORK IN M-25 GRADE INSTEAD OF M-20 GRADE

On checking of the above case record w. r. t MB No. 396 Page No. 09 vide item No. 4 & MB No. 397 Page No. 08 vide item No. 5 it is observed that RCC work of m25 grade with 20mm downgraded black HGCB chips including all comply. was executed and payment was allowed @ Rs. 5117.09/ cum instead of execution of work in M20 grade which violates the Govt. guide lines., Due to this excess payment to the tune of Rs.7073.00 was made as calculated below.

For M20 (15 cum) cement required	52.10
Cement allowed for M25 for 15 cum	60.50
Excess cement utilised for 15 cum	8.40
Excess cement utilised for 1 cum	0.56
Rate of cement	542.19
Excess paid for 1 cum	303.63
Excess payment for 23.295 cum	7073.06

2. EXCESS PAYMENT DUE TO EXECUTION OF EXCESS NUMER OF SLAB IN COMPARISION TO THE LENGTH EXECUTED:-

On checking of the above case record w.r.t MB, it has been seen that vide item no. 1 ,2 & 3 of pg no 7 to 8 of MB no.396 length of the drain has been executed as 85m, but for the same length slab work has been executed for 127.5m (170 x 0.75)m vide item no.4 pg no 9,MB no.396,which has been resulted excess payment to the tune of Rs.13048.57. Details of calculation given below

As per MB slab work has been executed $170 \times 0.75 \times 0.60 \times 0.10 = 7.65$ cum

But the amissible length is 85m, so the excess execution of Slab work is $(127.5 - 85) \times 0.60 \times 0.10 = 2.55$ cum

So the Excess payment is $2.55 \text{ cum} \times @ \text{Rs.}5117.09/\text{cum} = 13048.57$ or Rs.13049.00

Hence the above excess payment amounting to Rs.20122.00 (Rs.7073.00 + Rs.13049.00 =20122) needs recovery from the persons found responsible.

However on issue of the objection memo Rs.13049.00 was recovered vide MR.NO.87040/ dt.23.2.2023. and Rs.7073.00 vide MR.NO.87057/ dt.9.3.2023 which was reflected in the Cashier's Cash book on dt.23.2.2023 and 9.3.2023. Hence the objection is dropped.

15.8 - EXCESS PAYMENT DUE TO EXECUTION OF RCC WORK IN M-25 GRADE INSTEAD OF M-20 GRADE(OSP NO. 242)

Name of the project	Construction of CC drain with cover slab from Dipu shop to Binod Nayak house in ward no-06
Name of the Grant	Urban infra Road
Estimated Cost	Rs. 6,00,000.00
Name of the Contractor	Sri Maheswar Bhoi

Name of the JE & AE	Sri sanjay Ku samal,. Sri Mahesh Prasad Mishra
MB & PageNo.	MB No. 384 Page No. 10 to 11, MB No. 400 Page no. 01 to 10
CR No.	VIII-Engg sec-160/2021-22
Vr No. & Date	Vr. No. 940/28.3.22

On checking of the above case record w .r. t MB No. 400 Page No. 3 & 4 vide item No. 5 it is observed that RCC work of M25 grade with 20mm downgraded black HGCB chips including all comply. was executed and payment was allowed @ Rs. 5117.09/ cum instead of execution of work in M20 grade which violates the Govt. guide lines., Due to this excess payment to the tune of Rs.11344.00 was made as calculated below.

For M20 (15 cum) cement required	52.10
Cement allowed for M25 for 15 cum	60.50
Excess cement utilized for 15 cum	8.40
Excess cement utilized for 1 cum	0.56
Rate of cement	542.19
Excess paid for 1 cum	303.63
Excess payment for 37.36 cum	11343.61

Hence the above excess payment amounting to Rs 11344.00 needs recovery from the persons found responsible.

However on issue of the objection memo Rs.11344.00 was recovered vide MR.NO.87042/ dt.23.2.23. Which was reflected in the Cashier's Cashbook vide pg no.183 on dt.23.2.23. Hence the objection was dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

There is no separate department exists in this Municipality. Hence no comments.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - FINANCIAL AND PLPHYSICAL ACHIEVEMENT OF SCHEMES

The target and achievement figures of some schemes for the year 2020-21 provided to audit by the local authority is furnished below

