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**CONSOLIDATED ANNUAL TECHNICAL INSPECTION
REPORT**

ON

URBAN LOCAL BODIES

GOVERNMENT OF ORISSA

**In terms of the Technical Guidance and Supervision (TGS) by the
Comptroller and Auditor General of India**

FOR THE YEAR ENDED 31 MARCH 2006

**Office of the Principal Accountant General (Civil Audit)
ORISSA, BHUBANESWAR**

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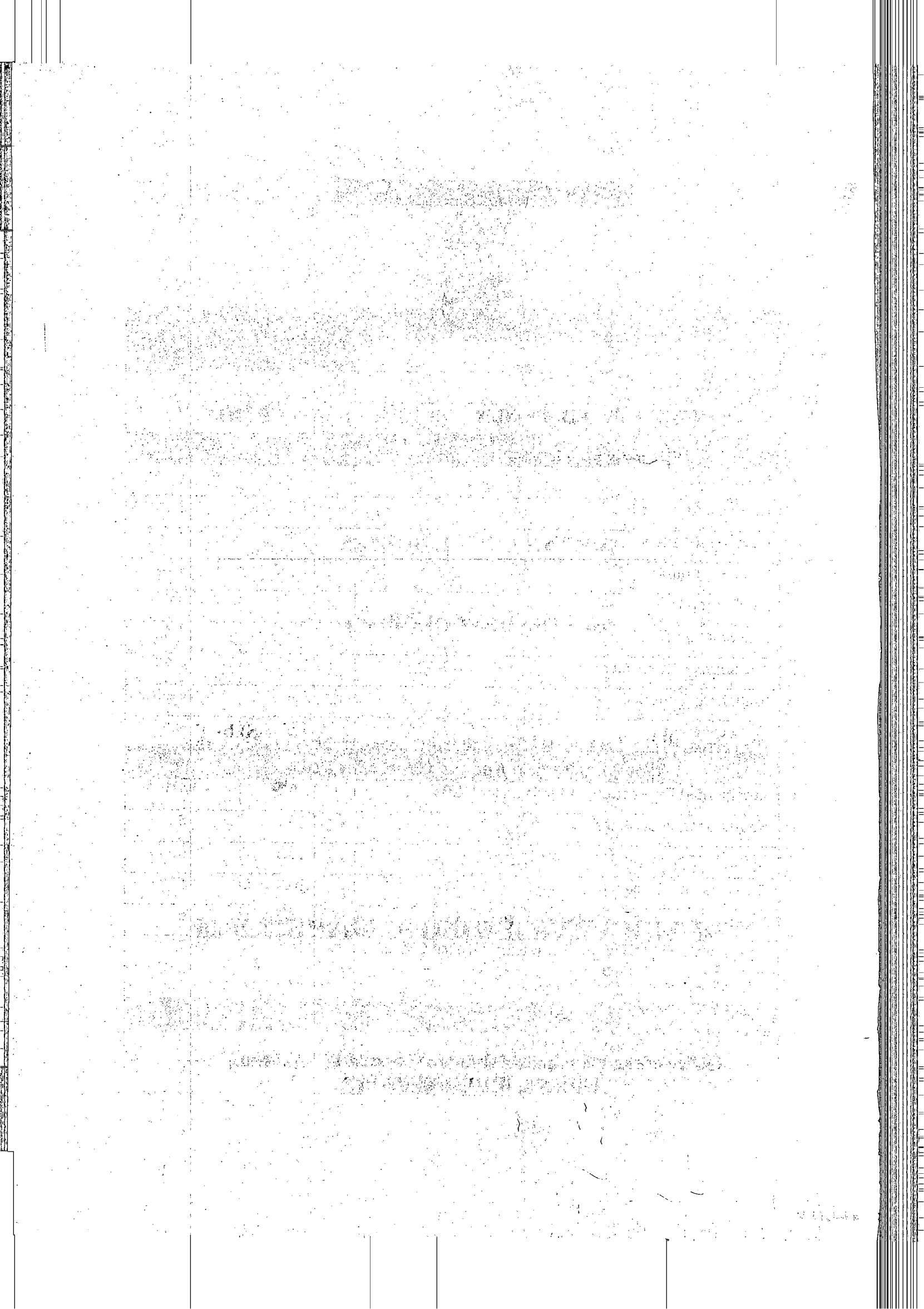
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OVERVIEW

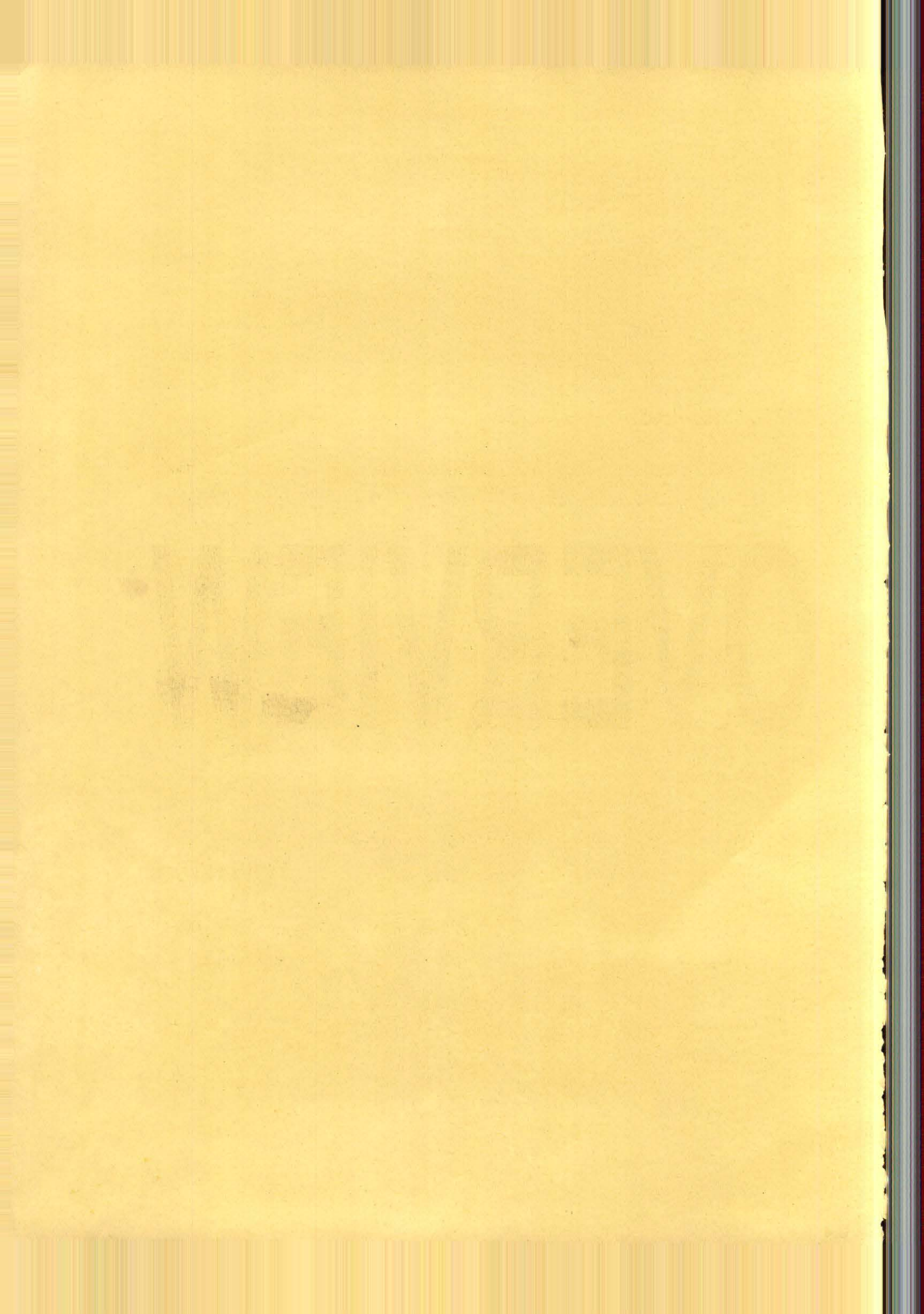


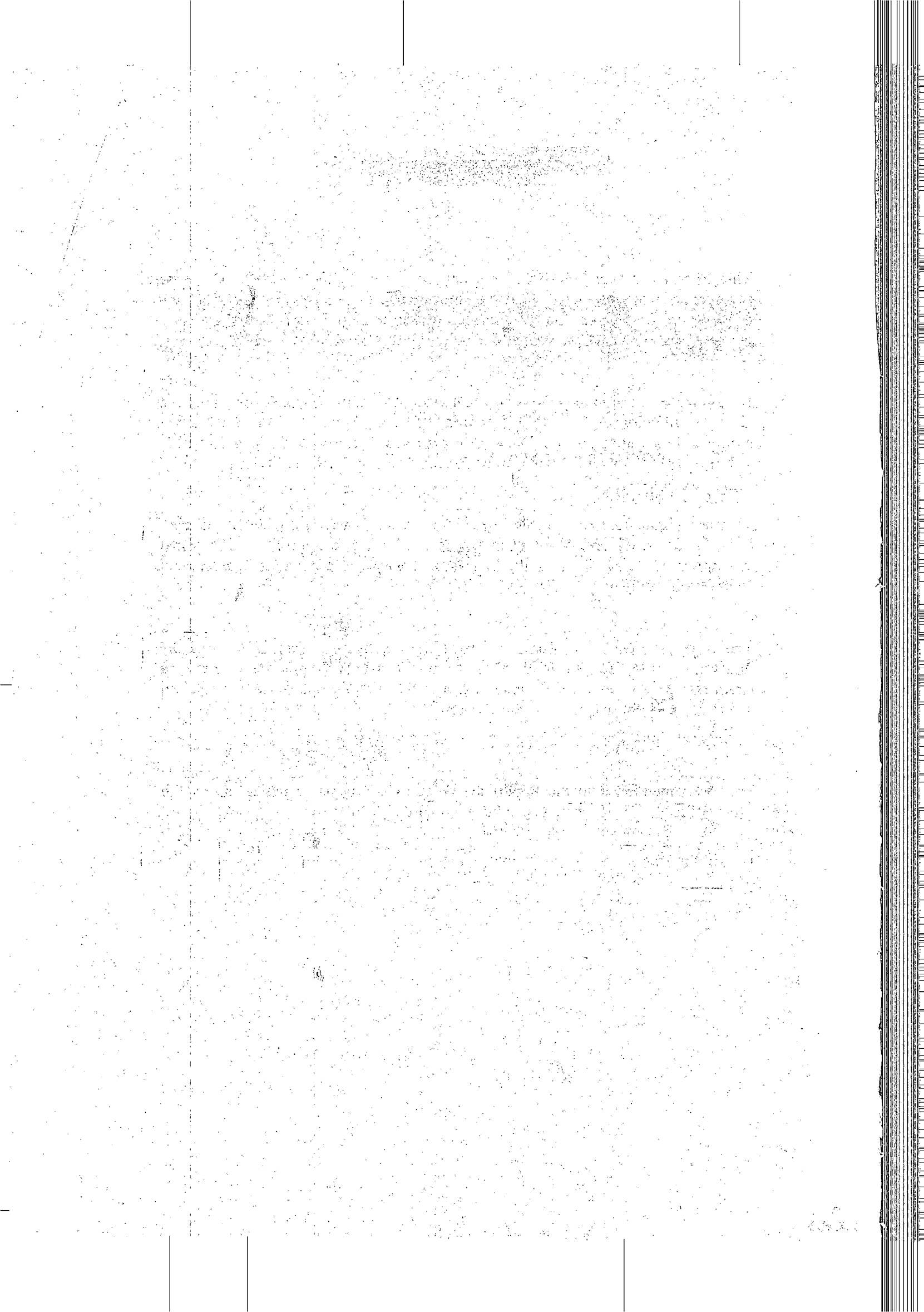
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PREFACE