Sl. No	Head of Account s	FINANCIAL ACHIEVEMENT		
		TOTAL	UTILISATION	% of utilization
1	MLALAD	1140744	952971	83.54
2	MPLAD	1991562	49858	2.50
3	Motor Vehicle Tax	8293683	734816	8.86
4	Solid Waste M	28295612	8154238	28.82

	anagem ent			
5	14th FC General Area Basic Grant	43596339	974902	2.24
6	4th SFC Creation of capital asset	6440933	312071	4.85
7	4th SFC Maintenance of capital asset	3450383	759839	22.02
8	4th SFC Devolution	34943347	6277759	17.97
9	13th FC Maint of Road & Bridge	5150323	1260060	24.47
10	UNNATI	9008918	2932537	32.55
11	SDP & Critical Gap Fund	1611304	200000	12.41
Total		143923148	22609051	15.71

The target and achievement figures of some schemes for the year 2021-22 provided to audit by the local authority is furnished below

SI No	Head of Account s	FINANCIAL ACHIEVEMENT		
		TOTAL	UTILISATION	% of utilization
1	MLALAD	2801993	1972454	70.39
2	MPLAD	1941704	500000	25.75
3	Motor Vehicle Tax	12569867	867473	6.90
4	Solid Waste M anagem ent	18989374	3994345	21.03
5	4th SFC Maintenance of capital asset	3630544	297940	8.21
6	4th SFC Devolution	27911770	691579	2.48
7	UNNATI	24275381	4000539	16.48
8	FANI	2363353	2475412	104.74
9	15th FC	39940550	937419	2.35
10	SDP & Critical Gap Fund	1411304	344381	24.40
Total		135835840	16081542	11.84

PARA: 18 MISCELLANEOUS

18.1 - Non- Production of records as per previous audit report no. 600994/AR/2020-21 (osp no. 29,108) :-

On referring previous Audit Report No. 600994/AR/2020-21-CUTTACK, it is notice that, different paragraphs are remaining unsettled due to different reasons. The Local authority is therefore requested through audit objection

memo to comply the omission and settled the objections by producing records & its related files to current audit which are not produced in previous audit. It is therefore, reminded that, the following unsettled Para's as detailed below may be settled by complying as per audit suggestions.

Sl no.	Ref. Para no.	Brief Description of Objections	Amount involved	OSP. no
1	14.4	Excess Payment of Salary	25199	osp 42
2	14.5	Non Production of vouchers Biju Juba Bahini	620000	osp 47 to 48
3	14.7	Delay in claim and payment to Eastern Media	32124	osp 16
4	14.1	Clarification wanting regarding expenditure towards POL for Election work	15707.6	osp 18
5	18.5	Production of Electrical Goods Documents	829747	osp 41&54
		TOTAL	1522777.60	

But memo was issued in this regards did not return back. No compliance was received till closure of the audit. However the local authority is again impressed upon to produced the above mentioned file, and related Documents, records & register in support of the payment to next audit for verification. Till then the amount of Rs. **1522777.60** is held under objection.

18.2 - Clarification wanting regarding the Para's remain held under objection as per Audit Report no. . 600994/AR/2020-21 (osp no. 30,108-109):-

On referring previous Audit Report No. 600994/AR/2020-21-CUTTACK, it is notice that, different paragraphs are remained held under objection due to different reasons. Audit needs clarification that what sorts of steps have been taken by the Local authority regarding settled the objections raised by previous audit. It is therefore, suggested through audit objection statement that, the following unsettled para's as detailed below may be settled by complying as per audit suggestions.

SL.NO	PARA NO.	PARTICULARS	AMOUNT	OSP NO.
1	13.1	Non collection of GST charges on Tender Paper	1664400.00	osp 56 & 57
2	13.14	Clarification wanting regarding en cash of Ch.NO. 580272 Dt. 30.3.020	432731.00	osp 133
3	14.3	Expenditure towards FANI on out of PDS	2500000.00	osp 49

		money in anticipation of receipt of grant		
4	14.16	Excess payment due to wrong fixation of pay while sanctioning RACP	483536.00	osp 59-60
5	14.17	Excess payment due to wrong fixation of date of incement	48429.00	osp 60-62
6	14.31	Excess expenditure shown than the grant receipt towards payment of remuneration to BLO	140400.00	osp 123-124
7	14.35	Loss of Govt. revenue due to non collection of GST on Kalyan Mandap & Town hall rent	134010.00	osp 93
8	14.37	Excess Transportation charges	144155.00	osp
9	14.38	Production the method of selection of beneficiaries of Swachha Bharat Mission	1210359.00	osp 48
10	15.8	Execution of inadmissible project under MLALAD (Osp 106	298466.00	osp 106
11	18.1	Clarification wanting regarding TDS @ 10% from a/c no.354010100125(Critical Gap Fund)	2638.00	osp 118
12	18.11	Present status of the work wanting	2174796.00	osp 118
		TOTAL	92,33,920.00	

But memo was issued in this regards did not return back. No compliance was received till closure of the audit. However the local authority is again impressed upon to take effective & necessary steps regarding settlement of the unsettled para's and compliance reported to next audit for verification. Till then the amount of Rs. **92,33,920.00** is held under objection.

18.3 - Clarification wanting regarding excess expenditure shown in UWEI cash book as compared to PL account for the year 21-22 (osp no. 87)

During scrutiny of the UWEI cash book with reference to PL account, it was found that as per UWEI cash book a

sum of Rs.1,99,06,259 has been shown as expenditure towards UWEI payment. But in PL account a sum of Rs.1,31,77,530.00 has been debited during the year 2021-22. So excess expenditure to the tune of Rs. 67,78,729.00 (1,99,06,259 - 1,31,77,530) has been shown in UWEI cash book . Therefore through objection statement audit clarification was sought for regarding the excess expenditure shown in UWEI cash book and from which source such expenditure has been made also intimated to audit.

But neither reply was furnished nor the concerned file in support of the payment was produced. The rectified cash book , the bank account from which the excess payment has been made could not be shown to audit till closure of the audit. However, the local authority is again impressed upon to produce its related files to next audit. Till then the amount of Rs. 67,78,729.00 is held under objection.

18.4 - Clarification wanting regarding excess expenditure shown in UWEI cash book as compared to PL account for the year 20-21 (osp no. 163)

During scrutiny of the Accountant cash book with reference to PL account, it was observed that, during the year 2020-21 a sum of Rs.47, 37,927.00 has been debited from PL account towards UWEI Scheme. But as per cash book a sum of Rs.51,62,317.00 has been shown as expenditure towards UWEI payment. So excess expenditure to the tune of Rs.4,24,390.00 (5162317 - 4737927) has been shown in Accountant cash book. Therefore through objection statement clarification was sought for regarding the excess expenditure shown in the cash book and from which source such a huge expenditure has been made.

Details of expenditure as per cash book & PL account is given below

MONTH	EXPENDITURE AS PER CASHBOOK	EXPENDITURE AS PER PL ACCOUNT	DIFFERENCE
Jun-20	12730	12730	0
Jul-20	159219	159219	0
Aug-20	96583	96583	0
Sep-20	172864	172864	0
Oct-20	5544	5544	0
Nov-20	353645	353645	0
Dec-20	1422697	1379477	43220
Jan-21	1234633	972119	262514
Feb-21	949450	1171080	-221630
Mar-21	754952	414666	340286
	5162317	4737927	424390

But memo was issued in this regards did not return back. Neither the concerned file in support of the payment, the rectified cashbook ,the bank account from which the excess payment has been met nor any compliance received till closure of the audit. However the local authority is again impressed upon to produce its related files to next audit. Till then the amount of **Rs. 424390.00** is held under objection.

18.5 - APPROVAL FROM THE COMPETENT AUTHORITY WANTING REGARDING ENGAGEMENT OF OUTSOURCING OF SERVICES (osp no.235): -

As per Finance Department Office Memorandum No. FIN-CODE-RULE-1/2018 No.37323/F., Dated30.11.2018, a guideline was issued regarding engagement of outsourcing of services, where it is clearly mention in the Section- B,

Clause- iii) Authority competent to outsource services: The competent authority i.e. Administrative Departments and Heads of Departments may allow outsourcing of certain services in the interest of economy and efficiency.

Clause- iv) Condition's precedent to outsourcing: Outsourcing of services may be resorted to if adequate man-power is not available in the Organization for providing the required services.

Clause- v) Identification of the service to be outsourced: The identification of the service to be outsourced is to be finalized by the Administrative Department and Head of Department in respect of its own Office or any attached or subordinate Office(s).

Besides, above The **Govt. in H & UD department, in its Lr. No.28708/ HUD Dt.7. 12.2016** to streamlining implementation of Swachh Bharat Mission (SBM) a guideline was issued where it is clearly mentioned that, a detailed plan in terms of (a) Man power, (b) no. & type of vehicles, (c) no. & type of garbage bins (d) collection route chart is to be prepared and sent to the MD, SBM by 20.12.2016.