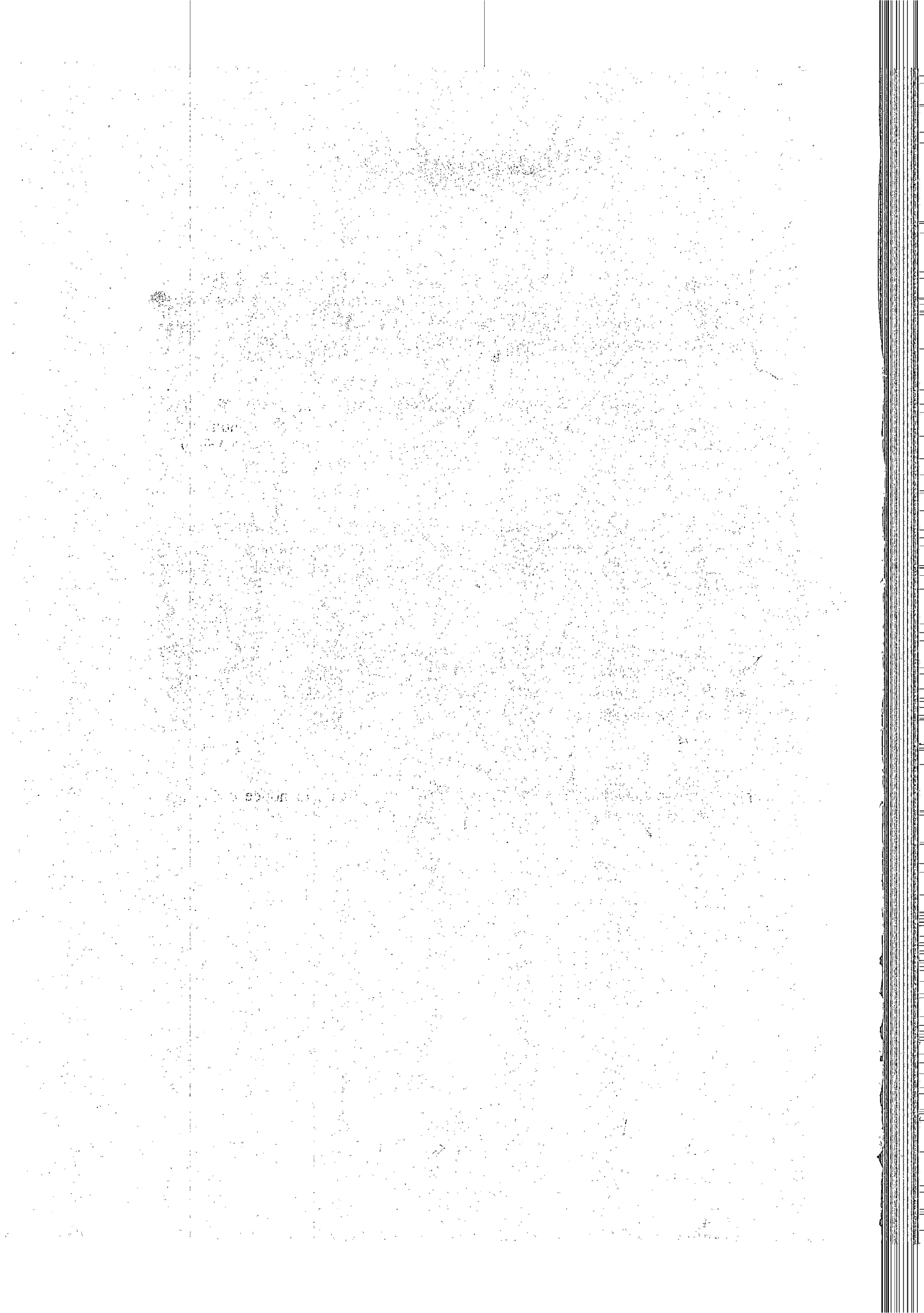
This Report has been prepared for submission to the Government of Orissa in accordance with the terms and conditions of the Technical Guidance and Supervision (TGS) over the maintenance of accounts and audit of Urban Local Bodies (ULBs) by the Comptroller & Auditor General (C&AG) of India.

Basing on the recommendations of the Eleventh Finance Commission, the State Government entrusted (May 2004) the audit of ULBs to the C&AG of India under section 20(1) of the C&AG's (Duties, Powers and Conditions of Service) Act 1971 and provided TGS over the work of the Examiner, Local Fund Audit (LFA)

This is the first Report of the office of the Senior Deputy Accountant General, Local Bodies Audit and Accounts under the administrative control of the Principal Accountant General (Civil Audit) Orissa, Bhubaneswar which started functioning from October 2006.

This Report contains two chapters: Chapter I contains a brief introduction of the functioning of various levels of the ULBs in the state with the observations and comments on accounts and Chapter II deals with the observations on transaction audit arising out of inspection of ULB units.

The cases mentioned in the Report are those, which came to notice during the course of test audit of accounts conducted in 2006-07.



OVERVIEW

This report includes two chapters. Chapter I deals with an overview of the Urban Local Bodies containing the organizational set-up, accounting and audit arrangements, sources and flow of funds to Urban Local Bodies (ULBs) and audit coverage including comments on accounts maintained by the ULBs. Chapter II comprises 20 paragraphs dealing with the result of audit findings on the financial transactions of the ULBs followed by conclusions and recommendations. A summary of audit findings is given as under:

Non-construction of office complex led to wasteful expenditure of Rs.20.98 lakh on architectural fees. **(Paragraph 2.1)**

Idling of assets created by Cuttack Municipal Corporation resulted in loss of revenue of Rs 21.15 lakh. **(Paragraph 2.2)**

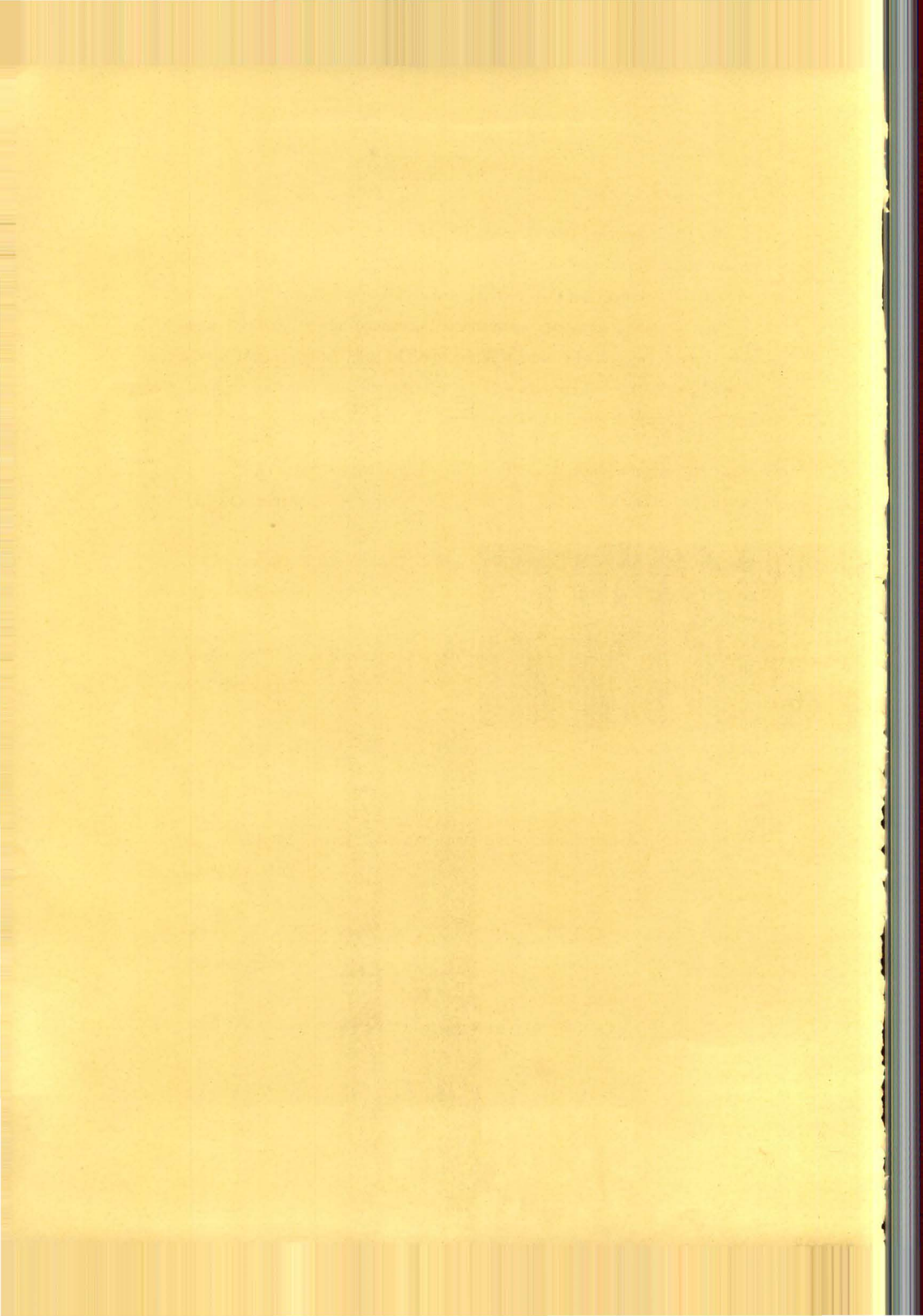
Ineffective use of Mosquito Larvacidal (ML) oil resulted in infructuous expenditure of Rs 73.16 lakh. **(Paragraph 2.3)**

Irregular purchase of wheel barrows by CMC out of the EFC grants led to inadmissible expenditure of Rs 66.07 lakh. **(Paragraph 2.4)**