During course of audit, it was revealed that a sum of Rs. **5,03,92,719.00** has been shown as payment towards outsourcing of services engagement in the Municipality. From the above-mentioned Finance Memorandum, Authority competent to outsource services, Condition's precedent to outsourcing and Identification of the service to be outsourced is Administrative Department and Head of the Department. Hence to justify the genuineness of the expenditure, approval of the competent authority may kindly be produced before audit. Besides this, the Sanitation plan prepared to achieve the objectives of the clean city which is open defecation free and wherein solid waste is managed efficiently submitted to the MD, SBM for approval may kindly be produced before audit for verification. But till the close of audit local authority fails to produce the approval from the competent authority. Hence, till the produce of the same the total expenditure of Rs.**5,03,92,719.00** is held under objection.

The details of expenditure are furnished below

SL.NO	PARA NO./OSP NO.	AMOUNT PAID	PARTICULARS
1	14.7/166-167	66,51,130.00	Paid to KM enterprises towards Man power wages for the period 3/20 TO 1/21
2	14.7/167-168	4393770	Paid to KM enterprises towards Man power wages for the period 2/21 TO 1/22
	total	1,10,44,900.00	KM enterprises
1	14.8/170-171	92,97,169.00	Paid to Swarna Devi agency towards Sanitation bill for the month of 2/20 to 1/21
2	14.8/170-171	93,74,255.00	Paid to Swarna Devi agency towards Sanitation bill for the month of 2/21 to 1/22
	total	1,86,71,424.00	Swarna Devi agency
1	14.8/171-172	1,01,68,901.00	Paid to Manju Service towards Sanitation bill for the month of 2/20 to 1/21
2	14.8/171-172	1,05,07,494.00	Paid to Manju Service towards Sanitation bill for the month of 2/21 to 1/22

	total	2,06,76,395.00	Manju Service
	GRAND TOTAL	5,03,92,719.00	

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

19.1 - Remittance of Govt. Dues -

As per Rule-04 of Odisha Treasury Code, Vol-I read with Rule 4 of OGFR stipulate that all money received or realized on behalf of Govt. should be deposited in full into treasury or with competent authority within 3 days of its realization. Retention of Govt. money or revenue outside the treasury is irregular and not permissible.

The details of position of Govt. dues during 2020-21 is furnished below

PARTICULARS	OB AS ON 1.4.20	RT DURING THE YEAR	TOTAL	DEPOSITED DURING THE YEAR	BALANCE AS ON 31.3.21
ROYALTY	49101	285201	334302	342734	-8432
VAT	598587	0	598587	0	598587
LABOUR CESS	97290	207679	304969	247763	57206
P.T	21987	111934	133921	111959	21962
I.T	84373	342902	427275	286532	140743
SERVICE TAX	0	0	0	0	0
GST	22372	410467	432839	404076	28763
TOTAL	873710	1358183	2231893	1393064	838829

The details of position of Govt. dues during 2021-22 is furnished below

PARTICULARS	OB AS ON 1.4.21	RT DURING THE YEAR	TOTAL	DEPOSITED DURING THE YEAR	BALANCE AS ON 31.3.22
ROYALTY	-8432	227194	218762	198434	20328
VAT	598587	0	598587	0	598587
LABOUR CESS	57206	163100	220306	136429	83877
P.T	21962	122225	144187	150850	-6663
I.T	140743	606150.50	746893.50	581074	165819.50
SERVICE TAX	0	0	0	0	0
GST	28763	378852.50	407615.50	322630	84985.50
TOTAL	838829	1497522	2336351	1389417	946934

As per Rule-6 of OTC Vol-I amount collected towards revenue of State Govt. should be remitted into the treasury within 3days from receipt of said amount. In respect of collected GST, it may be deposited within the 10 days of the next month in which it is collected

It is hereby suggested to directly consult with the now GST Authorities to find out a solution to deposit the outstanding VAT amount rolling idle since long. The local authority was suggested to deposit all the Govt. dues as soon as possible under intimation to audit failing which responsibility would be fixed against the Executive

Officer.

19.2 - Loan

As per Rule 149 of the Odisha Municipal Rules, 1953 a Loan Register is to be maintained (Form No.XXVII). Further, Rule 150 of the Odisha Municipal Rules, 1953 envisages that the loan amount shall not be appropriated even temporarily to any object other than that for which the loan was raised. But during audit no such Loan Register was maintained and produced before audit for verification.

The position of outstanding Loan as on 31-03-21 is furnished below:-

Sl no	Particulars of Loan	Amount	Sanction order/ G.O. No	Repayment during 2020-21		Pending for payment as on 31.3.20		Closing Date	Remarks
				Principal	Interest	Principal	Interest		
1	IDSMT	1600000	8867/dt.2 5.03.2000	80000	22400	80000	11200	27.3.22	Vr no. 11 18/23.3.2 1
						80000	11200		

The position of outstanding Loan as on 31.3.22 is furnished below:-

Sl no	Particulars of Loan	Amount	Sanction order/ G.O. No	Re payment during 2021-22		Pending for payment as on 31.3.21		Closing Date	Remarks
				Principal	Interest	Principal	Interest		
1	IDSMT	1600000	8867/dt.2 5.03.2000	0.00	0.00	80000	11200	27.3.22	The rest amount has been deposited vide Vr no. 82/25.4.2 2
						80000	11200		

Therefore the local authority is advised to clear all the outstanding loan amounts within due period by creation of sinking fund and compliance reported

19.3 - Deposits

S.D / E.M.D :- As per Rule – 142 of O.M. Rules 1953 Deposit Ledger is to be maintained and as per Rule 143 of O.M. Rules 1953 list outstanding deposits are to be maintained at the close of every quarter. But in this Municipality neither deposit ledger has been maintained nor list of outstanding deposits at the close of every quarter have been worked out. Further no information was available in the last audit report (prior to 2018-19). However, the position of outstanding deposit relating to 2020-21 & 21-22 is furnished below on the basis of the

FY-2019-20 audit report

S.D / E.M.D	For the year 2020-21	For the year 2021-22
OPENING BALANCE	-1389835	-3882911
RECEIPT (SD/WH/EMD)	1088240	1170161
TOTAL	-301595	-2712750
PAYMENT	3581316	1321792
BALANCE	-3882911	-4034542

Non-Maintenance of Deposit Ledger and outstanding deposits: -

As required under Rule 142 and under Rule 143 of Odisha Municipal Rules, 1953, the deposit ledger and register of outstanding deposit has not been maintained by this Municipality. Due to non-maintenance of above register, there is a possibility of refund of excess deposit or double refund of deposits which would cause the loss of Municipality fund. Therefore, the local authority is advised to maintain the above registers for safe guard of Municipality fund. Due to non maintenance of the Deposit Ledger present audit fails to ascertain the present position of the Deposit. Hence local authority is advised to prepare the required deposit ledger and produce the same before next audit, till then Rs. 7917453.00 (3882911+4034542) is held under objection.

19.4 - CPF / EPF Position of Municipality Employees

In accordance with Rule 436 of O.M. Rules, 1953 every council shall maintain and administer a provident Fund. As per Rule 442 of O.M. Rules, 1953 a provident fund ledger in Form No. P.F 5 is to be kept in the Municipal Office. As per Rule 445 of O.M. Rules, 1953 the amount deducted from the pay bills as Provident Fund deductions and the contributions paid by the council and other sums relating to the provident fund shall be lodged in the Government Treasury and a separate cash book shall be maintained. The whole or any portion of such deduction, contributions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits. As per Rules 446 of O.M. Rules, 1953 investments shall be made as early as practicable in the form of securities or deposits specified in the Rule. As per Rule 449 of O.M. Rules, 1953 the provident fund ledger, Abstract register, Cash Book and other records of the fund shall be examined monthly by the Executive Officer and shall be audited by the Examiner of Local Fund Account. No CPF ledger / EPF Cash Book has not been maintained by the Municipality since inception as required under Rules 436 of O.M Rules, 1953. The C.P.F position of staff for the financial year 2020-21 & 2021-22 has been prepared as per acquittance rolls and the details of deduction and deposit position are furnished below

1. The CPF/ EPF position of the Municipality for the year 2020-21 is furnished below:

Provident Fund 2020-2021						
Sl No	Name of Employee	SB A/C No	OB on 01.04.2020	Deposite and Interest	WithDrawal During 2020-21	Balance
1	Mahadev Prasad Jena	56158	129415.73	152338	60513.22	221240.51
2	Debasis Mohapatra	62852	34748.97	19033.02	22.41	53759.58
3	S K Kamal Mustafa	06898	78473	55495	21.79	133946.21
4	Rama Chandra	06310	317803	43215	20.25	360997.75