Procurement of Acquitab in place of Halogen tablets led to an avoidable expenditure of Rs 12.96 lakh. **(Paragraph 2.5)**

Irregular expenditure of Rs 19.90 lakh out of National Slum Development Programme (NSDP) fund. **(Paragraph 2.8)**

Cancellation of allotment of land led to wasteful expenditure of Rs 15.65 lakh on pre-construction. **(Paragraph 2.9)**



CHAPTER I

**AN OVERVIEW OF
THE**

URBAN LOCAL

BODIES

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CHAPTER I

AN OVERVIEW OF THE URBAN LOCAL BODIES

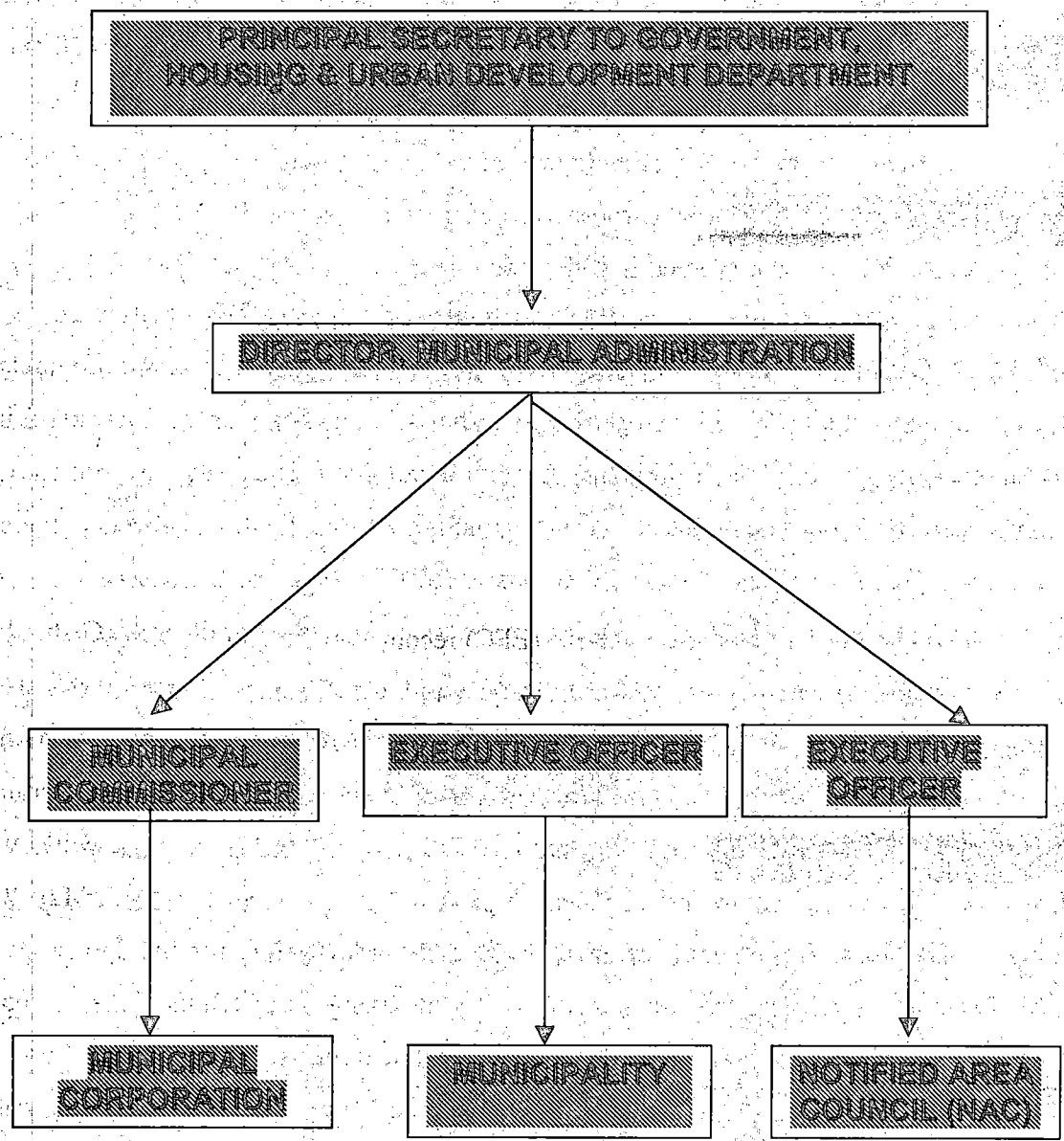
1.1 Introduction

In pursuance of the 74th amendment of the Constitution envisaging three levels of Urban Local Bodies (Municipal Corporations, Municipalities and Notified Area Councils), the Orissa Municipal Act enacted in 1950 was amended in 2002 and the Orissa Municipal Corporation Act was enacted (2003) to decentralize the powers and functions by transferring them to the Local Bodies for ensuring proper and planned growth of cities and towns with adequate infrastructure and basic amenities. At present there are 103 ULBs (2 Municipal corporations, 35 Municipalities and 66 Notified Area Councils) in the state covering 13 *per cent* (48.88 lakh) of its total population.

The Eleventh Finance Commission (EFC) recommended that the C&AG should be entrusted with the responsibility of exercising control and supervision over the proper maintenance of accounts and their audit for all the three tiers/ levels of ULBs. Based on the recommendation as accepted by the Government of India (GOI), the State Government provided Technical Guidance and Supervision (TGS) to the C&AG over the work of the Examiner, Local Fund Audit and entrusted the audit of 20 *per cent* of ULBs (May 2004) to the C&AG under section 20(1) of the C&AG's (DPC) Act' 1971.

1.2 Organizational Set up

The organizational set-up of the ULBs is as follows:



The Municipal Corporation is headed by the Mayor and the Municipality/NAC by the Chairman who are elected representatives of the respective ULBs.

1.3 Devolution of Functions

The 74th amendment of the Constitution enacted (2003) to decentralize the powers and functions to the Urban Local Bodies (ULBs) for ensuring proper and planned growth of cities and towns with adequate infrastructure and basic amenities. Out of the 18 functions enlisted in the 12th schedule of the constitution, the Government of Orissa has transferred eight functions to the ULBs so far (March 2007). The remaining 10 subjects[†] have not so far been transferred to the ULBs.

1.4 Sources of Funds

For execution of various developmental works, the ULBs mainly receive funds from the Government of India (GOI) and the State Government in the form of Grants. The GOI Grants include Grants assigned under the recommendations of Eleventh Finance Commission (EFC) & Twelfth Finance Commission (TFC). The State Government Grants are received through devolution of net proceeds of the total tax revenue under the recommendations of State Finance Commission (SFC). Besides, the source includes the revenue mobilised by the ULBs in form of taxes, rent, fees, issue of licenses, etc.

During 2005-06, Government provided financial assistance of Rs.166.65 crore by way of grants and loans to ULBs viz., Municipal Corporations, Municipalities and NACs.

1.5 Flow of Funds:

The State Government on receipt of funds under the Centrally Sponsored Plan (CSP) Schemes releases the funds to the ULBs including its matching share through the budget provision of the state. The state Government also releases its own funds under State plan and Non-Plan schemes through the state budget. However the EFC/TFC grants are released directly through sanction orders by the State to the ULBs

[†] (1) Regulation of land-use and construction of buildings (2) Roads and bridges (3) Water supply (4) Public health, sanitation and solid waste management (5) Fire services (6) Provision of Urban amenities and facilities (7) Burials and burial grounds (8) Cattle pounds (9) Public amenities including street lighting (10) Regulation of slaughter houses and tanneries.

1.6 Functioning of ULBs

The ULBs execute their functions through constitution of different Standing Committees such as: Committee on Taxation, finance & accounts, PH water supply, Public works, Planning & development, Licenses & appeal, grievances and Social justice etc. While 10 standing committees function in Municipal Corporations, five of such committees function in Municipalities and NACs.

1.7 Accounting Arrangement

The Chief Finance Officer is responsible for maintenance of accounts in Municipal Corporations whereas the Executive officers in case of Municipalities/NACs maintain the accounts with the assistance of Accountants.

1.8 Audit Arrangement

The Examiner, Local Fund Audit (LFA) conducts audit of the three tiers of ULBs through the District Audit officers, Audit Superintendents and Auditors. As regards arrears, 269 nos of accounts[‡] in respect of 103 ULBs are pending for audit by the LFA as of 31 March 2007. Audit of 20 per cent of ULBs is conducted by the C&AG of India under section 20 (1) of the C&AG's (DPC) Act, 1971.

1.9 Audit Coverage

The audit of the accounts of 18 ULBs: two Municipal Corporations, nine Municipalities and seven NACs (Appendix-I) were test checked during 2006-07. The important audit findings are summarized in the succeeding paragraphs and chapters.

[‡] Audit of one year's accounts is treated as one account.

COMMENTS ON ACCOUNTS

1.10 COMMENTS ON ACCOUNTS

1.10.1 Receipt and Expenditure of funds under ULBs

The funds in form of grants received vis-a-vis the expenditure incurred by the Urban Local Bodies (ULBs) of the State during 2005-06 were as under:

Type of ULB	(Rs in crores)		
	Receipt	Expenditure	Balance
Municipal Corporations	65.60	65.23	0.37
Municipalities	77.75	76.97	0.78
NACs	23.30	22.18	1.12
Total	166.65	164.38	2.27

Of the total grants received by the ULBs, 78 per cent (Rs 129.85 crore) constituted octroi compensation grant, 10 per cent (Rs 16.00 crore) related to road maintenance/development grants and 12 per cent (Rs 20.80 crore) pertained to Twelfth Finance Commission (TFC) grants. The information regarding the receipt of fund by the ULBs from their own sources was not available with the Government. No centralized agency for consolidation of such information existed. Scrutiny of grants with reference to population of 48.88[§] lakh in ULBs revealed, the Government provided grants for per capita expenditure in Municipal Corporations for Rs 555.00 while in Municipalities and NACs for Rs 314.00 and Rs 190.00 respectively during 2005-06.

1.10.2 Non-utilization of Funds

Test check of Receipt and Expenditure statements of three Municipalities and three NACs revealed that the unutilized balances of Rs.4.11 crore and Rs 5.79 crore (Appendix-II) constituted 16 to 40 per cent of the total funds available to the ULBs for expenditure during 2004-05 and 2005-06 respectively. During these years the percentage of expenditure to the total funds available was 73.72 and 67.73 respectively.

[§] The population of Municipal corporations (11.83 lakh), Municipalities (24.77 lakh) and NACs (12.28lakh)

Poor utilization of funds indicated defective planning and inadequate financial management which deprived the people of the benefits of developmental works implemented by the ULBs.

1.11.3 Non-preparation of Annual Accounts

Soon after the closure of the financial year and not later than the 15th April following, the annual accounts of ULBs should be prepared showing totals of receipts and expenditures under different heads during the year. In violation of the above, Baripada and Sundargarh Municipalities did not prepare annual accounts for 2005-06.

Due to non maintenance of accounts, the actual position of income and expenditure could not be verified and the true and fair view of the accounts could not be confirmed.

1.11.4 Certification of Accounts

The State Government has not made any provisions in the State Acts/Rules for certification of accounts for the ULBs by the Examiner of Local Fund Audit.

1.11.5 Non-maintenance of Data Base on Finances prescribed by C&AG

On the recommendations of the EFC, data base on finances were required to be maintained at all levels of ULBs for securing accountability and transparency in maintenance of accounts. Accordingly, the Data Base Formats on Finances were prescribed by the C&AG which have not yet been adopted by the Government. The Government is preparing Accounting Manual and Municipal law on the basis of "National Municipal Accounting Manual" and "Model Municipal Law." Apart from this no centralized accounting and financial information system was adopted by the Government for which the financial and physical progress of the ULBs could not be ascertained.

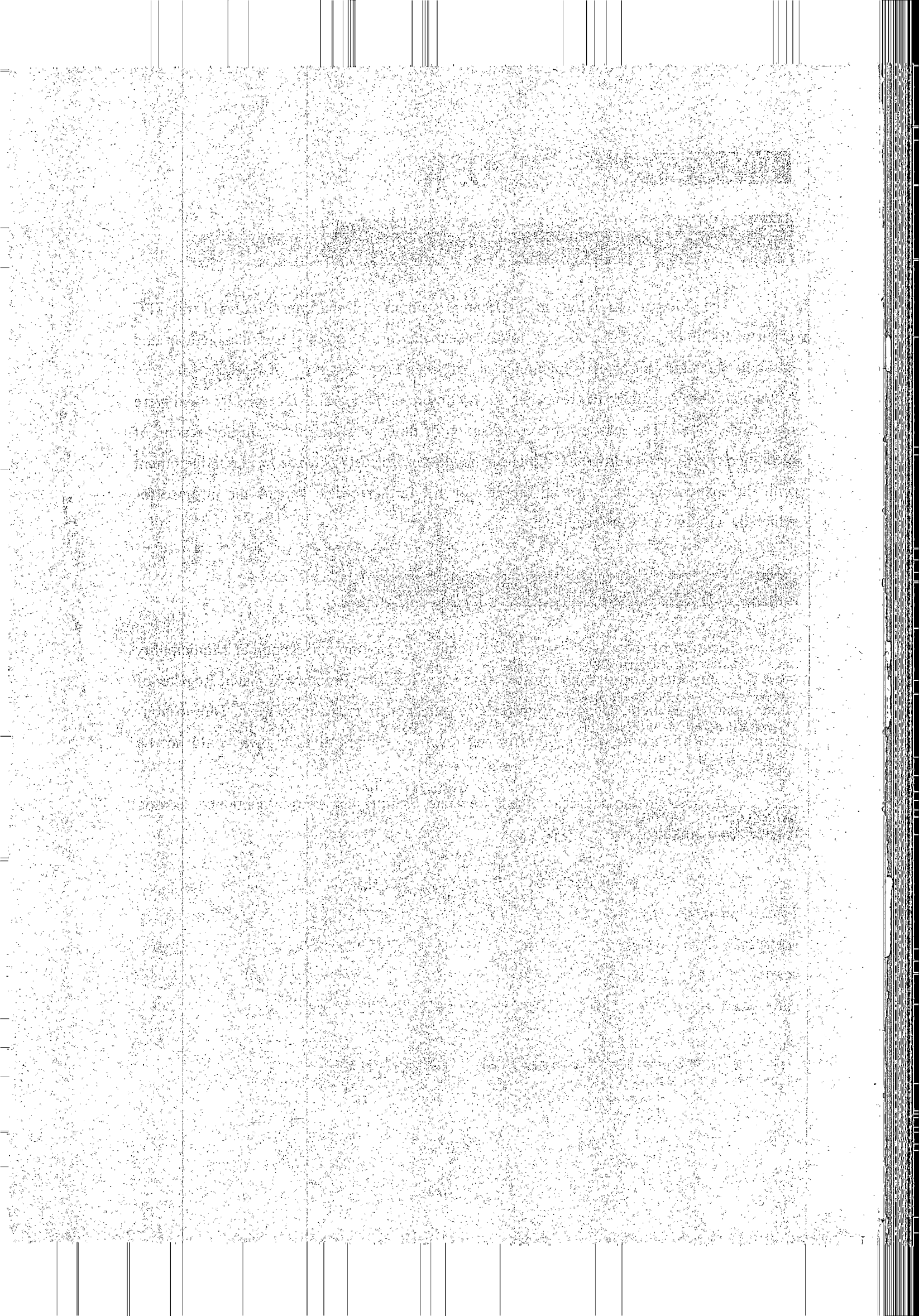
1.10.5 Non-utilization of Panchayat Finance Commission Grants (PFC)

The Government (Housing & Urban Development Department) received the TFC grant of Rs 20.80 crore in 2005-06 towards expenditure on solid waste management and creation of data base and maintenance of accounts. Scrutiny of records of four Municipalities (Appendix-III) revealed, Rs 1.42 crore of TFC grants received by them were not utilised at all. The reason for non-utilisation of funds was attributed to non-receipt of clearance from the Government to incur expenditure. Release of funds by the Government with the instructions not to spend the amount till further orders defeats the purpose for which the GOI grants were received.

1.11.7 Non-maintenance of Records/Registers

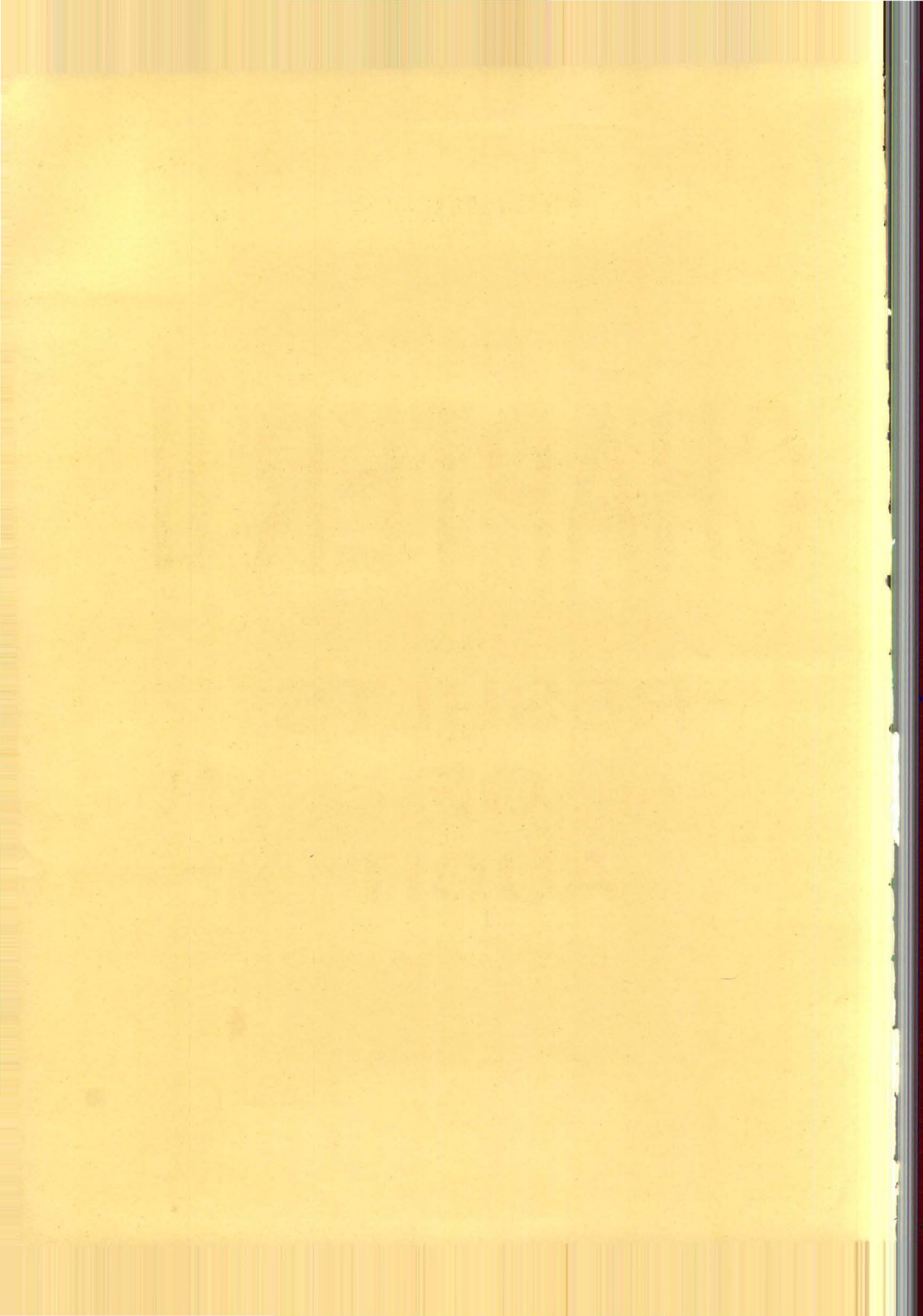
Scrutiny of records of Cuttack Municipal Corporation and Keonjhar Municipality revealed, important records and registers like Asset Register, Property Register, Register of Loans and Investment, Deposit Register etc, were not maintained by them. Due to non-maintenance of records, the sources of the revenue receipts of their own could not be ascertained.

To ascertain the sources of their revenue receipts, the above mentioned records should be maintained.



CHAPTER II

RESULTS OF AUDIT



CHAPTER-I

2. RESULTS OF AUDIT

The summary of the findings on audit of Cuttack Municipal Corporation (CMC), Bhubaneswar Municipal Corporation (BMC), nine Municipalities and seven Notified Area Councils (NACs) are as under:

2.1 Wasteful expenditure on architectural charges - Rs 20.98 lakh.

The Cuttack Municipal Corporation (CMC) decided (1996) to construct office complex of the Corporation (Mahanagar Bhawan) at Khannanagar. The M/s Creative Architect, Bhubaneswar was awarded the work for preparation of architectural drawings and designs of the complex at a consultancy fee at 4.5 *per cent* of the total project cost. As per the agreement (May 1996) with the firm, the CMC was liable to pay Rs 35.86 lakh towards consultancy fee on the project cost of Rs 7.97 crore in seven stages and 80% of the payment was to be made before actual commencement of the work.

Records of the CMC revealed that the firm was paid Rs 20.98 lakh (59 *per cent*) in May 1997 before the commencement of the work. In 2003, the Corporation decided to change the site of the office complex to another site (Choudhury Bazar) where the Corporation office was functioning originally and the said firm again entered in to another agreement (August 2005) to prepare and submit the drawings and designs for the new site as the earlier drawings and designs were not suitable for the changed site. Commencement of the work at the second site was not taken up (December 2006) due to non-provision of funds. As the estimated cost of the work was raised from Rs.07.97 crore to Rs.11.79 crore, the consultancy fee for preparation of drawings and designs for second site raised from Rs.35.86 lakh to Rs.53.07 lakh.

In the 1st agreement it was agreed upon that the consultant will be paid 100% after 6 months even if the work is not executed. The Municipal Authorities knew fully well that such a big project can not be completed within 6 months and the clause regarding payment was to the advantage of the consultant. Lack of proper planning for constructing the office complex at Khananagar the consultancy charges of Rs 20.98 lakh paid to the firm by the CMC was rendered wasteful.

The Commissioner, CMC in a letter (August 2006) to the Government (Housing & Urban Development Department) has confirmed the fact.

2.2 Loss of revenue on idle assets involving Rs 21.15 lakh

An agreement was entered into (July 1996) between Cuttack Municipal Corporation (CMC) and one private firm (M/s Bhawani Construction Private Ltd.) for construction of a multi-storied building with commercial and residential complexes at Choudhary Bazar on the land owned by the CMC. As per the agreement, the CMC in lieu of land was to get 11293 sft** floor area covering Ground floor to the fifth (top) floor as the owner's share to let out on rental basis.

Records revealed that the CMC on the proposal of the firm (December 1998) agreed to take all the residential units (eight flats) in the fifth floor instead of earlier agreement to get the said residential units from the second floor to fifth floor. However, the CMC finally took over the possession (February 2003) of all the residential units in the fifth floor, shopping units in ground floor and the office complex in the first floor covering 11293 Sq feet as agreed upon. Since then, the CMC's shares of shops/office complex and residential flats have not been let out. This has resulted in loss of rent of Rs 21.15 lakh (Appendix-IV) till December 2006. To an audit query on non-use of CMC's assets, the commissioner did not furnish any reply.

** Shops in ground floor for 2040 sft, office space in first floor for 2105 sft. and residential units in second floor to fifth floor of 1787 sft. in each floor with two flats.

2.3 Infructuous expenditure on purchase of mosquito larvicidal oil - Rs 73.16 lakh

The Cuttack Municipal Corporation (CMC) procures Mosquito Larvicidal oil (ML oil) from the Indian Oil Corporation Ltd. (IOCL) to use as larvacide for checking mosquito menace within the area of the Municipal Corporation. As per the prescribed norm, 12 KL (one truck load) of ML oil should contain 11940 litres of Light Diesel oil (99.5 per cent) blended with Rosin Turpentine oil (RTO) of 60 liters (0.5 per cent)

Scrutiny of records revealed, the Superintendent of Police (SP) Vigilance, Cuttack on the complaints regarding the use of low larvacide capacity of ML oil by the CMC, conducted a test of the ML oil in Regional Medical Research Centre, Bhubaneswar. It was found in the test that the mortality capacity of larvacide was only 25 per cent against the prescribed norm of 80 per cent. Further investigation revealed, the IOCL was blending 45 litres of Rosin Turpentine oil in place of 60 litres norm in a quantity of 12 KL of ML oil for supply to CMC. During 2004-06, the CMC procured 252 KL of ML oil involving expenditure of Rs 73.16 lakh (Rs 29093 per KL) which proved substandard and ineffective.

Since the CMC failed to test the ML oil at pre-procurement or post procurement stage, the expenditure on oil led to infructuous expenditure of Rs 73.16 lakh. The Commissioner of CMC confirming the fact stated to take appropriate action on receipt of final report from the Vigilance Department (December 2006).

2.4 Inadmissible expenditure of EFC Grants - Rs 66.07 lakh

The Housing and Urban Development Department sanctioned funds from the Eleventh Finance Commission (EFC) Grants to different Urban Local Bodies (ULBs) during 2001-05. As stipulated in the sanction orders, the purchase of Tractor, Mini Trucks, Wheel barrows, garbage handling equipment are admissible for small ULBs and Excavators, Trucks for big ULBs under Solid Waste Management programme. Since the CMC comes under big ULB, the purchase of Wheel barrows is not admissible for the Corporation.

Records revealed, the CMC in violation of the orders of the Government, purchased 3585 number of Wheel barrows for Rs 66.07 lakh leading to inadmissible expenditure out of the EFC grant. On audit query, the commissioner did not furnish any reply (December 2006).

2.5 Avoidable expenditure on procurement of Acquitab - Rs 12.96 lakh

The CMC was procuring and using Halogen 4mg tablets as a water disinfectant since long. During 2004-06, the CMC procured eight lakh Acquitabs costing Rs 13.15 lakh (Rs 1.65 *paise* per tab inclusive of tax) to be used as water disinfectant in addition to purchase of 5.50 lakh of Halogen tablets of Rs 0.16 lakh (Rs 0.03 *paise* per tab) in 2004-05.

As the Halogen tab used was cost effective without any adverse report, the reason for procurement of Acquitab at higher cost of Rs 1.62 *paise* per tab could not be ascertained. Had eight lakh Halogen tabs in lieu of Acquitab been purchased, the CMC could have saved an avoidable expenditure of Rs 12.96 lakh. It was replied to the audit observation that the matter would be decided in Health Standing Committee of the CMC.

2.6 High expenditure on indoor spraying operation for Rs 10.13 lakh

Solfac WP-10, an insecticide is used for indoor residual spraying to check mosquito menace. Regarding the procedures for spraying of the insecticide, the Director General, Health Services (DGHS), Government of India (Ministry of Health) issued guidelines which inter alia prescribed that the spraying operations should be done by the Malaria Parasite Workers (MPWs) having been duly trained before the spray operation and the spray operations should be in two rounds in a period of six months.

Records revealed, the CMC procured 250 Kg of Solfac WP-10 (October 2005) involving of Rs 10.13 lakh which were sprayed (March-April 2006) by engaging daily labourers. There was no second round spray within a gap of six months. Non-adherence to the guidelines, the spray conducted without trained MPWs and without follow-up

second round spray, could render the entire spraying operation ineffective and the expenditure of Rs.10.13 lakh on procurement and use of insecticide futile.

To an audit query, the commissioner, CMC replied that the guidelines of the DGHS would be followed hence forward.

2.7 Blockage of funds due to excess procurement of stocks of Rs 37.00 lakh

As an important element of prudent financial principles on utilization of the public fund, the purchases on stores and stock should not be made more than the requirements. Records revealed that the CMC procured (2004-06) electrical and steel stores (Appendix-V) in excess of their immediate requirement and utilized only 18 to 59 *per cent* of the above during the said period. This led to idling of stores resulting in blockage of fund of Rs 37.00 lakh on procurement of excess stores. To an audit query, the Commissioner replied that the stocks would be utilized very soon.

2.8 Irregular utilization of NSDP fund of Rs 19.90 lakh

National Slum Development Programme (NSDP), a centrally sponsored scheme was implemented during 1996-07 with a specific objective of providing basic amenities to the slum dwellers in urban areas in the form of shelter, water, health care, sanitation, education, connectivity etc. As per the scheme, 10 per cent of the allocation must be utilised for construction and upgradation of shelter for the people of slum areas. Under the programme, the CMC received Rs 1.99 crore during 2002-06 of which Rs 19.90 lakh was to be utilized for construction of shelter houses. The records revealed, no fund was utilized for the above purpose by the CMC leading to deprivation of benefits intended under the schemes for the urban slum dwellers. The commissioner did not reply to the above observation of audit (December 2006).

2.9 Idle/wasteful expenditure on purchase of land - Rs 15.65 lakh

A piece of land measuring an area of 2.688 acres in Sahid Nagar was acquired by the BMC (1998) on lease basis from the Government (General Administration Department) on payment of a premium of Rs 1.34 crore for construction of a town hall and a public library on the leased land. Besides, the BMC incurred expenditure (1998-99) of Rs 13.20 lakh on payment of compensation to 132 slum dwellers and a sum of Rs 2.45 lakh was spent for their rehabilitation. As per lease agreement, the BMC was to commence construction on the allotted land within 36 months of the execution of the lease deed.

Records revealed, the BMC did not do any construction work on the land for which the Government cancelled the allotment after seven years and re-allotted the same to Bhubaneswar Development Authority (BDA) to save the land from encroachment. The Government decided to adjust the amount due to the BMC against future allotment of land which has not been done till date (March 2007). As the BMC failed to commence the construction work on the leased land within the stipulated period, Rs 1.34 crore paid to the Government as premium remained idle in addition to wasteful expenditure of Rs 15.65 lakh on payment of compensation and rehabilitation for slum dwellers. On this observation, no reply was furnished by the Commissioner BMC.

2.10 Loss due to excess evaporation of Diesel/Petrol - Rs 1.68 lakh

The CMC has been operating one Indian Oil Corporation Ltd (IOCL) Diesel/Petrol filling station (Kathajodi Filling Station) since 1971. Records of the filling station revealed, evaporation loss on petrol/diesel was unauthorisedly allowed in the filling station beyond the permissible limit during 2004-06 leading to a loss of CMC fund of Rs 1.68 lakh as detailed under :

Year	Diesel/ Petrol	In litres				Loss (Rupees in lakh)
		Quantity Procured	Quantity shown as evaporatio n loss	Permissible evaporation loss **	Excess	
2004-05	Diesel	3,40,000	1700	850	850	0.28
2005-06	-do-	3,88,000	1940	970	970	0.32
2004-05	Petrol	5,32,000	5320	3990	1330	0.59
2005-06	-do-	4,44,000	4440	3330	1110	0.49
Total		17,04,000	13400	9140	4260	1.68

On audit observation, the manager of the Filling station stated that the existing evaporation loss was continuing since long as the underground tank was not checked for last 31 years. Lack of supervision of the Filling Station has resulted in loss of Rs 1.68 lakh during 2004-06.

2.11 Delay in completion of work leading to unproductive expenditure of Rs. 2.69 crore

The Chief Engineer, Public Health (CE PH), Orissa prepared an estimate of Rs 2.69 crore for supply of piped water from Naraj water source to Bharatpur under Bhubaneswar Municipal Corporation (BMC) jurisdiction. The work was scheduled to commence on 13.05.04 and to be completed within one year of the commencement of the work.

Scrutiny of records of BMC (January 2007) revealed that BMC deposited (May 2004) an amount of Rupees one crore with Executive Engineer, Public Health (EEPH), Division-III, Bhubaneswar for execution of the work and another amount of Rupees one crore in November 2006 for the purpose. But the work was not completed as of January 2007. On this being pointed out, the Commissioner, BMC replied that the work was delayed due to delay in land alienation (30.11.2005) and stated that the work would be completed by April 2008.

The reply was not tenable, as the land alienation was completed by November 2005 and the work was to be completed by November 2006, as per scheduled programme. Thus, due to non completion of the work, the expenditure of rupees two crore remained unproductive.

** Permissible loss 0.25 per cent in diesel and 0.75 per cent in petrol

2.12 Non remittance of Government/other dues amounting to Rs. 14.66 lakh

As per financial provisions, the Government dues like Income Tax, Sales Taxes and Royalties collected should be deposited to the respective accounts of the Government within a period of seven days. Test check of records of two NACs and two Municipalities (Appendix-VI) revealed, Rs14.66 lakh recovered from the work-bills during 2004-06 was not remitted to the Government in violation of rules but was kept in their Bank Accounts.

2.13 Idle expenditure of NSDP fund of Rs 21.56 lakh

The NAC Anugul received Rs 21.56 lakh (Rs 5.86 lakh Grants and Rs 15.10 lakh Loan) out of the centrally sponsored National Slum Development Programme (NSDP) fund during 1999-2003 and utilized the above fund for construction of a hospital building to provide healthcare facilities to the slum dwellers and others. Records revealed, the construction of the said hospital building at an estimated cost of Rs 43.89 lakh commenced from March 1999 had been lying incomplete since 2003-04. To an audit query, the Executive Officer NAC replied that the building could not be completed due to paucity of funds and the Government was requested to make provision for it.

Failure to make adequate provision of funds before the commencement of work led to idle expenditure of Rs 21.56 lakh on incomplete works.

2.14 Non realization of Rent, Rates and Taxes - Rs 3.33 crore

The ULBs earn major portion of their revenues from their own sources through collection of taxes, rents, fees and issue of licenses etc. The Demand Collection and Balance (DCB) position of six Municipalities and three NACs (Appendix-VII) revealed that the revenue of Rs 4.59 crore was outstanding for realization by the above ULBs as of March 2006. Out of the above amount, Rs 3.33 crore (73 per cent) related to arrear demand. The year wise breakup of arrear demand could not be worked out. The rate of collection arrear was 22 per cent (Rs 0.96 crore collected out of demand of Rs 4.29 crore) during 2005-06. Lack of determined efforts in realization depressed the revenue receipts of the ULBs.

2.15 Unfruitful expenditure on incomplete works - Rs 86.67 lakh

Test check of records of three ULBs (Two Municipal Corporations and One Municipality) revealed that the works started under different schemes/ programmes/ projects involving expenditures of Rs 86.67 lakh (Appendix-VIII) were incomplete with delays ranging from 2 to 10 years from the scheduled period of completion. Non-completion of works defeated the purpose of allotment and resulted in unfruitful expenditure of Rs 86.67 lakh.

2.16 Advances lying unadjusted - Rs 2.74 crore

Advances made to individuals/ contractors/ suppliers for departmental purposes should be promptly adjusted and the unspent balances refunded/recovered immediately. Test check of seven Municipalities and three NACs (Appendix-IX) revealed, advances of Rs 2.74 crore had not been adjusted since long. In Keonjhar and Baripada Municipalities, the advances were rolling from 1957-58 and 1968-69 respectively. The age of the advances outstanding could not be known in majority of ULBs due to non preparation of

list of outstanding advances and improper maintenance of Advance Ledgers. The possibility of recovery of old advances is remote and ultimately it may end up in loss of money.

2.17 Non-recovery of professional tax for Rs 5.90 lakh

As per the Government of Orissa (Finance Department) orders (November 2000), the professional tax is required to be recovered from every person engaged in any profession/ trade and employment at the rate specified in the schedule from the date of issue of orders. The records of CMC showed that the said tax was not deducted at all from the employees of the CMC till date (December 2006). Failure to deduct tax in violation of rules attracted liability of the CMC for Rs 5.90 lakh.

2.18 Short realization of royalty of Rs 1.49 lakh

As per Government of Orissa Minor Mineral Concession Rules, the royalty is recoverable from the works bill for use of minor minerals like sand, clay, morrum, chips, road metals etc in execution of works. Scrutiny of 22 nos of works bills (Appendix-X) under Anugul NAC and Bhubaneswar Municipal Corporation (BMC) revealed, royalty of Rs 1.49 lakh was short realized from the works bills as realization was not made as per the revised rate with effect from 31 August 2004 (Orissa Gazette Notification No SRO 421). Short realization of revenue in violation of rules by the ULBs led to loss of Government revenue of Rs 1.49 lakh.

2.19 Doubtful expenditure of Rs 11.98 crore

The case records and Measurement Books (MBs) in support of expenditure on works etc. for Rs 11.98 crore (Appendix-XI) were not be produced to audit in spite of repeated requests during audit. Due to non production of records, the authenticity of the execution of works by BMC and CMC authorities; and the expenditure involved could not be ensured.

2.20 Failure of Internal Control System in BMC

“Internal audit” functions as an important part of Internal Control Mechanism (ICM) to enforce financial discipline in an organization. As per provisions of the Orissa Municipal Corporation Act, the Chief Auditor (CA) of the corporation should conduct monthly examination and audit of the Corporation accounts and report thereon to the Standing Committee on Taxation, Finance and Accounts.

Records of BMC revealed, the CA issued 385 audit memos (July 2005 to December 2006) indicating irregularities involving money value for Rs 3.00 crore against which no compliance was received (March 2007). The CA was also not provided with files/ records from January 2007 onwards. Non production of records to CA and non compliance to observations of CA involving Rs 3.00 crore indicated failure of internal audit system in BMC. So also 102 nos of audit memos were issued by the Audit Party (Office of the Sr.DAG/ Local Bodies Audit & Accounts) in course of inspection (January-March 2007) which were not replied to.

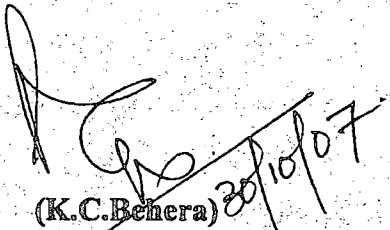
Although the matter was brought to the notice of the Commissioner in writing, reply to 102 audit memos did not come forth.

2.21 Conclusion and recommendations

There was accumulation of unutilized balances. Receipt & Payment accounts were not maintained for which authenticity of accounts could not be ensured. The loss of revenue for idling of assets, irregular/inadmissible expenditure in violation of rules, wasteful expenditure in procurement of stores and non remittance of statutory deductions to Government indicated that internal control mechanisms were not adequate to ensure proper financial management. In view of the findings as explained in previous chapters, the Government should ensure that :

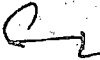
- Accounts are upto-date;
- Funds are utilized timely and unspent balances refunded promptly;
- Data base on finances are maintained in all levels of ULBs;
- Statutory Government deductions are remitted to Government accounts timely;
- Schemes are implemented as per Guidelines;
- Adequate control exists to prevent loss of fund, wasteful expenditure etc;
- Works are completed in time;
- Idle assets are utilized to enhance the revenue of the ULBs

Bhubaneswar
The----- day of-----2007

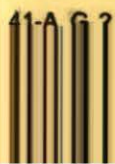

(K.C. Behera) 20/10/07
Sr. Deputy Accountant General
(Local Bodies Audit & Accounts),
O/o the Principal Accountant General (CA)
Orissa, Bhubaneswar

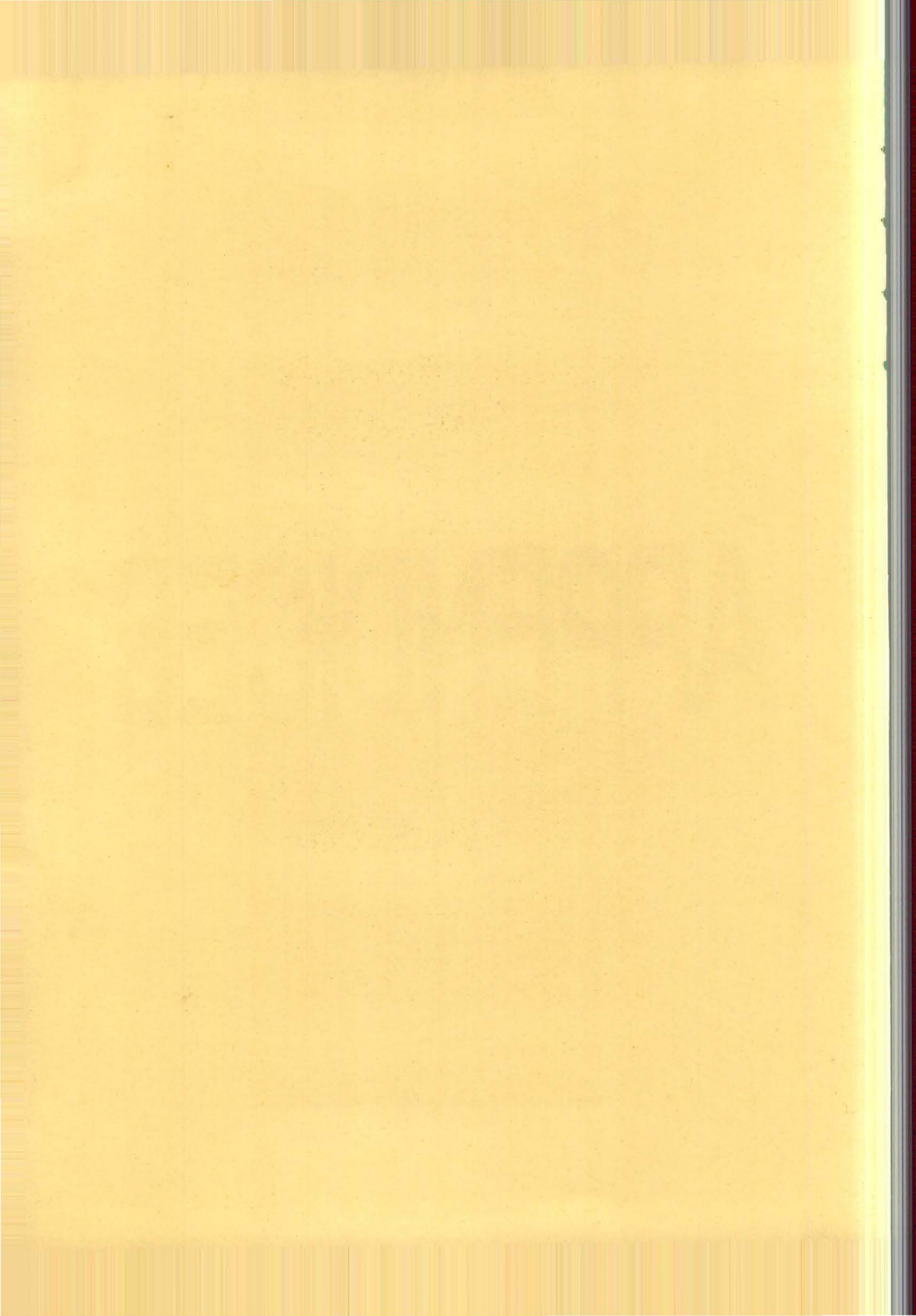
Countersigned

Bhubaneswar
The----- day of-----2007


(Sanat Kumar Mishra)
Principal Accountant General (Civil Audit)
Orissa

APPENDICES





APPENDIX-I

List of ULBs audited during 2006-07

(Ref. Para 1.9 ; Page- 4)

Sl. No.	Name of the ULB
	Municipal Corporations
1	Cuttack Municipal Corporation
2	Bhubaneswar Municipal Corporation
	Municipalities
3	Balasore
4	Baripada
5	Bhadrak
6	Bolangir
7	Bhawanipatna
8	Keonjhar
9	Paralakhemundi
10	Sambalpur
11	Sundergarh
	Notified Area Councils (NACs)
12	Anugul
13	Boudh
14	Khurda
15	Phulbani
16	Paradeep
17	Koraput
18	Sunabeda

APPENDIX-II

Statement on non-utilization of funds (2005-06)

(Ref. Para 1.10.2 ; Page-6)

(Rupees in lakh)

Sl. No	Name of the ULE	Period	Opening Balance	Receipt	Total fund	Expenditure	Closing Balance (per cent to total fund)
	Municipalities						
1	Paralakhemundi	2004-05	138.90	148.89	287.79	183.11	104.68(36)
		2005-06	104.68	199.71	304.39	185.04	119.35(39)
2	Baripada	2004-05	169.60	291.32	460.92	351.38	109.54(24)
		2005-06	109.54	374.86	484.40	331.66	152.74(32)
3	Keonjhar	2004-05	025.22	163.49	188.71	149.10	039.61(21)
		2005-06	039.61	179.01	218.62	148.07	070.55(32)
	NACs						
4	Angul	2004-05	058.68	214.78	273.46	230.31	043.15(16)
		2005-06	043.15	288.38	331.53	226.36	105.17(32)
5	Phulbani	2004-05	048.93	132.43	181.36	122.79	058.57(32)
		2005-06	058.57	174.88	233.45	138.44	095.01(40)
6	Boudh	2004-05	096.32	076.78	173.10	117.35	055.75(32)
		2005-06	055.75	165.41	221.16	185.18	035.98(16)
	Total	2004-05	537.65	1027.69	1565.34	1154.04	411.30
						73.72%	(4.11 crore)
		2005-06	411.30	1382.25	1793.55	1214.75	578.80
						67.73%	(5.79 crore)

APPENDIX-III

Statement on non-utilisation of TFC grants

(Ref. Para 1.10.6; Page-7)

(Rupees in lakh)

Sl No.	Name of the Municipality	Order & date of receipt of grants	Amount received	Amount kept un-utilised
1	Sundergarh	6755/HUD Dated 13.03.2006	13.04	13.04
2	Keonjhar	-do-	15.60	15.60
3	Baripada	-do-	12.09	12.09
	-do-	576 & 566/HUD dated 07.01.2006	12.09	12.09
4	Sambalpur	571/HUD dated 07.01.2006	89.14	89.14
	Total		141.96	141.96 (1.42 crore)

Appendix-IV
Statement on Loss of Revenue on idle Assets
(Ref. Para 2.2; Page-9)

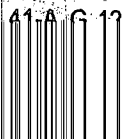
(Rupees in lakh)

	Name of the Unit	Rent per Month	Total loss (for 45 months from March 2003 to November 2009)
Ground Floor (Shopping Complex)	Shop - 1	1112.00	0.50
	Shop -2	1251.00	0.56
	Shop -3	1842.00	0.83
	Shop -4	1342.00	0.60
	Shop -5	1680.00	0.76
First Floor (Office Complex)	Office-1	5149.00	2.32
	Office-2	7035.00	3.16
5 th Floor (Residential units)	R No- 2	3644.00	1.64
	R. No - 4	3509.00	1.60
	R. No - 5	3910.00	1.76
	R. No - 7	3329.00	1.50
	R. No - 8	3315.00	1.49
	R. No - 9	3445.00	1.55
	R. No - 10	3658.00	1.65
	R. No - 11	2737.00	1.23
Total			21.15

Appendix-V

**Statement of Blockage of funds
(Ref. Para 2.7; Page-12)**

Sl No	Name of the article	OB as on 1 st April 2004	Purchase during April'04 to March'06	Utilised from April'04 to March'06	Balance as on March'06	Rate per unit (in rupees)	Cost (Rupees in lakh)
1	70 watt Sodium Vapor lamp	370	6753	2857 (42%)	3896	328	12.78
2	150 watt Sodium Vapor lamp	585	3606	2153 (59%)	2053	433	08.89
3	250 watt Sodium Vapor lamp	324	1474	607 (41%)	807	540	04.36
4	400 watt Sodium Vapor lamp	147	497	248 (50%)	249	656	01.63
5	Fabricated M/s Angles	Nil	2037 pcs	938 (46%)	1099 pcs	272	02.99
6	BRC fabric wire mess	Nil	32280 sft	5798 (18%)	26482	24	06.35
Total							37.00



APPENDIX-VI

Statement on non-remittance of Government dues

(Ref. Para No 2.12; Page - 15)

(Rupees in lakh)

Sl. No.	Name of the ULE	Amount not deposited to government account			Total
		Income tax	Sales tax	Royalty	
1	Sundergarh	2.75	5.10	1.48	9.33
2	Paralakhemundi	-	-	1.44	1.44
NACs					
3	Boudh	-	-	1.21	1.21
4	Phulbani	-	0.75	1.93	2.68
Total		2.75	5.85	6.06	14.66

Appendix-VII.

Statement on non-realization of Rent, Rates & Taxes

(Ref. Para 2.14; Page -16)

(Rupees in lakh)

Name of ULE	Demand as on 1 April 2005	Collection During 2004-05	Balance as on 31 March 2005
Baripada	161.58	64.97	096.61
Bhadrak	153.51	123.26	030.25
Khurda	111.88	34.91	076.97
Paralakhemundi	95.22	35.04	060.18
Sambalpur	214.51	81.33	133.18
Sundargarh	09.32	03.17	006.15
Angul	46.67	28.59	018.08
Boudh	40.37	09.28	031.00
Phulbani	13.47	06.94	006.53
Total:	846.53	387.49	459.04
	8.46 crore*	3.87 crore**	4.59 crore***

* Demand Rs 8.46 crore (arrear demand Rs 4.29 crore, current demand Rs 4.17 crore)

** Collection of Rs 3.87 crore constitutes collection from arrear demand 0.96 lakh (22 per cent of arrear demand of Rs 4.29 crore) and current demand Rs 2.91 crore

*** Balance of Rs 4.59 crore (arrear demand Rs 3.33 crore, current demand Rs 1.26 crore)

Appendix -VIII

List of Incomplete works

(Ref. Para No 2.15; Page -16)

(Rupees
in lakh)

Sl. No.	Name of the U.L.B.	Name of the work	Schedule period of completion	Not completed as of 2 reasons thereon.	Expenditure incurred
1	Bhubaneswar Municipal Corporation	S/R to road in W.No- 13	March 2004	March 2007 (3 Years)	03.24
		Constn. of compound wall around proposed garbage disposal yard Tulasadeipur	March 2004	March 2007 (3 Years)	03.41
		S/R to road from Gangadhar Meher Marg to Vivekananda Sikhya Kendra	March 2004	March 2007 (3 Years)	04.43
		Imp. of road from Isaneswar temple to Niladri Vihar	April 2004	March 2007 (3 Years)	03.57
		Imp. of road from Puri Canal Embakment to Vivekanand Bhoi Sahi	April 2004	March 2007 (3 Years)	04.26
		Flood damage repaired at Jagannath Vihar	April 2004	March 2007 (3 Years)	01.43
		S/R to road at Chandaka main road.	June 2004	March 2007 (2 Years)	03.25
		Constn. of drain from Akhandalamani Chhak to Gupteswar Temple	June 2004	March 2007 (2 Years)	02.74
2	Cuttack Municipality Corporation	Modern Library building	February 1996	November,06 (10 Years) & Contractor left the work in 06/1998.	59.42
3	Bhadrak Municipality	Constn. of Bhagirathi Pathagar	October 2003	January 2007 (3 Years) & Delay execution of work by the Executant.	00.17
		Constn. of Danatola Community Centre	December 2003	January 2007 (3 Years)	00.50
		Tube well with platforms in Jagannath Pur	December 2003	January 2007 (3 Years) & Land dispute.	00.25
Total					88.67

Appendix-IX

Statement on outstanding advance

(Ref. Para 2.16; Page -16)

(Rupees in lakh)

Sl No	Name of the ULE	No of cases advance paid	Period for which pending	Amount of outstanding advance
1	Paralakhemundi	--	No. and period not available since figure brought from Adv. Repr.	19.83
2	Sundargarh	73	2004-05 & 2005-06	17.08
3	Boudh	3	2004-05 & 2005-06	00.88
4	Phulabani	71	Period of advance not available	35.14
5	Khurda	---	1971-72 to 2005-06	07.01
6	Angul	83	1979-80 to 2005-06	73.15
7	Bhadrak	339	Period not available	69.97
8	Baripada	202	1968-69 to 2005-06	16.85
9	Keonjhar	102	1957-58 to 2005-06	22.08
10	Sambalpur	34	2002-03 to 2005-06	12.41
	Total	907		270.4 (Rs 2.74 crore)

Appendix-X

Statement on non-realisation of Royalty

(Ref. Para No- 2.18, page-17)

Sl. No.	Name of the ULE	Name of the work	Royalty (in Rupees)		
			Due	Realised	Short realised
1	Angul	1. Constn. of Pucca drain at Milanvilla	753	274	479
		2. Imp. of road in W.No-19	1810	905	905
		3. Constn. of Community Centre in W.No-5	469	201	268
		4. Imp. of road in W.No-2	2028	726	1302
		5. Constn. of one class room of UttarPara M.E.School	1454	575	879
		6. Spl. repair to Women's College Angul	3605	1503	2102
		7. Spl. repair to slum building (1 st RA)	604	224	380
		8. Development of Park in front of Baji Rout Chhatrabas	1817	747	1070
		9. Construction of additional class room in Women's College (1 st RA)	1759	725	1034
		10. Construction of additional class room in Women's College (2 nd RA)	734	274	460
2	Bhubaneswar Municipal Corporation	11. S.R. to internal drains in rental colony	14,475	5163	9312
		12. Imp. to road from ESI Hospital to Telugu Basti W.No-20	21,302	7991	13
		13. Widening of B.T.Road and constn. of C.C. drain in W.No-22	25,753	7147	13,311
		14. Constn. of drain and road	20,232	7589	16,606
		15. Constn. of deain in W.No-44	17,881	6565	12,643

		16.	S/R to drain from PWD central store to BJD party office.	15,121	5021	11,316
		17.	Constn. of C.C.Road from LB-366 to LB-379 in Bhimtangi H.B.Colony	14,708	5293	10,100
		18.	Drain work in W.No-37	11,596	4287	9415
		19.	S.R. to road and drain near BMC flat quarter at Malisahi	4345	1515	7309
		20.	Constn. of road from Dharma vihar to Jagamara in W.No-31	20,396	8872	2830
		21.	Constn. of internal drains and road in Lingaraj Nagar (1 st RA)	24,928	9322	11,524
		22.	Constn. of internal drains and road in Lingaraj Nagar (2 nd RA)	14,863	5635	9228
		23.	Constn. of C.C.road from SK. Saibuddin House to Mir house in W.No-33	4186	1607	2579
		24.	Imp. to road and drain in W.No-39 (1 st RA)	3718	1362	2356
		25.	Imp. to road and drain in W.No-39 (2 nd RA)	9682	3533	6149
Total:				2,39,249	89,856	1,49,163
						1,49,163

Appendix-XI
Statement on non- production of case records

(Ref. Para 2.19; Page-17)

Sl No	Name of the ULE	Sl No	Name of the Work	Ward No	Cost of the work (in rupees)
1	Bhubaneswar Municipal Corporation	1	Pot-hole repair	41	49,000.00
		2	Constn. of road	34	6,87,300.00
		3	Constn. of drain	31	13,71,000.00
		4	Constn. of drain	37	9,52,800.00
		5	Constn. of drain	31	4,53,000.00
		6	Constn. of road & drain	25	2,55,000.00
		7	Constn. of road & drain	42	4,17,500.00
		8	Pot hole – repair	43	48,500.00
		9	Constn. of road	28	5,70,300.00
		10	Constn. of road	43	17,41,000.00
		11	Constn. of road	43	1,68,000.00
		12	Constn. of C.C.road	9	2,26,640.00
		13	S/R to B.T.Road	41	1,50,700.00
		14	Constn. of C.C.road	45	4,27,100.00
		15	Constn. of C.C.road	33	1,30,900.00
		16	Imp. to road and drain	39	4,40,600.00
		17	Constn. of C.C.road	34	5,59,600.00
		18	Constn. of C.C.road	42	2,83,200.00
		19	Constn. of C.C.road	31	6,30,122.00
		20	Constn. of C.C.road	30	2,06,300.00
		21	S/R to internal roads	25	7,95,800.00
		22	Constn. of road	43	4,60,000.00
		23	Constn. of road	45	7,87,000.00
		24	S/R to road	44	1,81,550.00
		25	S/R to road	30	1,05,700.00
		26	S/R to drain	40	2,10,000.00
		27	Constn. of C.C.drain & raod	25	9,93,000.00
		28	Constn. of C.C.drain & raod	37	2,18,100.00

	29	S/R to C.C.road	31	1,08,700.00
	30	S/R to C.C.road	41	3,07,800.00
	31	S/R to C.C.road	35	2,06,600.00
	32	S/R to internal drains	11	11,87,000.00
	33	Additional work to C.S.Pur, Kalyanmandap	4	11,24,400.00
	34	Constn. of drain at Chakeisihani	5	10,00,000.00
	35	Constn. at Sastrinagar	17	9,99,700.00
	36	Repair of road	26	8,16,000.00
	37	Constn. of road & drain	45	10,00,000.00
	38	Imp. of road	43	8,64,000.00
	39	Imp. of road	12	9,87,000.00
	40	S/R to road	16	12,23,000.00
	41	S/R to road	21	11,40,600.00
	42	S/R to road	20	11,07,900.00
	43	S/R to road	11	11,87,300.00
	44	C.C.drain	11	11,79,800.00
	45	C.C.road	1	10,68,578.90
	46	B.T.road	22	12,08,400.00
	47	Constn. of raod	7	9,37,400.00
	48	Constn. of raod	17	18,18,500.00
	49	Constn. of raod	4	12,61,100.00
	50	Constn. of raod	14	11,56,300.00
	51	R.C.C.drain	10	17,01,065.00
	52	R.C.C.drain	7	12,38,100.00
	53	R.C.C.drain	15	14,81,000.00
	54	R.C.C.drain	19	11,81,000.00
	55	R.C.C.drain	12	14,93,500.00
	56	R.C.C.drain	16	12,78,400.00
	57	R.C.C.drain	19	18,06,000.00
	58	S/R to Sahidnagar KalyanMandap	20	12,80,000.00
	59	Imp. to road	3	21,04,000.00
	60	S/R to C.S.Pur, Kalyan Mandap	4	14,19,000.00
	61	Constn. of 10 seated public toilet	37	15,77,200.00
	62	Const. of 10 seated public toilet	41	12,57,000.00
		Total (A)		5,32,26,755.00

2	Cuttack Municipal Corporation	1	Constn. of RCC drain from Jhanjirimangala To Thakurani Ghar	5,98,700.00
		2	Desilting of MSC(i) from Keshrpur to Bajrakabati Bridge	5,26,500.00
		3	Constn. of C.C.road of the balance work on Main road at Netaji Nagar	5,47,364.00
		4	Constn. of Delivery Diversion Channel of Matgajpur Sluice	5,00,000.00
		5	Constn. of C.C.road from Sayeevani Chhaka to Plot no 1267 of Mahanadi Vihar	9,30,048.00
		6	S/R to B.T.road from Bidanasi High School to Ballibandh	7,93,000.00
		7	Imp. of road from Rajendra Nagar to Kalyan Nagar	9,85,503.00
		8	Constn. of Market comelex at Nuapara	9,99,350.00
		9	S/R to Road and drain from Binod bihari fish market to Kajibazaar Chhak	9,99,600.00
		10	Constn. C.C.Road and drain -culvert from D.Hansraj residence to Taldanda	3,00,021.00
		11	S/R to Patapola Slaughter house	2,13,700.00
		12	Constn. of C.C.road and drain at Bahkrabad	3,90,200.00
		13	Renovation of drain from Bombay Hotel to Lenkasahi culvert	12,56,000.00
		14	Completion of Balance road work at Nankar Village ward-42	9,65,300.00
		15	Imp. of Taldanda Canal	11,30,000.00
		16	Constn. of Marke+ Complex -1 st Floor Ramsankar More	12,27,000.00

		17	C.C.Road and drain at Sreevihar Main Road		7,01,000.00
		18	Constn. of Mahanadi Vihar Women's Colleege		7,86,000.00
		19	S/R to BT road from Rajabagicha to Southpoint Nursing Home		6,50,000.00
		20	Constn. of food bridge at RD-17 Km of Puri Main Canal near village Nuapara		15,49,000.00
		21	Constn. of balance road work from Prasanna Mohanty house to Buladei Temple		5,20,600.00
		22	Repair of Hydraulic Ladder		14,00,000.00
		23	Repair of road Roller		17,375.00
		24	Purchase of Mahila Health Van		7,26,247.00
		25	S/R to BT road from Bidanash H.S. to Balibandha	1	7,93,000.00
		26	Constn. of drain from ring road to Baula Gachha at Bidangi	2	9,99,500.00
		27	S/R to BT road from Tulasipur Panchamukhi Temple to Gymnasium Chhak	3	6,74,600.00
		28	S/R to road, drain & culvert from Matha Sahi Chhak to Deula Sahi Chhak	4	9,99,700.00
		29	S/R to Road , drain from Binod bihari fish market to Kajibajar Chhak	8	9,99,600.00
		30	Constn./ renovation of Rausapatna fund	19	5,00,000.00
		31	Constn. of C.C.road at Lunia Sahi	23	2,97,000.00
		32	Constn. of C.C.road at Rajabagicha Sarbodaya Nagar	24	4,76,754.00

		33	Constn. of CC road and drain at Bislam Nagar to Das Sahi Main road	30	5,98,700.00
		34	Constn. of drain from Sibaji Colocy to College Chhak	33	6,52,400.00
		35	Constn. of C.C.road from Sanjibani Chhak to Plot no 1267 of Mahanadi vihar	40	8,24,400.00
		36	Constn. of R.C.C. drain from Behera Sahi Chhaka to Kendrapara canal via-Majhisahi	42	15,84,700.00
		37	Devl. of port at Madhusudan Nagar of CMC		10,49,700.00
		38	Reconstruction of culvert over M. & WC -1 at Oriya Bazar		23,57,440.00
		39	Renovation of drain from Bombay Hotel Lenka Sahi Culvert to Law college hostel	32	12,56,000.00
		40	Completion of balance C.C.road at Nanhar Village main road	42	9,65,300.00
		41	Improvement of road Taladanda canal to Nuapara Via-Tinigharia		11,30,000.00
		42	Constn. of C.C.road at Friends colony main road from Siba Mandir to Mehentar Sangha		16,44,000.00
		43	Constn. of C.C.road and drain		7,95,000.00
		44	Constn. of R.C.C.drain with cross drainage works from Sari to beautiparlour back side of Cembridge School	10	9,20,000.00
		45	Procurement of Sodium Vapour Lamps on DGS & D Rate contract		24,92,589.00

		46	Constn. of Retaining wall over surface drain from Sankarpur souchalaya to NSWC-I	30	13,30,550.00
		47	Constn. of Sibaji Colony to College Chhak		12,44,242.00
		48	Re-constn. of drain from Mehendipur Chhak to Mahidaspur Chhak	8	11,88,000.00
		49	S/R to road & drain from the House of Manorama Mahapatra to Bapuji Sikhya Niketan	4	19,13,000.00
		50	Constn. of Retaining wall from Bapuji Nagar Sikhya Nagar to Hanuman Temple	4	19,35,600.00
		51	Constn. of C.C road at Balabhadrapr	29	10,00,000.00
		52	Constn. of road at Jagannath Temple lane at Mahanadi vihar.	40	10,74,500.00
		53	Imp. of road at sector-I of Mahanadi vihar	40	16,50,200.00
		54	Procurement of ASTM PVC pipes & fittings for CMC		22,04,105.00
		55	Procurement of I & II pumpset for CMC		10,57,000.00
		56	Imp. of Beleswar Village Road	43	7,00,000.00
		57	Imp. of road from Beleswar Level crossing to Beleswar School	43	7,84,700.00
		58	Remoduling of BSWC at Badambadi to link road	37	17,05,385.00
		59	Procurement of 250W HPSV 250W MH-4 X40W SFT & 3x400W semi Highmost fittings		22,08,250.00
		60	Supply of installation for commissioning of different sites of High mast		24,69,221.00

		61	Procurement of 70 watt and 150 watt HPSV fittings group-B		22,93,500.00
		62	Procurement of 70/150/250/400 HPSV Balast Ignitor, tubelight ballast 125W MVlamp and 250 W MH lamps		11,37,750.00
				Total (B)	3,50,13,894.00
Grand Total (A+B)		124			11,98,45,849.00