	Pradhan					
5	Shantilata Nayak	06266	302053	42780	20.25	344812.75
6	Sangram Kesari Pradhan	06647	60852.68	77602	60021.94	78432.74
7	Santosh Kumar Hota	07537	212478.88	29592	100021.75	82865.13
8	Jhulendra Kumar Nayak	06829	136554	65205	20.25	201738.75
9	Sujit Kumar Das	84557	72701.86	43521.06	21.3	116201.62
10	Santosh Kumar Sarangi	06628	52240	93926	100021.6	46144.4
11	Rabinarayan Sahoo	06539	107400.85	101766	90020.25	119146.6
12	Tapan kumar Sahoo	06897	176569	60184	50020.25	186732.75
13	Pabitra Kumar Choudhary	06679	109021	94827	50020.25	153827.75
14	Ashok Kumar Sahoo	06629	154578.4	72735	100027.9	127285.5
15	Sankarsan Beura	07013	128291	88108	180020.25	36378.75
16	Sridhar Barik	06643	129825.95	107204	100021.45	137008.5
17	Laxmidhara Swain	06649	202668.34	90311	1021.3	291958.04
18	Binapni Singh	07895	202734	52391	200020.25	55104.75
19	Pabitra Kumar Mohapatra	07011	143262	82668	20.25	225909.75
20	Raturaj Muduli	06895	116366.59	23523	50020.25	89869.34
21	Nayana Nayak	07280	66721	96453	125020.25	38153.75
22	Raju Naik	06627	233681	42195	20.25	275855.75
23	Satura Naik	06634	49739	83986	90020.25	43704.75
24	Manka Naik	06640	38839	96300	90020.25	45118.75
25	Tuni Dei	06960	90922	101802	100020.25	92703.75
26	Binu Gochhayat	06635	42458	76530	40020.25	78967.75
27	S K Dilbar Mahammad	06975	81571	102062	90020.25	93612.75

2. The CPF/ EPF position of the Municipality for the year 2021-22 is furnished below:

Provident Fund 2021-2022						
SI No	Name of Employee	SB A/C No	OB on 01.04.2021	Deposite and Interest	WithDrawal During	Balance

					2021-22	
1	Mahadev Prasad Jena	56158	221240.51	190253	202413.6	209079.91
2	Debasis Mohapatra	62852	53759.58	23490	0	77249.58
3	S K Kamal Mustafa	6898	133946.21	56750	25010.39	165685.82
4	Rama Chandra Pradhan	6310	360997.75	43877.05	275006.61	129868.19
5	Shantilata Nayak	6266	344812.75	44889	0	389701.75
6	Sangram Kesari Pradhan	6647	78432.74	64572	50006.61	92998.13
7	Santosh Kumar Hota	7537	82865.13	76871	9.44	159726.69
8	Jhulendra Kumar Nayak	6829	201738.75	59199	2.83	260934.92
9	Sujit Kumar Das	84557	116201.62	42884.94	0.94	159085.62
10	Santosh Kumar Sarangi	6628	46144.4	87299.6	9.99	133434.01
11	Rabinarayan Sahoo	6539	119146.6	100646	100000	119792.6
12	Tapan kumar Sahoo	6897	186732.75	27669	30000	184401.75
13	PabitraKumar Choudhary	6679	153827.75	78467	30000	202294.75
14	Ashok Kumar Sahoo	6629	127285.5	73138	100045.31	100378.19
15	Sankarsan Beura	7013	36378.75	97791	9.44	134160.31
16	Sridhar Barik	6643	137008.5	102329.2	100009.59	139328.11
17	Laxmidhara Swain	6649	291958.04	40925.97	94330.16	238553.85
18	Binapni Singh	7895	55104.75	103704	0	158808.75
19	Pabitra Kumar Mohapatra	7011	225909.75	77113	80000	223022.75
20	Raturaj Muduli	6895	89869.34	19996	15000	94865.34
21	Nayana Nayak	7280	38153	102272	102000	38425
22	Raju Naik	6627	275855.75	41550	10000	307405.75
23	Satura Naik	6634	43704.75	78815	101000	21519.75
24	Manka Naik	6640	45118.75	101251	120000	26369.75
25	Tuni Dei	6960	92703.75	101676	100000	94379.75

26	Binu Gochhayat	6635	78967.75	86688	125000	40655.75
27	S K Dilbar Mahammad	6975	93612.75	55042	148555.78	98.97

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Maintenance of Accountant Cash Book:

The accountant cash book has not been maintained properly as pointed out below

1. The details of closing balance of Accountant's cash book i.e. Funds in PL account, in Bank, in shape of investment, in shape of advance & cash in hand should have been mentioned at the end of each day's transaction. But, the same has never been recorded throughout the year 2020-21 & 21-22. Opening Balance of the cash book and closing balance of the cashbook has not been derived out by the Local authority. The Bank wise CB position of the cashbook has also not been derived out.
 2. In some cases, amount received through cheques/BDs are directly credited in Bank A/Cs without being reflected in cash book.
 3. Advance position has not been reflected in the cash book.
 4. Bank position as per cash book has not been worked out and bank reconciliation on monthly basis and at the end of the year has not been done.
 5. Cash Analysis also needs to be done
 6. Multiple Bank A/Cs against a single scheme has been operated in this Municipality.
 7. Some Dormant Bank/Postal A/Cs has been rolling since long and in a few cases non-operation charges have been deducted by Bank.
 8. A huge amount in respect of Royalty, L. Cess, VAT, I. Tax, Service Tax etc has not been deposited in proper head of A/Cs.
 9. No adequate monitoring, periodical inspection, supervision have been made to safeguard the leakage in assessment & collection of Municipal Revenue in respect of different Taxes, Rent, Fees & Fines etc.
 10. Non-revision of Annual value of holdings resulting Loss of Municipal Revenue.
 11. Non-imposition of penalty for delay in completion of work as per agreement.
 12. Non-conduct of supervision (by the Control & Testing Laboratory) on the quality of materials
- Maintenance of abstract Register of Receipts and Expenditures:
13. At the end of the year and also at the end of the month, The cashbook, Grant register, Advance register & loan register has also not been signed by the competent authority of the Institution.
 14. The Bank reconciliation has also not been done.
 15. The abstract register of receipts and expenditures has not been maintained by the local authority. Month-wise abstract has not been worked out, due to non-maintenance of head-wise entries of individual transaction of receipts and expenditures as per budgetary heads; it was not possible on the part of the audit to check their correctness while arriving at the receipt and expenditure position of the municipality.
 16. Grant register should be maintained properly by the local authority on priority basis. Even though audit could find out the receipt position of grants on the basis of the Bank statement, the expenditures of grant money get mixed with expenditures from municipal fund and it is difficult to reach at the exact position of grants. Further diversion of funds is not clearly visible to audit as well as the local authority.

Recommendations:-

1. A properly maintained grant register is urgently required to make the grant position correct and transparent.
2. The DDO should maintain a register for reconciliation of receipts and disbursement of scheme funds as per Lr No 15847/F/27.4.13 of finance department.

3. Double Entry Book keeping System has not been followed in the municipality as is revealed from the records and registers relating to 2020-21 & 2021-22 .
4. There is huge pendency of UCs to be submitted. The local authority is advised to look into the matter.
5. Time barred register relating to holding tax etc should be maintained by the local authority.
6. Grievance redressed system to be online so that citizen can assess the status of his grievance.
7. In view of the audit observations narrated above, the state of maintenance of accounts of Choudwar Municipality during the financial year 2020-21 & 2021-22 may not be rated as satisfactory.
8. Needless to mention that irregular, improper as well as haphazard maintenance of accounts will provide ample scope for occurrence of fraud & error. However, special attention of municipal authorities is invited to look into the matter seriously and help improved the state by taking the appropriate remedial measures

20.2 - Irregular maintenance of UWEI Cashbook (osp no. 87)

During scrutiny of the UWEI Cashbook for the year 21-22 it is noticed that the UWEI cash book produced to audit for verification has not been maintained properly or maintained in a haphazard manner as pointed out below.

1. The CB position as on 31.3.22 of the cash book for the year 2021-22 has not been mentioned in the body of the cash book.
2. The details of Opening balance & Closing balance UWEI cash book should have been mentioned at the end of each day's transaction. But, the same has never been recorded throughout the year 21-22.
3. The Grant amount received through P.L account has not been reflected in the cash book. Due to this a huge difference has been arrived between the C.B position of P.L & UWEI cash book
4. The concerned Cheque No. Date & particulars ID no. has not been mentioned against the payment voucher. Due to this reason in which cheque excess /less amounts debited has not been traced out.
5. P.L account position as per cash book has not been worked out and reconciliation on monthly basis and at the end of the year has not be been done.
6. Closing balance has not been furnished at the end of each month during the year under audit.
7. The balance brought out shall be stated both in words and figures and shall be agreed with the balance shown in the PL account but not worked out during the year.

As a result of this Audit transactions involving a sum of Rs 120373977.00 are held under objection which include an amount of Rs 18450751.00 suggested for recovery. Besides, a sum of Rs 305168 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Ot hercases(In Rs:)	Remarks
1	8.1	55000.00	55000.00	55000.00	0.00	0.00	
2	11.1	0.00	800.00	0.00	0.00	0.00	
3	11.2	0.00	400.00	0.00	0.00	0.00	
4	13.10	0.00	10935.00	0.00	0.00	0.00	

5	13.11	0.00	1232938.00	0.00	0.00	0.00	
6	13.13	0.00	91890.00	0.00	0.00	0.00	
7	13.14	200.00	200.00	0.00	0.00	200.00	
8	13.15	7200.00	7200.00	7200.00	0.00	0.00	
9	13.17	14431658.0 0	14431658.0 0	14431658.0 0	0.00	0.00	
10	14.1	24000.00	24000.00	24000.00	0.00	0.00	
11	14.5	561531.00	561531.00	561531.00	0.00	0.00	
12	14.6	50000.00	50000.00	0.00	0.00	50000.00	
13	14.7	187806.00	187806.00	0.00	0.00	187806.00	
14	14.8	455916.00	455916.00	0.00	0.00	455916.00	
15	14.9	212788.00	212788.00	212788.00	0.00	0.00	
16	14.10	1064894.00	1064894.00	1064894.00	0.00	0.00	
17	14.11	638318.00	638318.00	638318.00	0.00	0.00	
18	14.13	0.00	96000.00	0.00	0.00	0.00	
19	14.14	177772.00	177772.00	177772.00	0.00	0.00	
20	14.15	0.00	39600.00	0.00	0.00	0.00	
21	14.16	544168.00	544168.00	544168.00	0.00	0.00	
22	14.17	0.00	1697693.00	0.00	0.00	0.00	
23	14.18	0.00	190000.00	0.00	0.00	0.00	
24	14.19	0.00	2979721.00	0.00	0.00	0.00	
25	14.20	39500.00	39500.00	0.00	0.00	39500.00	
26	14.21	0.00	300000.00	0.00	0.00	0.00	
27	14.22	0.00	8679000.00	0.00	0.00	0.00	
28	14.23	0.00	722601.00	0.00	0.00	0.00	
29	14.24	0.00	2239.00	0.00	0.00	0.00	
30	14.25	0.00	557442.00	0.00	0.00	0.00	
31	14.26	0.00	3633952.00	0.00	0.00	0.00	
32	14.27	0.00	329500.00	0.00	0.00	0.00	
33	14.28	0.00	2026959.00	0.00	0.00	0.00	
34	14.29	0.00	351000.00	0.00	0.00	0.00	
35	14.30	0.00	69281.00	0.00	0.00	0.00	
36	14.31	0.00	145234.00	0.00	0.00	0.00	
37	14.32	0.00	101728.00	0.00	0.00	0.00	
38	14.33	0.00	325.00	0.00	0.00	0.00	
39	14.34	0.00	88500.00	0.00	0.00	0.00	
40	14.35	0.00	2305500.00	0.00	0.00	0.00	
41	18.1	0.00	1522777.00	0.00	0.00	0.00	
42	18.2	0.00	9233920.00	0.00	0.00	0.00	
43	18.3	0.00	6778729.00	0.00	0.00	0.00	

44	18.4	0.00	424390.00	0.00	0.00	0.00
45	18.5	0.00	50392719.0 0	0.00	0.00	0.00
46	19.3	0.00	7917453.00	0.00	0.00	0.00
Total		18450751.0 0	120373977. 00	17717329.0 0	0.00	733422.00

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	11.1& 11.2/198	87054	2023-03-09	1200	TAPAN KUMAR SAHOO
2	14.12/187-188	87038	2023-02-23	7000	SOMYA RANJAN PARIDA
3	14.2/195	87047	2023-02-23	2071	MANGARAJBEH ERA
4	14.3/196-198	87055	2023-03-09	450	DEBASIS PANDA
5	14.4/196-197	87056	2023-03-09	3000	PRASANTA KUMAR BARAL
6	15.1/208-211	87044	2023-02-23	89375	PRANAYA BARIK
7	15.2/212-213	87045	2023-02-23	10707	ASHOK SAHOO
8	15.3/214-215	87039	2023-02-23	31039	SABITA SAHOO
9	15.4/216-218	87043	2023-02-23	91230	ASIS PARIDA
10	15.5/219-221	87046	2023-02-23	29334	SAMARJEET DALAI
11	15.6/238-239	87053	2023-03-09	4151	ARUN KUMAR ROUT
12	15.6/238-239	87041	2023-02-23	4145	ARUN KUMAR ROUT
13	15.7/240-241	87057	2023-03-09	7073	ARUN KUMAR ROUT
14	15.7/240-241	87040	2023-02-23	13049	ARUN KUMAR ROUT
15	15.8/242	87042	2023-02-23	11344	MAHESWAR BHOI
Total				305168	

Audit Certificate

Cetrified that the accounts of **Choudwar Municipality** for the financial year **2021-2022 2020-2021** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .