

मिरा-भाईंदर महानगरपालिका

लेखा विभाग

स्व.इंदिरा गांधी भवन, मुख्य कार्यालय, छत्रपती शिवाजी मंहाराज मार्ग, भाईंदर (प.) ता.जि.ठाणे – ४०१ १०१

जा.क्र./मनपा/लेखा/ 545/२०२०-२१

दि.१६/०२/२०२१.

प्रति, सिस्टीम मॅनेजर संगणक विभाग मिरा आईंदर महानगरपालिका

विषय:- महालेखापाल यांचेकडील लेखापरीक्षण अहवाल वेबसाईटवर प्रसिध्द् करणेबाबत.

संदर्भ :- उप-मुख्यलेखापरीक्षक, मिरा भाईंदर महानगरपालिका यांचेकडील पत्र क्र. मनपा/मु.ले.प/112/2020-21 दिनांक, 02/02/2021.

उपरोक्त् संदर्भिय विषयाची सोबत जोडलेली माहिती महानगरपालिका संकेतस्थळावर तातडीने प्रसिध्द् करणेंत यावी. ही विनंती.

(शरद बैलक्टे)

मुख्यलेखाधिकारी

मिरा भाईंदर महानगरपालिका

प्रत माहितीस्तव:- उप-मुख्यलेखापरीक्षक, मिरा भाईंदर महानगरपालिका.

फक्सः- २२०३३०१८ दूरध्वनीः२२०३४९१६ २२०३७५०७ २२१९०५००

तार का पताः राज्य ऑडिट

क्र.सा.क्षे.-१ प्रभार III & IV/आय.आर.नं.०३७/फा.न. ११९८/

प्रधान महातेखाकार का कायातय (लेखापरीक्षा)- १, महाराष्ट्र १०१, महर्षि कर्वे मार्ग, प्रतिष्ठा भवन मुंबई-४०००२०

दिनांकः

संवा में.

आयुक्त, मिरा - भाईदर महानगरपालिका, भाइंदर (प.), ता. जि. ठाणे - ४०११०१.

> विषयः २०१५-१६ से २०१७-१८ तक की अवधि के अपने कासोपण । लेखा विकास क लेखाओं का विशिक्षण एटवेट

महोदय.

उपरोक्त लेखों का निरीक्षण रिपोर्ट इसके साथ भेज रहा/रही हूं जिसका स्थानिक लेखा परीक्षा पार्टी द्वारा दिनांक २१/०६/२०१८ से २८/०६/२०१८ तक लेखा परीक्षण रहता गया था। आपसे निवेदन करता/करती हूं कि इसमें शामिल किए गए सभा परिचारण पूर्ण रूप से दस्तावेजों सहित उत्तर कार्यालय में शीच्र भेज दिया जाए और गण्य कार्यालय में इस रिपोर्ट मिलने की तारीम से किसी भी परिस्थित में एक माह से कि विलंब नहीं हो जैसा कि वित्त विभाग के सरकारी अधिसूचना में जी में एस हि दिनांक २६ ०५ १९९१ में निर्धारित किया गया है।

भवदीया,

हस्ता

व.लेखा परीक्षा अधिकारी सा 🕾 🦠

क्र.सा.क्षे.-। प्रभार-111 & IV/आय.आर.नं.०३७/फा.न. ११९८। १ जि. १६८। विकास स्थानार्थ एवं आवश्यक कार्रवाई हेतु अग्रेषितः

०१). सचिव,महाराष्ट्र शासन, नगर विकास विभाग, मंत्रालय, मुंगई-४०००३२

- , ९२) मुख्यलेखाधिकारी, लेखा विभाग, मिरा-आईदर महानगरपालिका, भाउंदर (प.)-४०१६००
 - ०३) मुख्य लेखापरीक्षक, मिरा भाईदर महानगरपालिका, भाईदर (प) ४०११०१
 - ०४). निर्देशक, स्थानीय लेखा निधि परीक्षण अवन,गी.बी.डी. चलापुर, नवी मुबद् २०००,२ ०५). अतिरिक्त प्रति

ुभ्य प्रतिकारी च.लेखा परीक्षा अधिकारी/साजान

Part-II- Audit Findings Part II A: - Significant Audit Findings -Nil-

Part II B: - Other incidental Audit Findings

Para 1: Unauthorized retention of Government insurance amounting to Rs. 522.39 lakh.

As per Sr. no '-02 of Circular dated 01 April 2015 issued by the Directorate of Insurance. Maharashtra, State read with Urban Development Department Resolution no-GEN 1098/1357/Pra. Kra.-166/98/UDD dated 03 September 2003, that if the Contractor did not get the required Insurance policy under Government Insurance, then deduction should be done from the Running bill (RA) of the contractor @ 0.5% (if the contract cost is Rs. up to 25.00 lakhs) and 1% (if the contract cost is more than Rs.25.00 lakhs). The amount deducted from the RA bill should be remitted to the Directorate of Insurance, Maharashtra State Mumbai through Demand Draft or through (GRAS- Government Receipt Accounting System) as per the required format.

On scrutiny of Budget it was noticed that the department had deducted the following amounts towards insurance.

Year	Amt deducted as Co	ovt. insurance(Rs. in lakh)
2012-13	41.02	wt. msurance(Ks. in lakh)
2013-14	52.43	
2014-15	62.28	
2015-16	231.89	
2016-17	43.73	
2017-18	91.04	
Total	522.39	

However, the same was not remitted to the Director of Insurance, Mumbai, Maharashtra.

On this being pointed out, the department stated that one percent is deducted from the RA Bill of the contractor on account of penalty and as the department did not get the required CAR from the Government, the penalty deducted was not remitted to the Government.

The reply of the Department is not tenable as the amount recovered from the RA bills in respect of certain works showed 'Govtlnsuarance' and not penalty. As per the above mentioned Circular dated 01.04.2015, the amount of insurance should be deducted from the RA bills of contractors who have not obtained insurance from Director of Insurance and remitted to Government. The departments contention that penalty in lieu of insurance is not justified as the basis on which it was levied is not clear. Not following the due procedures has resulted in unauthorized retention of Government money by the Corporation.

Further progress is awaited.

Para 2: Non-deduction of collection charges of Rs. 41.21 lakh on Labour Welfare Cess.

According to the circular no-BCA 2009/\$\square\$\$ 108/fabour 7A/ dated-17-06-2010 issued by the Industry Energy and Labour Department of Government of Maharashtra, w.e.f. 1st July 2010, in respect of all works including construction works under Government of Maharashtra, Labour Welfare Cess (LWS) @ 1% of the total cost of the construction shall be deducted from the contractor's bill. The amount of Labour Cess so collected should be remitted to the Maharashtra State Building construction and Labour Welfare Board, Mumbai before 10th of the succeeding month (into the account no 004220110000153 of the Bank of India, Mumbai). The objective of the Labour Welfare Cess was to provide the facility for welfare activity for the non-organized construction labour so that construction labour can get social security scheme. Out of the collected amount of Labour Welfare Cess. One percent should be deducted towards collection charges and the rest should be remitted to the Government.

On scrutiny of labour welfare statement files, it was noticed that the total Labour Welfare Cess collected was remitted by MBMC to Labour Welfare Board, as detailed below.

(Rs. in lakh)

Year	Amount of LWC collected	Amount remitted	1% LWC towards
2015-16	1575.21	1575.21	
2016-17	1566.99	1566.99	15.75
2017-18	978.98	978.98	15.67
TOTAL		4121.18	9.79

The reasons for non deduction of collection charges of Labour Welfare Cess was called for.

In reply the Department stated that the amount would be demanded from the Government or the amount would be adjusted against coming labour welfare cess demand.

Further progress is awaited.

Para 3:Outstanding advance of Rs. 57.39 lakh/-

As per provision contained in Rule 189 of the Maharashtra Municipal Accounts code, 1971 transactions relating to advances is to be recorded in Advance Register maintained in Form 147 which will be given/adjusted to municipal officials departmentally. After adjusting the accounts/voucher rendered by concerned official the outstanding balance, if any should be drawn up at the end of each year and carried forward to the next year. Also the advances are unnecessarily blocking funds. Abnormal delay in recovery /adjustment of Advances noticed during scrutiny of Advance Register is as detailed in Annexure-1.

This is an illustrative statement and not exhaustive one as the cases upto March 2018 has been taken only. In most of the aforesaid case, advances were given for short term requirement and should be recouped at the earliest.

The reasons for abnormal delay in adjustment / recovery of advances after lapse of over one and half years were called for.

In reply the Department stated that the outstanding amount would be recovered from the concerned employee and the same will be intimated to audit.

Further progress is awaited.

Para4: Irregular implementation of Defined Contribution Pension Scheme (DCPS).

As per Rule 363ofMunicipal Account Code 2013, recoveries on account of Pension or Provident Fund subscription shall be made from the pay bills. Further as per Rule 466 the primary responsibility of the Chief Officer is to ensure that the procedure prescribed in respect of Contribution to Pension or Provident Fund or other similar Funds for Employee Welfare are fully followed as prescribed by Appendix IV or Appendix V or as required by the Act or Rules framed there under or by the directions of the Government

As per Appendix IV of Rule 466, if a Municipal Council has established a Pension fund, the contribution to such fund by the Municipal Corporation and the interest earned on the fund shall be adjusted in the Municipal accounts on due dates and the contribution payable if any by Municipal Officers or servants shall be recovered monthly by deductions from their pay bills. Pension fund should be under the Administrative control and administration of the Municipal Council. The Municipal Council shall as soon as practicable invest all accumulated Funds, of the Pension Fund in Government securities within the meaning of clause (a) of section 2 of the Indian Securities Act, 1920 or in the securities of the natures specified in clauses (a), (c) and (d) of Section 20 of the Indian Trust Act, 1882, through any bank approved for the purposes of Section 99 of the Act, subject to the limits prescribed by the Government from time to time.

It was observed from departmental records that Defined Contribution Pension Scheme was implemented to the employees recruited on after 1.11.2005. However, Rules published vide Government Resolution, Government of Maharashtra; Finance Department No.CPS 1007/18/SER4 dated 7th July 2007 in relation to DCPS is not followed.

According to DCPS 10% of salary plus DA is deducted from employees salary and the same amount is contributed by Government and is invested with a separate record keeping agency and interest earned on it from the investment is credited to the account of account holder. No withdrawals are allowed except in case of death.

However, it was observed from the departmental records for the years from 2015-16 to 2017-18, deduction on account of DCPS was not invested in Government securities and only part of the amount was invested in fixed deposits in scheduled banks. It was further noticed that Department calculated interest rates at 8.7%, 8% and 7.6% for the years 2015-16. 2016-17 and 2017-18 respectively applicable to Provident Fund Scheme declared by Maharashtra State Government. It was also observed that in some cases withdrawal from DCPS was also allowed for employees who resigned from service. This resulted in incorrect adoption of interest rates and non investment of pension fund in Government Securities and excess payment to employees.

In reply the Department stated that the amount has been invested in nationalized bank. Regarding the investment into the Government Securities, after receiving necessary guidance from the Government the necessary action would be taken.

Further progress is awaited.

Para 5: Non observance of provisions of Municipal Account Code, 1971

As per Rule 25 to Municipal Account Code 1971, the Municipal Corporation shall maintain separate accounts in respect of following funds:

- (i) General Fund
- (ii) Education Fund (Where there is no Education Board)
- (iii) Transport Fund
- (iv) Water Supply and Sewerage Fund
- (v) General Provident Fund
- (vi) Pension Fund
- (vii) Tree Authority Fund
- (viii) Salary Reserve Fund
- (ix) Woman and Child Welfare Fund
- (x) Economically Weaker Section Fund
- (xi) Sinking fund
- (xii) Any other fund as maintained by Municipality

However, transactions relating to General Provident Fund and Pension Fund are not routed through the separate funds maintained for the purpose. Further, no sinking fund for capital assets is maintained separately.

As per Rule 26 to Municipal Account Code, 1971 the following instructions are to be observed while preparing budget estimates.

i. The budget estimate shall be for what is expected to be received or paid during the year and not for demands or liabilities likely to fall due within the year.

ii. All existing liabilities which cannot be liquidated before the commencement of the year for which the budget is being prepared shall be ascertained and provided for.

50.

- iii. The estimate of income should be based on a comparison or the last three years receipts. The estimate from taxes and other sources for which there is a fixed demand should, however, be limited to the average of three years' receipts or to the year's demand plusa reasonable percentage of the average arrears, whichever is less.
- iv. The estimate of total expenditure should not exceed the average of actual receipts of the previous three years or the estimated receipts of the budget year whichever is less.
- v. The estimate of expenditure on fixed establishments as well as fixed monthly recurring charges on account of rent, allowances etc, should be made according to actual sanctioned scale, irrespective of savings.
- vi. For contingent expenditure, the estimates shall be based upon the average actual expenditure of the past three years, exclusive of any special items of expenditure that may have been incurred during those years.

 vii. The proposals for additional design and the continuous proposals for additional design.
- vii. The proposals for additional taxes, fees, etc., under sub-rule (I) of rule 25should be such as to cover the whole of the anticipated expenditure and to leave the minimum cash balance specified in rule 27.
- viii. If there are any abnormal variations in fluctuating receipts and charges, brief explanations for such variations shall be given.
- ix. Invested funds of the Council shall be shown separately in the opening and closing balances. Particulars of investments as obtained from the investment register shall be indicated fund wise, giving the amount invested in Government promissory notes, fixed deposits, etc., with the rate of interest in a foot-note.

During scrutiny of budget estimates it was noticed that for the years 2015-16 to 2017-18, the budget estimates were not prepared as per Rule 26 to Municipal Account Code 1971 i.e. based on the average receipts/expenditure for the past three years and no explanation was given for the variation.

Invested funds fund-wise are also not shown separately with the opening and closing balances in the budget estimates.

In reply the Department stated that the required funds have been maintained as per Maharashtra Municipal Account Code, 1971. Further, it was stated that in the Budget estimates, the estimated receipt and the estimated expenses have been maintained. However, the amount of investment and the opening balance and closing balance is not shown in the estimates.

Further progress is awaited.

Para 6: Variation in interest earned on investments in the years 2015-16, 2016-17 and 2017-18

It was observed from the annual account of the years 2015-16, 2016-17 and 2017-18, theinterest earned from investment was as follows:

(Rs. in lakhs)

Year	Interest earned
2015-16	399.73
2016-17	1770.11
2017-18	925.18

In this connection, the huge variation in interest earned was called for.

In reply the Department stated that the amount is kept in bank in terms of FDR which is earning maximum interest. During the year 2016-17, the FDR for maximum days was made as compared to the years 2015-16 and 2017-18 so the interest earned is more in comparison.

The reply of the department is not tenable as the department did not mention the exact no. of FDR with their maturity (in days).

Further progress is awaited.

Para 7: Non allocation of ward wise funds.

During scrutiny of budget prepared by the MBMC, it was noticed that the fund have not been allocated ward committee wise since 2012-13 to 2017-18. In the absence of the ward wise allocation of funds there is possibility of diversion of funds to a particular ward. The reasons for non allocation of funds ward wise were called for.

In reply the Department stated that the Department did not allocate ward wise funds up to 2017-18. Further the Department prepared Budget estimates ward wise for the year 2018-19.

Further progress is awaited.

Para 8:Unclaimed lapsed deposit Rs. 1.26crore

As per Rule No. 190 clause (1) of chapter XII of the Maharashtra Municipal Account Code, 1971 all deposit received shall be recorded in form No., 147 Clause (2) of the said rule, states that the outstanding balance of each deposit at the end of the year shall be carried over to the register as each transaction occurs. The total amount of deposit received and refunds made during the years shall be agreed with the total credits and debits under the heads "Deposit".

Clause (3) of the said rule states that all balance unclaimed for more than three financial years from the due date of refund, shall at close of each year lapse to the Corporation and to be credited to the credit of municipal fund under the head "Miscellaneous –Other items- Lapsed Deposit".

On scrutiny of records it was noticedthat the amount of Rs. 1,26,47,951/- for the period from year 2012-13 onwards remained unclaimed but not credited to municipal fund as lapsed deposit. (Annexure – II)

The reasons for not crediting the above lapsed deposit in municipal fund was called for.

In reply, the Department stated that if the deposit amount is unclaimed for more than three years than the amount would be transferred to the General fund of the Corporation, compliance of the same would be intimated to audit.

Further progress is awaited.

Para 9: Non-preparation of Annual Report and Financial Statements

As per Para 31.2 of National Municipal Accounting Manual (NMAM) governing the Urban Local Bodies (ULBs) stipulates preparation of the Annual Administrative Report and Statement of Accounts by the ULB every year. The report shall be in such form and shall obtain such information as the Standing Committee may from time to time direct. Further, according to Para 31.3 of NMAM, preparation of Financial Statements comprising of various reports is the responsibility of the Head of the Accounts Department. However, other reports such as Auditors Report and Municipal Commissioner's Report on the Financial Statement shall be prepared by the Municipal Auditor and the Municipal Commissioner respectively. As per Para 31.4, the Annual Report of the ULB shall include the following.

- a. Financial Statement consisting of (i) Balance Sheet (ii) Income and Expenditure Statement (iii) Statement of Cash Flow (iv) Receipt and Payment Account (detailed as per the Account Heads) (v) Notes to Accounts (vi) Financial Performance indicators.
- b. Report of the Municipal Chief Auditor (MCA).
- c. Municipal Commissioner's (MC) Report on the Annuai Financial Statement and the qualifications and comments made in the Report of the MCA.
- d. Standing Committee's Action Taken Report on the qualifications and comments made in the Report of the MCA and the Report of the MC.

As per Para 31.6, the ULB shall also prepare the Financial Statements like the Balance Sheet. Income and Expenditure Statement, Statement of Cash Flow and Receipt Payment Account at the end of each Quarter. Balance Sheet shall disclose figures as on date for the current year. Income and Expenditure Statement, Statement of Cash Flow and Receipt Payment Account shall disclose Quarterly Figures and progressive year-to-date totals and the Figures of the Corresponding Quarter of the previous year and Quarterly movements in various Accounts. In addition, the Income and Expenditure Statement shall also disclose the Annual Budget Figures. In respect of the Accounting Year, the ULB shall prepare all the Statements and report specified in Para 31.3.

On scrutiny of records it was noticed that MBMC had not prepared the above mentioned Financial Statements for the years from 2013-14onwards.

The reasons for non preparation of above Financial Statements was called for.

In reply the Department stated that the as per the Standing Committee Resolution No. 09 dated 10th October 2002 the annual account was maintained by the Corporation.

The reply of the Department is not tenable as the Department had not prepared the above mentioned income and expenditure statement, profit and loss account and the balance sheet as required as per National Municipal Accounting Manual, 2007.

Further progress is awaited.

Para 10: Unspent balances under various schemes.

MBMC receives various grants from the Government of Maharashtra (GoM), Government of India (GoI), and self funds received from taxes levied by the MBMC. The Budgetary provision is made for the year and accordingly it is expected to spend the grants in the same financial year.

On Scrutiny of various Cash Books, it was noticed that huge amount are lying unspent as on 31/3/2018, details of which are shown below:

Sr. No	Name of the Cash Book	Account No.	Name of the Bank	Balance of Cash Book as on 31/3/2018
1.	VikasNidhi	60280804140	Bank of Maharashtra	1824151
2.	VikasNidhi	015711002321	Dena Bank	1046046
3.	Rasta Nidhi	008520100007394	Bank of India	48513918
4.	JNNURM	392801010050545	Union Bank	16303
5.	13th Finance Commission	446459194	Indian Bank	788953
6.	Dalit VastiSudharana	09951011000996	O. B. C. Bank	7906196
7.	MLA Fund	008520100008099	Bank of India	38529472
8.	MP Fund	536104000127110	IDBI Bank	3812200
9.	Swach Maharashtra Abhiyan	19730200000110	IOB	19343535
10.	BSUP	2468201005941	Canara Bank	5903168

	211113333	7527.7773	Total	36,49,68,131
17	D.P.Road	752946473	INDIAN Bank	25240026
16	AmrutYojna (Jalwahini)	343102000000144	IOB	136386614
15	AmrutYojna (Harit Area Development)	343102000000222	IOB	1784182
14	AmrutYojna	915010056448041.	AXIS Bank	4294114
13	Rajeev AwasYojna	912010057922817	AXIS Bank	32130396
12	Tourism Development	34310200000143	IOB	10000000
11.	Maharashtra ShasanNagaruthanAbhiyan	06651450000034	H.D.F.C. Bank	27448857

It was, however, noticed that the unspent balance of Rs. 788953/- was lying in 13th Finance Commission (FC) bank account. Due to laps of time (31.03.2018) of 13th FC, this unspent balance should be refunded to the Government of Maharashtra.

Reasons are not refunding the unspent balance of 13th FC to GOM and none utilization of grants in the financial years was called for.

In reply, the Department stated that the unspent balance would be spent in the coming year.

Further progress is awaited.

Para 11: Excess provision in "Corporator Fund" made in Budget.

According to the Circular no-AMC/14200/2264/Pra. Kra-144/UDD-24 dated 26 February issued by Urban Development Department, Government of Maharashtra, that the provision to the "Corporator Fund" shall be maximum 2% of the Estimated Income during the particular year in the Budget estimate.

On scrutiny of Budget it was noticed that MBMC had made excess provision under "Corporator Fund" during the period 2015-16, 2016-17 and 2017-18 as detailed below.

Amount (Rs. in lakh)

Year	Revenue (Budget Estimate)	Actual Revenue	As per norms Corporator Fund 2% of BE	Corporat or Fund as per BE	Excess Corporator Fund.
2015-16	43285.68	33521.46	865.71	1000.00	134.29
2015-10	45182.00	35237.41	903.64	1500.00	596.36
2016-17	43675.15	36465.39	873.503	1500 00	626.50

The reason for making excess provision in "Corporator Fund" was called for.

In reply the Department stated that this matter would be referred to the Standing Committee for necessary action.

Further progress is awaited.

Mikelahamater cons. (ir Brairy-bhavandar municipal corporation/mbnuc- 1864 cafe mbnuc 2015-2018 de

Para 12: Excess interest on Provident Fund accounts paid to the employees in Municipal Corporation.

As per Maharashtra Municipal Account Code 1971, Rule 134 Provident Fund Account shall be kept for each subscriber separately and shall show the amount of his subscription, the Municipal contribution if any and interest accrued thereon. The recovery of advances from the Provident Fund shall also be watched through the Provident Fund Ledger in Form 98. A Provident Fund Cash Bock shall also be maintained in Form 100 to show the balance at the credit of the Provident Fund Account.

During scrutiny of records, it was observed that the Provident fund deducted from the employees was invested in fixed deposits by maintaining a separate fund. As per Form 100 to Rule 134, interest should be calculated at the rate accrued on fixed deposits duly deducting interest on loans. Average rate of interest on fixed deposits works out to 7.25% in 2015-16, 7% in 2016-17 and 6.75% in 2017-18. However, Department calculated interest rates of Maharashtra State Government at 8.7%, 8% and 7.6% for the years 2015-16, 2016-17 and 2017-18 respectively and not as per rates of interest on invested fixed deposits.

Department replied that interest on PF was calculated at the rates decided by the Maharashtra Government vide GR dated 11th January 2018. Department's reply is not acceptable to audit as the GR is applicable State Government employees and not to local bodies. Further, as per Form 100 of Maharashtra Municipal Account Code 1971, interest should be calculated at the rate accrued on fixed deposits duly deducting interest on loans.

Further progress awaited.

Para 13: Contributions of Pension Fund by Municipal Corporation and payment of Pensions to retired employees

As per Maharashtra Municipal Account Code 1971, Rule 135 and 136 if a Corporation has established a Pension Fund, the contribution to such a fund by and interest earned on the fund shall be adjusted in the Municipal accounts on due dates and it shall contribute at one ninth of the average cost of the post and the amount of the contribution and shall be added to the establishment bill and paid from the Municipal Fund for credit to the Pension Fund immediately after the monthly establishment bill is cashed. Further the pension payable to the retired employees shall be debited from the Pension Fund and not the General Fund.

Serutiny of the records revealed that no contribution was made to the Pension fund for the years 2015-16 to 2017-18. Further, it was noticed that the Pension was paid from the

Municipal Fund and not against Pension Fund though an amount of Rs. 32.13 erore was available in the fund. It was also not clear whether the department in the past contributed to pension Fund with one ninth of average cost of the post for paying Pension to retired permanent employees.

Department replied that 1/9 of the salary of the employees was contributed to Pension fund and deposited in fixed deposits in Bank of India. However, from the investments table, it was seen that no new investment was made in the years 2015-16 and 2017-18

Further progress awaited.

Part III: Follow up on findings outstanding from previous reports

Inspection report for the period 2011-12

Para 4: Loss of revenue of Rs. 34.62 crore on account of Escort Fee

Para retained for full and final compliance

Inspection report for the period 2013-15

Para 1: Unauthorized expenditure / diversion of fund from Development fund to the Corporation's General fund to the tune of Rs. 71.68 crore.

Para retained for full and final compliance

Para 4: Irregular utilization of Fire Protection Fund Rs.10.58 crore

Para retained for full and final compliance

Part IV: Best practices

- Nil-

Part V: Acknowledgement

All requisite records called for by audit party were produced timely by the concerned Department staff and Shri.S.K. Gholap, Accounts Officer played an important role in producing the records.

Sr. Audit Officer/SS - I

Annexure-I

Sr. No.	Name of the Party	Particular of advance	Date of	Amoun
1.	Shri BaluVingiyam	Medical Advance	advance	(Rs
2.	Education Board	Teacher's day	04/05/2009	6000
3.	Dr.B.D.Chakor	Pulse Polio	15/09/2010	9000
4.	Dr.B.D.Chakor	Hospital Contingencies	15/10/2010	156780
5.	Dr.B.D.Chakor	Pulse Polio	16/10/2010	50000
6.	Dr.B.D.Chakor	Pulse Polio	30/10/2010	157260
7.		Tuise Pollo	24/11/2010	157260
8.	Dr. NandkishorLahane	Health Seminar	2///2/2011	
9.	Dr. NandkishorLahane	Pulse Polio	24/12/2010	30000
10.	Dr. NandkishorLahane	Pulse Polio	31/01/2011	163830
11.	Dr. NandkishorLahane	Pulse Polio	15/02/2011	161430
12.	Dr.PriyaSujitPhadke	Pulse Polio	23/02/2011	9000
13.	Shri NageshIrkar	World Environment Day	31/03/2011	163860
14.	Shri HansrajMeshram	World Environment Day	24/05/2011	25000
15.	Chief Medical Officer	Pulse Polio	24/05/2011	25000
16.	Shri RajkumarGharat	T.A. Advance	27/05/2011	162330
17.	Shri VasudevShirwalkar	Election Advance	27/07/2011	20000
18.	Dr. PramodPadwal	Hospital cloth washing	20/03/2012	50000
19.	Dr. PramodPadwal	Health Seminar	27/03/2012	20000
20.	Dr. PramodPadwal	Pulse Polio	27/03/2012	10000
21.	Dr. PramodPadwal	Pulse Polio	· 21/04/2012	179700
22.	Shri AvinashJadhav		21/04/2012	209780
23.	Shri DadasahebKhatre	Emergency Advance	21/05/2012	50000
24.	Shri ChandrakantBorse	Emergency Advance	21/05/2012	50000
25.	Shri HansrajMeshram	Emergency Advance	21/05/2012	50000
26.	Md. ShaiyadAjharMahiuddin	World Environment Day	29/05/2012	10000
27.	Shri PrashantKeshrinathPatil	Medical Advance	08/06/2012	150000
28.	Shri DilipJagdale	Election	19/06/2012	50000
29.	Shri PrashantPatil	Election	17/07/2012	50000
30.	Smt. LoretaGadge	Election	17/07/2012	25000
31.	Shri DipakSawant	Allowance	06/08/2012	2200
2.	Shri Anil Rathod	Allowance	13/08/2012	525000
33.	Dr. PramodPadwal	Allowance	10/09/2012	40000
34.	Shri Prashant K. Patil	Hospital Furniture	17/09/2012	199669
	Dr. PramodPadwal	Hospital Furniture	18/10/2012	25000
-	Shri Prakash P.Patil	Pulse Polio	09/11/2012	211280
	Dr. PramodPadwa!	Repair and Furniture	21/12/2012	14582
-		Repair and Furniture	03/01/2013	6200
	Shri Ramchandra Ausadkar	Postal expense on LBT	30/01/2013	6375
	Shri Dhananjay V. Kanoj	Fire Advance	04/06/2013	50000
	Chief Medical Officer	Advance	10/07/2013	15000
	Shri R. M. Pardeshi	Xerox	05/09/2013	25000
	Medical Health Officer	Advance	08/10/2013	10000
-	Shri Anil Rathod	Advance	18/12/2013	50000
-	Smt. DelsiKoli	Advance	07/01/2014	10000
	Shri K.S.Satpute	Advance	20/01/2014	20000
	Shri, HemantPatil	Advance	29/03/2014	10000
	Shri. Alagumany	Advance	29/03/2014	2060
	Shri SwapnilSawant	Advance	02/06/2014	50000
	Medical Officer	Advance	25/06/2014	10000
	Smt. DipaliPawar	Advance	03/04/2014	30000
1.	Shri ChandrakantBorse	Advance	07/01/2015	50000

52.	Shri HemantPatil	Advance	19/01/2015	15000
53.	Shri DyanandGade	Advance	22/05/2015	10000
54.	Shri Ganesh Gadge	Advance	22/05/2015	563:
55.	Dr. PramodPadwal	Advance	30/06/2015	15000
56.	Smt. DipaliPawar	Advance	30/06/2015	500
57.	Shri Prashant K. Patil	Advance	16/07/2015	2500
58	Shri AvinashJadhav	Advance	07/11/2015	1500
59.	Shri VasudevShirwalkar	Census	07/11/2015	1500
60.	Shri SwapnilSawant	Census	07/11/2015	1500
61.	Shri DilipJagdale	Census	07/11/2015	1500
62.	Shri DilipRanvare	Fire Advance		
63.	Shri DosanDholya	Fire Advance	24/11/2015	1000
64.	Shri Manvel Demalo	Fire Advance	24/11/2015	1000
65.	Shri SadanandPatil	Fire Advance	24/11/2015	1000
66.	Shri KhemrajGahane	The state of the s	24/11/2015	1000
67.	Shri SaradPatil	Fire Advance	24/11/2015	1000
68.	Shri MakrandFulzele	Advance	04/12/2015	124
69.	Smt. SarmilaGaikar	Advance Advance	12/01/2016	5000
70.	Shri DilipUgadhe	Advance	28/01/2016	500
71.	Shri S. B. Deshmukh	Edu. Advance	12/02/2016	15000
72.	Shri NarendraChavan		01/04/2016	1000
73.	Shri S. B. Deshmukh	August Advance Stationary	06/08/2016	2169
74.	Shri, R.N.Mukane	Arbitration work Adv.	06/03/2017	4000
75.	City tuberculosisOfficer	Advance	23/11/2016	2000
76.	Shri SandipShinde		19/07/2016	26066
77.	The same of the sa	Water Supply Pro.	28/04/2017	12500
78.	Shri RajkumarKamble Shri RamuBamble	Water Supply Pro.	28/04/2017	12500
79.	A STATE OF THE PROPERTY OF THE	Court Case Adv.	21/06/2017	1043
80.	Shri Nagesh R. Virkar Shri LahuChoudhari	Tree Plantation Adv.	07/07/2017	5000
81.	Shri BhargavPatil	Election	26/07/2017	5000
82.	Shri DasrathHandore	Election	26/07/2017	5000
83.	Shri JiterndraKamble	Election	26/07/2017	5000
84.			26/07/2017	5000
-	Smt. Dipali Joshi	Election	26/07/2017	5000
85.	Shri BaburaoBagh Shri JiterdraKamble	Election	26/07/2017	5000
86.	Charles and the Charles and Ch	Election Allo.	10/08/2017	5000
87.	Smt. Dipali Joshi	Election Allo.	10/08/2017	5000
88.	-Shri SachinSurve	Election Allo.	10/08/2017	5000
89.	Shri NageshSankhe Shri LahuChoudhari		10/08/2017	5000 5000
90.		Election Allo.	10/08/2017	5000
91.	Shri BhargavPatil Shri DasrathHandore	Election Allo.	10/08/2017	5000
92.		Election Allo.	19/08/2017	5000
93.	Shri SachinSurve		18/09/2017	5231
94.	Dr. BrijeshPatil	Pulse Polio	25/10/2017	40600
95.	Smt. Dipali Joshi	School Comp. Adv	21/09/2017	10000
96.	Shri Rahul Boir	Adv. for Nutrition Rehabilitation Center	06/01/2018	2000
97.	Smt. ManjariDemallo	Mayor Council to Travel		15000
98.	Shri Anil AnantKavade	Medical Expense Adv.	19/01/2018	5000
99.	Smt. Dipali Joshi	Sports Adv.	23/01/2018	
100.	Dr. Brijesh Patel	Pulse Polio Adv	24/01/2018	5431
101.	Dr. Anand Panchal	Maintenance of Hospital	23/03/2018	10000
102.	Shri DyanandGade	Purchase of Ambulance	31/03/2018 Total	573957



MIRA BHAYANDAR MUNICIPAL CORPORATION

Form No. 147 (Rules 189 and 190 (1))

ACCOUNT DEPARTMENT

DEPOSIT REGISTER (जुरला अनामत)

Reis	प्रसम्बन्धे नाव	तेशिया	भवती अ.	1164	एडिल	4	qq.	जुल	बोगस्ट	लप्टेंबर	allectes	नोसंबर	विशंवर	पानेशरी	केंद्रवारी	मार्थ	परतकेड	y•व. क.	दिशंक	firew
	3045-1041	तपशिख											-	730			-	-		-
12 04 2012	में, रहम सम्बंद म्टरपयनेस		602854	146370										1,200			1			146
	चे, इक्देव राज्यीका		602991	5000						2000				500			1			
	वे अरेपनार देवराग्यर्थ		606108	10578							-	-		120			0	-		10
	थे. अन्यक्षंत्र धन्यद्		606127	53201										-03			1 0			53
- Participate and a second participation of the second	थे, वस्तावस्य प्रातेषः		606135	94900										1 30			1 0			94
26,04,2012			606142	25085										9						- 25
26.04.2012			606149	9875							100 Lane			1 3			1			9
02 05 2012	वे. पुश्चक शिक्षीम कोट्रेक्टर आर्थन	1	598608	29993						G. Carlley			71000	78			1 - 0			29
15.05.2012	थे क्यूगुरु विकासमं प्रते प्रतिन.	1	606324	13950						- Million Section	7 2 2 2 2 2			- 29			1	-		13
16.05.2012	में, रक्षंत्र मूच रिज्ने, जेन्द्र विरुद्ध में	1	606355	44260						1.00	10000			1 4				18.3		44
18.05.2012		1	511532	5000								Section Control					0	-		5
	वे.म्बरहोर महागणको हिन्दी.	1	611634	5000							10.000						1 0			5
18.05.2012		1	511651	25000	-				1		1 5 175									25
23.05.2012	The state of the s	1	611716	47197	-						10 1000		177-1	1			0			47
	वं, प्रशासिक दूरमध्येत	1	598748	32084				-	1-1				198	1			1 0			32
18.06.2012		+-+	614953	56326												The second second	1	-		56
	में बंश देखीकांच किरद्ध	+	617628	2327									 	1			0			56
	वे वे के कव्यकार	+-+	615037	92838											20107		0			92
12.07.2012	THE RESERVE OF THE PARTY OF THE		620025	1905				-							ner.		1 0		-	1
12.07.2012		1	620027	227600													0			227
The state of the s	वं का एक इन्द्रशासकेक		620038	14071							1						0			1-1
The second secon	वे क्लेक्क्स द्वानावेट		620042	36000													0			36
THE RESERVE AND ADDRESS OF THE PARTY OF THE	5, 700 air desidans		620043	13414				1		× 11000							0			1 13
	वं अवंश मन्दरकायनंत्र		620052	16701										33			0			16
	थे स्टेंस म्प्रप्यनेस		620053	20134													0			20
The second second	थे राजान प्रयास प्राप्ति		620076	25000													0		-	25
	से शांका संश्राद से दर		620088	30300													0			30
	मं करण की मेगाव	1	620090	30000													0			30
and the second second second second	में मुक्त एएरफाउड़ोम	1	617770	9665	1				1					12			0			9
12.5-20.5-20.0-0.0-0.0-0.0-0.0-0.0-0.0-0.0-0.0-0.	में अस अन्य से इ ग्राहित	1	528341	9667										1 33			0			9
	में तथ है प्रोजेश्ट का विश	1	628354	19574													0			19
	à fugo nu von (nigre pie)		621287	7140	-												0			7
1.8.2012	-	1	628455	8741													0			8
	चे कांजीया जेरीसका पांड	1	521380	23100										1			0			23
	वे गोक्कांक्रका एजूर काम स	1	628761	26134					1					1 19			0			26
30.08.2012			621658	19891	 				1		1						0			19
30.08.2012	वे प्रक्रिक स्थापि	-	621662	208850										1 1			0			208
	वं क्रिक्सर इन्संबिरससंद्रम्	-	621663	19503	-				1		1	1					0			19
	वं स्थेक्टवी सञ्हर करण, स.स.	-	628828	20322				<u> </u>									0			20
	वे जानुराय स्वर्ण को आँ हो	1	636258	5000				1									0			5
	में इन्हेंक्सिन के हैंन	-	636286	23478			-				1						0			23
06.09.2012		-	636287	15000	-			1			1						0			15
	में नकेंद्र कुटा करें 15,सें सा	-	636859	5000	 												0			5
	वं विकृतक इति, प्रणी	1	636865	98200	1				1					- 3			0			98
	d fegeria fia sen	1	636867	1030900	-	-		1			1			1			1 0			1030
				7683	-		-	1				-		7	1		0			7
	वं स्थानक इन्हरप्रायनंत्र	-	627019										-	-	-		1 0	-		44
	यं बारको पूर्वीत्या क्षीत था वित्र सं, ब्लूट पर भोग स ध		637061 637065	44ê00 10000	-	-					4		-				1 0			10

B

							ola	चुले चुले	जीवार	सर्दश	व्यक्टोबर	नंतंत	डिसेयर	जाने वारी	केंद्रुवाली	व्यार्थ	परतके व	प्रणा, छ.	रिनांश
दिनांक	इसमाने नाव	हेबीमा तपशिल	चावती ⊯.	1.983	एकिन	-	,	-	-								. 0	-	
	वे अंतरंबी पन्। अग.स.स.		629094	19537				-							-		1		
10 2012	वे अपन्या वन् सन्ताता	1	629162	2482											-		1		
10.2012	वे अवेषका वहन केवोर्टन		629183	8376		-		-									1		
10.2012	में में हैं हमार क्षेत्रेक्ट	1	629187	7562				-									1		
.10.2012	वे, धन्यत्री गनदृश्यान	+-+	637297	11080		-		-	1						-		1		
9.10.2012	में क्लीत जी, बोरकर	+	638819	28020				-						-	-		1		
2.10.2012	वे वर् हेज्यवर्ग	1-	638943	10000				-	-										
5 10 2012	of the business market	1	638903	41905				-	-					-	-				
4 40 2012	चे चन्नेन प्राधन	-	638920	4000		-		-	1									0	
4 44 2012	14 Shada Batten ar aer	-	645723	58816				-	1					-				0	
1 11 2012	n miche baece at ter	-	639151	60448				-	+ -					-			-	0	
20 44 2047	े वे सार्ग्य देक्श्यम	-	632027	14400		-		-	+				-	-				0	
29.11.2012	थे, क्रम्यांच शहरत प्राप्ति.	+	645736	52325			-	-	1						-		1	0	
30.11.2012	र वे वृद्दे हका प्रोकेश प्र.ति.	+	645741	49647	-		-	-					1	-	-			0	
30.11.2012	2 of Steam great, se, St.	-	645786	499			-	-	-					_			-	0	1
4.12.2012	में कि को शर्मक अरेख हैं।	-	645798	8306			-	-	-									0	1
5 12 2012	रे आह जार कलर	4	642264	24017			-	-	-						-		-	0	1
10 12 201	2 19 WEST PROSPECT	-	645920	17434				-	-									0	1
12 12 201	2 to survey 3-40	7.7	639239	19960					-						-		_	0	1
13 12 201	2 म. रसमानेरेजी वर्ष	-	639243	17370				-	-	-					-			0	1
13 17 201	2 of rin fullation	-	645981	25203					-	-					-	-		0	1
14 12 201	2 के बीवन देखत		646102	11855				_	-									0	+
20 12 20	12 वे सीमा उत्पादना		642364	24360				-	-							-		0	+
24 12 20	12 वि विकास बनाइक्शन	-	642465	28755				-	-	+								U]	_
27 12 20	12 वे अवस विरहत	-		19832															
28.12.20	12 वे ओ तिस्सी वस्तम	20 50	040350			110													

दर्स दर्भ दर्भ दर्भ दर्भ दर्भ दर्भ दर्भ दर्भ	व्य का. व्य का.	642471 642472 642473 642474 642606 653520 646177 642680 642778 653558 646395	9256 13125 27769 39375 34300 4546 7990 5000 5000 89091											केंद्राची		0	प्रमः, 6.		-
हर्ग इसे अ. इ. इ. अस्टर्ड कर केंद्र (जितिकारिक कर्ज़ करात पीत्रक (पार्ट्ड (पार्ड्ड (पार्ड (पार्ट्ड (पार्ट्ड (पार्ड्ड (पार्ट्ड (पार्ट्ड (पार्ट्ड (पार्ट्ड (642473 642474 642606 653520 646177 642680 642686 642778 653558	27769 39375 34300 4546 7990 5000 5000										155			0		-	
हमें अ क. ह. अस. ह. अस. ह. अस. ह. अस. ह. अस. हमें अस. हम		642474 642606 653520 646177 642680 642686 642778 653558	39375 34300 4546 7990 5000 5000							-	-	A CONTRACTOR OF THE PARTY OF TH	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2					4	-
अ क. व. अतार, कथा होता. जिति आर्टिंग सकते काम प्रिक्त प्रकार केंद्र स्थापिक (धाई इस्टेंग प्रदित्त होने कर्मा काम प्रकार प्रम्भ स्थापिक काम		642606 653520 646177 642680 642686 642778 653558	34300 4546 7990 5000 5000							1			1906			0			
स्थार्थका देखाः विनिध्याम् व्यवसं स्थातः वर्षिक् (व्यक्ते इस्टेंक व्यक्ति स्थातः स्यातः स्थातः स्यातः सः स्यातः स्यातः स् स्यातः स्यातः स्या स् सः स्यातः स्यातः स्यातः		653520 646177 642660 642686 642778 653558	4546 7990 5000 5000									-	76	•		0			-
निर्मित्रकारीय व्यवस्थे स्थात परिषद् १ पार्ट्वे १९८४ परिदेश स्थात स्यात स्थात स्यात स्थात स्थात स्थात स्थात स्थात स्थात स्थात स्थात स्थात स्थात स्थात स्थात स् स् स् स् स् स् स् स् स् स् स् स् स्		646177 642680 642686 642778 653558	7990 5000 5000										150			0			
काम व्यक्ति (वाहे इंदेंक व्यक्तिक कोटेक का पित कार कार कार कार कार कार कार कार कार कार	संजा.	642680 642686 642778 653558	5000 5000										135	-		0			
्याहे इत्येव प्यटिल होटेक प्रतीन क्या प्यट प्या. प्रत. क्या इत्याचिक प्रतीन इत्याचिक प्रतीन इत्याचिक प्रतीन	भ जा.	642686 642778 653558	5000			Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, whic							13			0			
हरेंच प्रारंत कोटेक प्रारंत कर कर पर, प्रा. क्रि. ज्योटेच प्रा. क्रि. इंटरप्राचनेस	व्यं का.	642778 653558	TORTON		The second							1000000	32			0			
कोटेक क्र.जि कार कार कार कार कार कार कार कार कार कार	संबंद.	653558	89091										75			0			
कर त्वर या. ज. तेत. त्कोटच च. तेत इंटरप्रायनीय	भ जा.												- 0	1		0			
न्वट यथः सः हितः न्वोटच सः हित इंटरप्रायमीस		646395	7302										138	*		0			
य्यः जः हितः स्वरोदयः जः हितः इंटरप्रायनीय			18816										179			0			
न्योदय ख. हेन इंटरप्रायमेस		646401	15515										1 19			0			
इंटरप्रायमेस		646548	49224											ž.		0			
		646558	21895										180	1		0			
pri .		654256	8871										- 55	5		0			
		654232	7106										3			0			-
पाटिल		646578	2500										1 3			c			
र रक्षायक्षेत्र		646582	8447							1			1.115	2		0		-	
नेबंदर के .इ. कि.	1	654273	39146					1			77.7		1			0			-
remail		654443	4551				1						120	-		0			
स्ट नवर्श		654444	6921		-		-			-			- (6			0			-
	1	654445	10827								-		10.00	-		0			
real		554446	56361										133			0			
करणेट्	1	654480	12582				-	-		-			147			0	0.600	100	Sec. 1
रप्रायमेश		654487	24818	-			1								71 - 12	0	22.53.59	Shirt San	
e weekte		654488	32820										-1	del .		0	10		
स्पर्यात.		653636	19963										110000			0		1 100	125 615
/	!	654513	28384										91	-		0	-	-	
कराव हेन	1	653643	44082										8			0	-		
ंटरप्राथ <i>ने</i> अ		654526	75000										30			0	-		
ri .	1	654528	13144									-	100	-		0			
nero a		654523	15210		1						-	-	151	-		0			
Desiration of the last of the		654534	15843						******				7.00			0		-	
PHOL		654535	25974							-					-	0	-	-	
enth;	+	654536	40329		-		-				-		-15	-		0	-		
स्ट् ^{क्} राहर	1	654568	10193	-					-		-		20			0		-	
र्वीनग्रहा	1	654572	7557										197			0	-		
етична	-	654602	10596				-						1			0		-	-
ट्रक्त	1	653648	61416	-	-		-							-		0		-	
क्षेत्र व्यक्ति	+	653653	11393				-						109	-		0	-		-
बन्नदुवसन् से	+	653659	19032					-					1995			0	-	-	
दर्भावनेस	+	653666	7480						Comments of the Comments of th				(97)			0		-	_
कर् <i>बा</i> ल	+				-							-	27.						-
ाजस [्] त्र	1-	653671	22838	-	-		-	-					- 3	-		0	-		-
	+	654640	16458							-			744	-		0	-	-	
(प्राथनेत वेंस्काट्स	-	654641	16623		-			-					- 3/	-		0		-	
The control of the co	-	654647	29970				-						(2)			0			
	-	and the same of th	THE RESERVE OF THE PERSON NAMED IN									-	145				-		
è	-	THE RESERVE AND ADDRESS OF THE PARTY OF THE	The second secon													-			
ń.	-		The second secon					-											
	-		THE RESERVE AND ADDRESS OF THE PARTY OF THE				-				-		1.5						
लावं	-	THE RESIDENCE AND RESIDENCE	THE RESERVE AND ADDRESS OF THE PARTY OF THE													0			
लास सर्वात	-	-	The second second second													0			
ल्बार्स सरकार विकारम			THE RESERVE OF THE PERSON NAMED IN													0			
लास सर्वात	1 1	The same of the sa	Annual Control of the local Co													0			
म्बर ायको ह			653:20 653:27 653:134 653:138 653:145 653:152	653120 8182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 653165 6365	653120 8182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 653165 6365	653120 8182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 653165 6365	653120 8182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 653165 6365	653120 8182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 653165 6365	653120 8182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 653165 6365	653120 8182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 653165 6365	653120 8182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 6	653120 6182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 653165 6365	653120 8182	653120 8182	653120 8182	653120 8182 653127 9392 653134 12071 653138 7323 653145 7994 653152 4411 653158 9599 653165 6365	653120 8182 0 653127 9392 0 653134 12071 0 653138 7323 0 653145 7994 0 653152 4411 0 653158 9599 0 653165 6365 0	653120 8182 0 653127 9392 0 653134 12071 0 653138 7323 0 653145 7994 0 653152 4411 0 653158 9599 0 653165 6365 0	653120 8182 0 653127 9392 0 653134 12071 0 653138 7323 0 653145 7994 0 653152 4411 0 653158 9599 0 653165 6365 0

7 :

t

٠.

Rviss	इसामाचे नार	वेनीशा सपश्चिम	पावशी अ.	EVER	एप्रिल	4	्राप	जुल	ऑगस्ट	सप्टेंबर	ऑस्टोबर	नीयोवर	विसंबर	जानेवारी '	केंद्रवाश	নাৰ্থ	-	T	
18.03.2013	थ, पर्वतिन्यः पर्वदेशः		653179	3863							-			18.51	- Zairi	-114	परतकेड	प्रमा. इ.	दिनांक
18.03.2013	वे. विकास एन्टरप्रायकोत		653182	15789				-			-	-					0		
18.03.2013	वे, विक्रवेश कान्द्र.		653189	8681	-		-		1		-						0		
18,03,2013	वे महं कपर		653195	6808					-		-						0		
18.03.2013	ये. कंतन के न्दर.		653203	15040					-								0		
18.03,2013	रे. गुल्कान एन्टरपायहोस		653208	11375					-		-						0		
18.03.2013			653214	18398					-								0		
	म् गर्नम हेन्द्रलयमं		653220	19666													0		
THE RESIDENCE OF THE PARTY OF T	रे एक एव कन्यट्रभाग	1	654686	29970													0		
The state of the s	५ विवृत् इंटरकावजीव		654687	11332	14.												0	1	
ACCRECATE VALUE OF THE PARTY OF	वे. विवृत् इंटरप्रावर्जन	+	654689	9015	-												0		
18.03.2013		-	654677														0		
INCOME AND ADDRESS OF THE PARTY	त्रे. विकास प्रकार, इस. हिन.	1	The second secon	29970													0		
THE RESERVE OF THE PERSON NAMED IN	में, राजानन कन्नहरूकान		653229	74672													0		
		1-1	653234	197618													0		
19.03.2013		-	653239	29740									The same of				0		
	र्थ, एस. एसं सन्बद्धकार		654701	29970													-		
The second second second	र्थ, एस. स्थ सन्दर्कात.		654702	44970													0		
the second second	र्व गजरान कव्हालाव	10.00	653677	56709			2.0										0	-	
The second second second	र्थः रोहीची इंटरप्रायकीव		653682	37076									-				0		
-	ये, तातीत एटरप्रायक्षेत	13.72	653253	7984							-						0		
22 03.2013	र्व निर्माण हन्द्रशासकारेत		653261	17008							1						0		
	मे पुरुष एटरचकोत		653264	4767								-					Oj		
AND REAL PROPERTY AND ADDRESS OF THE PARTY O	में. यह क्ष्टरप्रायकेत		653270	17090	-						-						0		
22.03.2013	र्थ केमरी अंग्ड कन्परी		653276	30394							-						0		
22 03 2013	ये, सर्व क्लेश संदय्ह,		653279	30757			-										0		-
22.03.2013	र्व अव्यव्हें मार्वेदिन अन्द्र स		653286	~ 56937			11000000										0		
22.03.2013	वं एक्ट्रेट हिंद कार्या		653290	7924													0		
25.03.2013	र्थ शहर हम कनदूत्रकार		654857	29970													0		
25.03.2013	वे एक एव कन्यद्वकार	1	654852	29970													01		
25.03.2013	में एस एम कन्स्ट्रक्रम		654859	2997C		-											0		
25 03 2013	र्थ एक एक कास्तुबस्ताः	1	654860	44970		-											0		
THE RESERVE OF THE PERSON NAMED IN	ये एक एम कनाटुकान		654861	10470	-	-											0		-
The second second second second	व. गुरु, गुण करनदुवकान	+	654852	29970													0		
	वे तक श्रम कर्माहमारा	+-+	The second section is a second	Commence and realistic colors in colors											-		0		
	ये एस एम कन्सर्थकान	+-+	654863	23970										-			0	-	
The state of the state of the state of	दं तुत्रः इस सम्बद्धकान	1	654864	29970		-								-	-				
The second second	रं में एस कार्योग्यन करेंद्र	-	654865	29970											-		01	-	
	र्थ. क्षेत्रक नेटकरेक क	-	654871	44145										-			0		
The second second second second	THE RESIDENCE OF THE PARTY OF T	-	654882	25500										-	-		0		
THE PERSON NAMED IN	र एनकावरो अंतर्रात्सर ॥ लि	-	653324	24900										-		-	0		
THE PERSON NAMED IN	र्थ पुरुषक इंटरशावनीय		654907	9847								-		-	-		0		
-	र्ग पुरवपन इंटरप्रक्रवेश	-	654908	28315										-			0		
The state of the s	र्भ. पुश्चक इंटरशक्तक		654909	6644										_	-		0		
The Person of th	र्थ. पुरुषः इंटरप्रकरोध		654911	14947								-					0		
THE RESERVE AND ADDRESS OF THE PARTY OF THE	र्प पुरस्का इंटरप्रावनीत		654913	15937							-	-	-				0		
	वे, निरंजुव दालविका गण्डु भो.		654935	133514													0		
THE RESERVE AND ADDRESS OF THE PARTY OF THE	वं पुरवान ६८१आवनेस		654910	9966													0		
the same of the same of the same of	में, मुख्यन इंटरप्रायमेश		654912	22421													0		
	र्थ, पुरुषक इंटरफारचेल		654914	23906			777	-									0		
	मे.सम्बद्ध संदद्ध सल्लाम		653692	9788		-		-	-								0		
8.03.2013	थे. एक सम्बद्धित स्टब्स	1000	653695	17945	-	-	5012.000										0		
0 03.2013	रे. रन्तरं अन्तरंकार		653332	3670		-	-										0		-
The State of the Landson State	थे, एक हैं, फ्रीनेक्ट का छिन		653338	:77934			60										0	-	
Territoria de la constitución de	र्थ. हिच्ची इंटरप्रायमेस	1	653344	55492											-		0		
	थे. गणेज देखलातं		The second secon				1								-	-			
The second second second	में भार भेग्द्र की इन्छत्र में		653357	24786													0		
	न कार्या केंद्र केंग्रिके	-	353353 *	51193													- 0		
0 03 2013	TOTAL BUT STORE		653373	52683							-			1			0		

रिनांक	इसमाचे नाथ	डेबीबा तपशिल	पानती छ .	रक्षण	एप्रेस	4	जुन	जुलै	ऑगन्ट	सन्देश	स्रांक्टोबर	नांकंबर	डिसेंबर	जानेश्वरी	फेब्रुवारी	मार्थ	परतकंड	141, 26,	বিশাস্থ	T
THE RESERVE OF THE PARTY OF THE	मे. युक्तान इटरप्रायमेश		653379	122128			12+			4					-		0			+
30.03.2013	वे गणनन कन्दरशतन		653286	95703										134	-		0			+
30.03.2013	-		653391	35422										2500			0			+
	वे जिसांग इवाव, आ. विन.		653397	76864			III.							0.54			0			+
	ये. एकता कायद्वसम्		653402	20503										1,136.60			0	-		+
30.03.2013			653408	20522										1850			0			+
	वे. वह क्टरप्रक्रित		653412	40623										17900			0			+
	में, रक्ष स्टरप्राकार्य		653419	22958										1904			0			+
	में, केटार नाव कानटू.		653426	27540										36			0	-		+
	थे. श्रीनी कन्दर्कतन		653433	59275										15,89		T	0		-	+
-	में, रतवर्थित अंग्ड क्रदशं		653440	31624										335			0			+
-	वे. मन्त्रप्य सन्बद्धकान		653448	36093										107			0		-	+
The second secon	ये. शहरेड असर्विनग्रहम		653467	37559										12.0			0		COLUMN TO SERVICE	+
30.03.2013	ये. रिच्दी इंटरप्राक्त्रोस		653474	28522										32			0			+
30.03.2013	वे विश्व इंटरणयनेव		653481	20942										165			0			+
30.03.2013	वे. कि.एस. रणदिवे		653492	2875										35			0			-
30,03,2013	र्थे. युटिलिटी इरटरप्रकानेत		653498	6917										700			0			+
30.03.2013	ने. राजेश करने		862804	31555										35			0			+
30.03.2013	वे. पुरवकन इंटरप्रायमेश		662809	6937									-	- 1			0	-		+
30.03.2013	वे. तम् कन्दर		662815	17344										-			0			-
30.03.2013	वे गणेश डेक्टन्यमं		562827	35335										- 4				-		+
30.03.2013	वे सामावस कम्प्रदेशान		562842	8237								-					0	-		-
30.03.2013	वे. एन. एव एन्टरप्रवक्रीय		562849	6976									-	- 6			0	-		\vdash
30.03.2013	वे. विपरीका इंटरप्रायनेक		662856	8176										2	-		0		-	-
30.03.2013	वे. श्रीगणेश इंटरप्रायणेस		662862	4534										-		7	0			-
30.03.2013	वे पाचको कन्द्रशान		562870	6118							-		-	-	-		0			-
30.03.2013	वे एवास्य कन्नद्रव्यान		662877	9954				900			1			7.1			0			27
30.03.2013	वे. अंनकामारी अंनक्षित्रह प्रीत.		662887	6231							-		- 10	- 198			0	1	- 4	-
30.03.2613	व जेद्रक कंदरतायक्ष		662894	63684										36			0			-
30.03.2013	पे. गणेस डेक्स्स्थर्स		662907	81587										13	-		0			-
30,03,2013	त्रे. सारासर कन्द्रस्थान		662924	20937										- 2			0			-
30.03.2013	र्थ. राहोड क्टलं		662931	19542										100			0		-	
30.03.2013	वे. सर्वे बन्धरः		662944	28445									-	- 12			0		-	-
30.03.2013	वे एक एक कम्बद्धकान		662951	19092								-		30	-		0	-	-	
30.03.2013	वे विकास क्षात्र प्राप्ति		662957	8894										137			0			-
30.03.2013	में एवर्ड प्रोजेक्ट ए किंद		662964	5564										-125			0		-	
30.03.2013	चे क्षेतिका वर्गटान		66295	4800				-			-			350	-		0			-
30 03.2013	त्रे चंदन कव्यद्वराव		662971	11158								-		381	1		0	-	-	-
30 03 2013	वे हिन्दुसन्तर इसलेक्ट्रीसक्ट		662978	8413							-			134			ol		-	_
0.03.2013	में काशन का नाए		662984	5389										110			0	-	-	-
30.03.2913	र्थ निरूपनो बालाओं इंटरप्रायनेल		653011	1974										-25	-		0		-	_
30.03.2013	वं सारतात्र कावद्वाराच		663017	4790			-				-	-		120	-		0			_
30.03.2013	वे धोण्येक इटरप्रायनेस		663027	21716								-		100	-		0	-	-	
0.03.2013	में एक गुरु कन्द्रप्राचनोस		663032	11563										-	-		0			-
0.03 2013	में राखांड करावे		663038	5989								-	-	178	-		0	-	-	-
0 03 2013	वे. अंद्रा इसे.		663044	12204								-		- 4	-		0		-	_
0.03.2013	त्रे. वृश्चिवर्श इस्टरपायजेम		663049	17842				-						30	-	-	0			_
	वे मुख्यान इंटरप्रायनेम		563055	60275										35			0	-		-
and the second second	वे रिष्टीका इंटरप्रायनेस		663061	46343						-				1/2			0		-	1150
	वे एव एव कल्टुव्यव		563678	2276					-				-	18	-		0	-		-
	में, साम्प्रस्थर करकटुमशान		563084	7609								-		-			0			-
Name and Address of the Owner, where the Owner, which is the O	में लर्जन इंदरधयनेत	1	663091	12858						-			-	100			0			_
0.03.2013			663097	6004							-			-01			-			_
	र्थ अस्त्रीका इंटरप्रायजेस		663103	17281										-1-			0	-		_
	वं पत्रस्य क्रम्युक्तान		663110	5200				-			-						0	-		-
Marie Committee of the	तं सानाः कर्यः सार	1	563124	48246		+			-					-						
		1	200124	40240										2			0			

. .

. .

বিশাক	इसनाथे पाप	वेगीया संपक्षिल	पारती छ.	7767	एक्रिल	4	जुन	पुले	dence	सप्टेंबर	जीवटीवर	नांकंबर	डिलंबर	प्यारंबारी	कंडुवारी	শাৰ্থ	परतकेड	प्रमा. इ.	বিশাক	1
30.03.2013	वे प्रांक्ष इंडर्स		663130	33999								-					0			L
	वे. वे. हं इच्या प्रोजेक्ट		663136	29055								-	-	-						L
	थे. टंडन ऑन्ड असर्वेशण्डम		663141	136276													0			L
30.03.2013	थे. एक इं. प्रोजेक्ट प्रा.क्षेत्र.		663143	49932							-	-		-		-	1 0			1
	थे, गवास क्ष्मरकाम		663147	101638													0			1
	ने अव्याजन्य को इनका हो.		663152	26681												-	0			
	वे. कृष्णार इंटरप्रायनेस		663158	61259							1	1					-			
	हे किस कार्कान		663172	95771							-					-	1			
	वे. रक्षण औन्द्र असोतिएटस		663178	259626										_			-			L
20.03.2013	में, गर्नेत देशंगपर्स		663248	2923													-	-		
	ने, रिच्छीना इंटरप्रायजेस		663268	8451				-									-	-		
	थे, ज्यांत सी मेलकर		663275	5414													1			1
	मे भूगो (टरप्रायनेस		663282	19737														-		T
	वे संदेश इंटरमावनेस	-	663300	5060													1	-		Г
		Sec. 2.	663307	78426													1		No.	Т
30.03.2013	मे. व्योग हे दरणवर्षे मे. व्योगि हटरणवर्षम	100000	663321	3473	100												1			1
		F12, H222	663327	4069													1	-		1
	थे. पुरसम् इंटरप्रायनेश	5 J	663336	10739					1											1
30.03.2013		Towns !	And the second second second second	17790		-				1								-		1
	में शहाब्द एका	100	663347	:8471				1	1			1								+
30.03.2013	of Janus Sake	1	563353	35241		-	+	-	-											+
	थे, विश्वी इंटरफायनेस	-	663365	The same of the sa		-	-	+	-	-	1			1			1	1		+
	वे विकी इंटरशायनेत	-	663372.	36426		-	-	-	-								The second second second	1-		+
30.03.2013		-	663379	30180		-		-	-	+	-	-	1	1						+
	मे दिश्य स्थारिये		663383	10179		1000	12 THE STATE	A start at		-	1			1						+
	में आधार राज्यमान		663389	\$ 99		1	Description of the last of the		19235		1	1	A 15000		1					+
The second secon	त्रे रिघी इटरप्रायनेत	- Kennes	663396	9536.	-	-		-	+	-	-)	2	+
30.03 2013	of state and	2000	663403	7484		-	-	1		-	1	-		1			1	2		+
	ते स्वेतनेत हर कर्णन	13.	663409	6134	-	-	-	-	-		1	-	-	-	-		1	-	-	-
30,03,2013	al memer recentant	1000	663415	6392		-	-	-	-	-	-	-	-	-	-		(+
30.03.2013	I id linin was	338,5	663421	13528	_	-	-	-	-		-	-	-	-	1		(-
30.03.2013	े सम्बन्ध क्रम्यरकार		663427	8060		-	-	-	-	-	-	-	-	-	-			0		-
30.03.2013	मे सामास कन्द्रकान		663464	27265		-	-	-	-		-	-	-	-	-		1			-
	भे राग्रेष करारं	-	663471	19849		-	-	-	+	-	+	-	-	-	-	-			-	-
30 03 2013	हे थे एक स्पादकार	-	663477	13444	-	-	-	-	-	-	-		-	-	+			0		-
Annual Committee of the	३ मे रक्षां वरमं	-	663484	22:75		-	-	-	-		-	-		1	-	-		0		-
	३ में श्रीमध्य इंटरप्रायमेन	1	663490	4643		-	-	-	-				_	-	-			0		-
	3 में प्रेंबोटी इनि, चलां		663502	6625	-	-	-	-	+		-	-		-				0		-
	3 थे. कि एक रण्डीर वे	-	663508	10241		-	-	+	-	-	-	+	-	-	-	-	1	0		-
30 03.2013	3 में, केशस्था अन्त्यू.	1	663515	7036		-	-	-	-	-	-	-	-	-	-	-		0		_
Annual Property lies and the last of the l	3 में भूगे इंटरप्रयमेत	-	663522	9773		-		-	-		-	-	+			-		0		-
30 63.2013	3 में. मृद्यियो झाररफावनेस		663529	1811		-	-		-		+	-	-	-	-	-		0		
30.03.2013	3 वे एव. एस. इटराज्यकांत		663535	5220		-		-	-	-	-	-	-	-	-	-	1	0		
30 03.2013	3 में सदसे कनइकार		663541	18580					-		-	-	-	-	-	-	1	0		_
30 03.201	3 में मुदेश इंटरक्रमजेंग		663548	7154	100				-	-		-	-	-	-	-	-	0	1	
30 03,201	3 में जुबसा बन्स्क के		663554	13510									-	-			1			
30.03.201	3 में, गमान बन्धरकान		663560	18.26	L. Hall							-	-	-	-	-		0		
30.03.201	3 में स्वर्गनित कन्यर्गका		663566	9451										-				0		
30.03.201	3 में शिक्षा प्रचारिक श्राम्		663580	2316.	1-201-2	111												0		
30.03,201	3 में महं करर.		663591	27620	1	9 05-												0		
30.03.201	3 में नविमद्र पार्टरम		663598	6239	1196													0		
30 03 201	3 में क्षेत्र मांनीया सर्वितीय		663604	12555	15/1/2	5 .50											1	0		
30 03 205	3 वेसेईइक डेक क्री	-	653782	14707	1 7 3												1	0		
	3 वे माओ ग्लारकारकेत		653793	21723													4	ol		
	3 वं लाई कन्युवास	1	653799	19375														-	-	-
	3 में क्रियंक करवावरंग	-	653805	14361	1	1	1	1						1		1		<u> </u>	7.0	-
	3 is being corrupted	+	653811	136	-	1	-		1		-	1	1	1						
1 20 04 50	- 1		1 033011	-1		1			01(*) 11 (mayor)			Pr. A		-		-		-		

दि नाक	इसभाषे नाव	वंशीया रापशिस्त	पावती के.	रक्कम	एछिल	*	जुन	जुलै	अंशस्ट	सन्देश	ऑक्टोवर	नोक्टेबर	विसंबर	पार्वकारी	कंद्रवारी	भाग्यं	परतके ड	प्रमा कः	হিনাজ	शिल
30.03.2013	में एक एक कान्युक्तान		653817	4767										1000			0			
30.03.2013	यं जोहर इसे		653823	9714										Table .			0			
30 63 2013	में तन गत्र गन्दरपास्त्रीत		653828	4159										1789			0			
30.03.2013	वे प्रावित रङ्ग्सं		653834	12640							T			1			0			
30.03.2013	ये आसापुरः कन्यद्वसम् कं		653840	5866										20			0			
30.03.2013	वे गानानव स्पाट्बसाय		653847	222701										V/4/201			0			2
30.03.2013	ये गुजानन कन्द्रक्शन		653853	85947										U-907			0			
30.03.2013	ये गमानन कायद्वारान		683856	17138	Sales of the sales									381	ş		0			
30.03.2013	ये जीवी कप्युक्तान	i	653861	30036										17.59			0			
30.03.2013	वे एक एव कन्यद्रकान	. 1	- 653867	2199										3/6			0			
30.03.2013	मे राठांड क्टारं		653873	906										98	1		0			-
30.03.2013	ये को बक्ताओं इन्यास्ट्रबंधर		653879	2356										38	9		0			
30.03.2013	ये अस्पतार इडांचा कॉवारेशन		653885	53855										-60			0			
30.03.2013	ये यो इं इन्सा हेक प्रार्थन		653890	43037										38	5		0			
30 03 2013	ये गमानन कन्द्रश्रमा		653897	85677										1/8			0	-		
30.03.2013	ये धीर्ता क्ष्यहरूमान		853903	15146										一澤			0			
30.03.2013	में जालाहर कान्युक्तन		653908	10832										3	gr-		0			
30.03.2013	म विकृष गण्डरप्रावकः		G53915	6264										100			0			
	A SOM DIS RESIDENCE		653922	2340										95	-		0			
30.03.2013	ये राजमित क्टर्स		553928	9230					1					1	-		0			
30.03.2013	ये भूकत दुष्त्रकारं		553942	1486										1			.0	-	Market -	
30.03.2013	i nagan attigaga		653944	38758									-	14.			0		1686	10.00
30.03.2013	में ऑपन्या बनाईड मेन्स की औं से मेंन		653953	202849										- 4			0	The state of the s	32 W	24
30.03.2013	में तार है प्रांत्रकट पर कि		653964	62090										.9	-		0	Control of the Contro	21 ALEXE	
30.03.2013	ते तम हं तंत्रीबह पर मि		653970	88385										100			0			30000
30.03.2013	e one é change ou les		664009	102311			77.00			************				- 3			0			10
30 03 2014	यं पाप हे. प्रीकेश पर जिल		664015	60628										3			0			E
30.03.2013	मं हो के हका पानि		664020	200136										2			0			20
30 03 2013	वं अवकान् इट्सेट क्येंग्रेस		564025	148643										79			C			14
30 03 2013	य आर र-१ से इन्या प्रतिवर् शामि		664035	812511						2-200				150			0			81
30 03 2013	ये एक की इन्द्रायमंत्र		664041	85215										- 1			, 0			8
30 03 2013	र्म भी दे इच्छा देशा प्रार्थन		664047	160964										- 20			0			16
and the second s	ot on 2002 3t on 2018 (1941 f	Transa .		12647951	0	0	0	0	0	(0	0	0	0	0	0	0	0	0	1264

- 4 h

AHO/04B

Under Jangly

Inspection Report on the accounts of the Chief Accounts Officer, Account Department, Mira Bhayander Municipal Corporation (MBMC), Bhayander for the period 2013-14 to 2014-15.

PART I-A: INTRODUCTORY.

- a) A test check of the records of the Chief Accounts Officer, Accounts Department, Mira Bhayander Municipal Corporation (MBMC), Bhayander for the period 2013-14 to 2014-15 was conducted locally from 5/10/2015 to 9/10/2015 by the audit team comprising Shri. C. B. Kantharia, Sr. Audit Officer, Shri. N. U. Kamble, AAO, Shri A.B. Kantharia, AAO, Smt. Seetha P., Supervisor and Shri. B. Y. More, Sr. Auditor and the observations are incorporated in the Part II thereof.
 - b) Shri. Sharad Belwate continued to hold the charge of The Chief Accounts Officer, Accounts Department, MBMC during the period covered by audit.

c) Grant and Expenditure.

(Rs. In lakh)

		2013-14	2	014-15	
Particular			Grant	Expenditure	
	Grant	Expenditure		41102513	
	26623000	43015033	34982000		
MP runu		27340955	50972694	49127427	
MLA Fund	27004000		15160140	415087391	
	37345597	317904392	13100140		
Road Grant					
Court Grant		1.	\ \\		
Entertainment					
Grant		1111111111		126394000	
	126795000	16110400	101864000	12057	
13th Finance	12013555				
Commission Grant			-		
Animal Welfare	154000				
Allillai					
Grant		2000000	2000000	2000000	
Minority Cel	2000000	200000	304 [- 6] 5		
Grant					

JNNURM Grant	757550000	758547559		385389976.50
Nirmal MMR	MAE I	2354766		
BSUP Grant		314981851		120995230
Sant Gadge Baba Swachhata Grant		dia 0	35000	35000
Sarva Shiksha Grant	Harries ()	10 C IF	•••	
Mahrashtra Suvarnjayant Nagarothhan Grant	464896094	789687423		378136820
Sahar Swachhata Arakhada Grant	***	044		
Total	1442367691	2271942379	2505013834	1518268358

Sr.	Transact or	Account Number	Bank Name	Balance of cash book as on 31/3/15	Balance of pass book as on 31/3/15	
1	General Fund	199	The Thane District Co-op	1826659.86	1826659.86 81698906.44	
	rund	10254419063	State Bank of India	42839148.97		
		446459897	Indian Bank	10957367.70	12801739.75	
		08821010004710	O.B.C. Bank	6415461.03	13663078.13	
		002805004108	ICICI Bank	156992.00	41335174.13	
		015711002321	Dena Bank	8759271.00	59030273.31	
2	Vikas Nidhi	-	Bank of India	46036642.67	30668418.90	
3	Rasta Nidhi	00852010000739	Bank of India		255220.90	
4	Tree	00852010000739	Bank of India	9194002.19		
5	JNNURM	39280101005054 5	Union Bank	7088398.77	571330.77	
6	Finance	446459194	Indian Bank	2642040.00	4671936.00	
7	Dalit Vasti Sudharna		OBC Bank	14648856.49	8927347.00	

MLA Fund	9	Bank of India	19071487.00	237339.56	
MP Fund	00000060088361 479		f 102045.00	423935.00	
	752946473	Indian Bank	2544580.00	7297.00	
MMR	MMR State Bank of India		2556345.00	3063568.00	
B.S.U.P.	2468201005941	Canara Bank	115360609.53	59805.00	
Nagrothan Abhiyan	06651450000034	HDFC Bank	18194649.39	14506225.00	
Rental Housing Scheme Fund	91201006820672	Axis Bank	115992772.00	144200947.4	
Rajiv Aavas Yojana	91201005792281	Axis Bank	2688311.00	2718047.00s	
	D.P.Road Nirmal MMR B.S.U.P. Mah. Suv. Nagrothan Abhiyan Rental Housing Scheme Fund Rajiv Aavas	9 MP Fund 00000060088361 479 D.P.Road 752946473 Nirmal 30350026210 MMR B.S.U.P. 2468201005941 Mah. Suv. 06651450000034 Nagrothan Abhiyan Rental 91201006820672 Housing 0 Scheme Fund Rajiv Aavas 91201005792281	MP Fund 00000060088361 Bank of India MP Fund 00000060088361 Bank of India D.P.Road 752946473 Indian Bank Nirmal 30350026210 State Bank of India MMR B.S.U.P. 2468201005941 Canara Bank Mah. Suv. 06651450000034 HDFC Bank Nagrothan Abhiyan Rental 91201006820672 Axis Bank Housing 0 Scheme Fund Rajiv Aavas 91201005792281 Axis Bank	MP Fund	

- MCA Audit completed up to 2012-13
- Total no. of court cases Nil
- No, of misappropriation / embezzlement cases occurred during 2013-14 to 2014-15 -NIL-

Disclaimer

The Inspection Report has been prepared on the basis of the information furnished and the records made available by the Chief Accounts Officer, Accounts Department, Mira Bhayandar Municipal Corporation, Bhayandar. The office of the Pr. Accountant General (Audit)-I, Maharashtra, Mumbai disclaims any responsibility for any non information and / or misinformation on the part of the auditee organisation.

PART I-B: Paras outstanding from previous Inspection Report Inspection report for the period 2011-12.

Para 4: Loss of revenue of Rs. 34.62 crores on account of Escort Fee Para retained for full & final compliance.

Para 7: Non contribution to "Depreciation Fund" and "School Education Board".

Para retained for full & final compliance.

PART I-C: PERSISTENT IRREGULARITIES

---Nil ---

PART II: CURRENT AUDIT.

PART II - A: MAJOR IRREGULARITIES

--Nil ---

PART II-B: OTHER OBSERVATIONS

X

Para 1: Unauthorized expenditure / diversion of fund from Development fund to the Corporation's General fund to the tune of Rs. 71.68 crore.

As per Section 124 A to L of Maharashtra Regional and Town Planning Act and Rule 1966, each Municipal Corporation is authorized to charge and collect Development Charges at prescribed rates and sub rule 3 states that the collected amount of Development charges should be spent out of development work under authority of Town Planning. Further, as per Govt. of Maharashtra, work under authority of Town Planning. Further, as per Govt. of Maharashtra, Urban Development Department Resolution No: TPB – 4305 / 1905 / NV-11 Urban Development Department Resolution No: TPB – 4305 / 1905 / NV-11 dated 04/05/06 Govt. of Maharashtra has issued directives regarding execution of development work. As per directives. 75% of such fund was required to be utilized for the acquisition of land for reserved piot and development of such plot.

On scrutiny of records related to Development Fund maintained in the Finance Department of MBMC, it was observed that the Finance Department

failed to utilise 75% of the collected amount on acquisition of land for reserved plot and development of such plot. It was further noticed that the department diverted the development fund to Corporation General Fund for other purposes, against the Government GR and directive as detailed below:

Year	Development charges received	75% of Development Charges received
2013-14	4780.25	3585.19
2014-15	2388.21	1791.16
TOTAL	7168.46	5376.35

It was clear from the above, that the department diverted fund of Rs. 71.68 crore from development fund to Corporation's Fund for other purposes. The department should have utilized 75% of development charges received on the acquisition of land for reserved plot and development of such plot, which was not done, which was irregular, and against the directives / guidelines.

In reply, the department stated that separate account has been maintained for the Development Charges collected as per MRTP Act, 1966 and the funds have been utilized for development of reserved areas, Capital works and acquisition of land.

The details of the works undertaken and expenditure incurred from the Development Fund may be sent to audit along with the compliance and the achievement of 75% for acquisition of land may be sent to audit for the years 2013-14 to 2014-15.

Para 2: Non submission of MCA Annual Report for the year 2013-14 & 2014-15 to Standing Committee.

Para 31.2 of National Municipal Accounting Manual (NMAM) governing the Urban Local Bodies (ULBs) stipulates preparation of the Annual Administrative Report and Statement of Accounts by the ULB every year.

The report shall be in such form and shall obtain such information as the Standing Committee may from time to time direct.

Further according to Para 31.3 of NMAM, preparation of Financial Statements comprising of various reports is the responsibility of the Head of the Accounts Department. However, other reports such as Auditors Report and Municipal Commissioner's Report on the Financial Statement shall be prepared by the Municipal Auditor and the Municipal Commissioner respectively.

As per Para 31.4, the Annual Report of the ULB shall include the following.

- a) Financial Statement consisting of (i) Balance Sheet (ii) Income and Expenditure Statement (iii) Statement of Cash Flow (iv) Receipt and Payment Account (detailed as per the Account Heads) (v) Notes to Accounts (vi) Financial Performance indicators.
- b) Report of the Municipal Chief Auditor (MCA).
- c) Municipal Commissioner's (MC) Report on the Annual Financial Statement and the qualifications and comments made in the Report of the MCA.
- d) Standing Committee's Action Taken Report on the qualifications and comments made in the Report of the MCA; and the Report of the MC

As per Para 31.6, the ULB shall also prepare the Financial Statements like the Balance Sheet, Income and Expenditure Statement, Statement of Cash Flow and Receipt Payment Account at the end of each Quarter. Balance Sheet shall disclose figures as on date for the current year. Income and Expenditure Statement, Statement of Cash Flow and Receipt Payment Account shall disclose Quarterly Figures and progressive year-to-date totals and the Figures of the Corresponding Quarter of the previous year and Quarterly movements in various Accounts. In addition, the Income and Expenditure Statement shall also disclose the Annual Budget Figures. In respect of the Accounting Year, the ULB shall prepare all the Statements and report specified in Para 31.3.

Scrutiny of records revealed that the department had not submitted monthly accounts for the years 2013-14 & 2014-15 to the Standing Committee for scrutiny and comments.

In the absence of the Municipal Chief Auditor's Report during the period covered by the audit, audit could not ascertain the necessary propriety of the expenditure incurred by the department.

In any organization the Internal Audit is the tool to strengthen the checks of the correctness of the expenditure incurred by the department. The Municipal Chief Auditor (MCA), MBMC should have submitted the Annual Reports for the year 2013-14 & 2014-15 in time bound manner as prescribed in Municipal Code for examination by the Standing Committee.

In reply the corporation stated that the work of the Annual report is being done and would be submitted shortly.

Further progress is awaited.

Para 3: Unspent balances under various schemes.

The MBMC receives various grants from the Government of Manarashtra (GoM), Government of India (GoI), and self funds received from taxes levied by the MBMC. The Budgetary provision is made for the year and accordingly it is expected to spent the grants in the same financial year.

On Scrutiny of various Cash Books it was observed that, huge amount were lying unspent as on 31/3/2015, details of which are shown below:

Sr.No	Name of the Cash Book	Account No.	Name of the Bank	Balance of Cash Book as on 31/3/2015
1.	Vikas Nidhi	015711002321	Dena Bank	8759271.00
2.	Rasta Nidhi	008520100007394	Bank of India	46036642.67
3.	JNNURM	392801010050545	Union Bank	7088398.77
4.	13 th Finance Commission	446459194	Indian Bank	2642040.00

	Dalit Vasti Sudharana	09951011000996	O. B C. Bank	14648856.49
6.	MLA Fund	008520100008099	Bank of India	19071487
7.	MP Fund	00000060088361479	Bank of Maharashtra	102045.00
8.	Nirmal MMR	30350026210	SBI	2556345.00
9.	BSUP	2468201005941	Canara Bank	115360609.53
10.	Maharashtra Suvarnajayanti Nagaruttan Abhiyan	06651450000034	H.D.F.C. Bank	18194649.39
	- A - A - A - A - A - A - A - A - A - A			
	Take Market July	MYSALTHA	- Charles	23,44,60,344.85

• The cases are illustrative and not exhaustive.

In this connection, it is stated that not spending the grants in time bound manner i.e. in the financial year indicates lacuna in planning and delayed implementation of the various schemes due to which the funds were lying unspent.

To this the department stated that the cash books at Sr. No.3 to 9 pertain's to Government grants for which works are in progress. As the bills were not submitted before 31.3.2015 the grants could not be spent. Efforts are being made to utilise the grant at the earliest.

Further progress is awaited.



Para 4: Irregular utilization of Fire Protection Fund Rs.10.58 crore

Under Section 25(1) of the Maharashtra Fire Prevention and Life Safety Measures Act, 2006 there shall be constituted a special fund called the "Fire Protection Fund" to which shall be credited the fees imposed and collected under this Act. The amounts in the fund shall subject to the provisions of this Act and subject to the general or special order of the State Government, be applied for the purpose of maintaining Fire Brigade in general (which shall also include the expenditure on salaries, allowances and other incidental expenses on the Fire Officers and staff)and for providing sophisticated equipments and appliances.

It was seen from the records furnished to audit that the Mira Bhayandar Municiapal Corporation (MBMC) had opened the Fire Protection Fund in 2010-11(6.1.10) in

ontd

er/master copy (ir)/mbbc 15/cafe, mbmc, 2013-14 to 2014-15.doc

Bank of Baroda Bhayandar (E) A/c No. 31540200000130. It was seen from the cash book maintained for the fire department that the closing balance as on 31.3.2015 was Rs. 26.68 crore(F.D Rs.9 crore and bank balance Rs.17.67 crore) However the closing balance of the said fund in the bank showed Rs.10 lakh only. No reconciliation of the said account was done till date.

On further scrutiny of the fund, it was noticed that all the expenditure incurred by the fire department including pay and allowances and even the pensionary benefits of the fire staff was being done from the said fund. Thus an amount of Rs. 1057.98 lakh was spent from the said fund during the period 2013-15.

It was enquired with the department whether any special order of the government had been obtained by the MBMC for incurring the expenditure from the said fund.

To this the department stated that the expenditure was made as per provisions under Section 25(1) of the Maharashtra Fire Prevention and Life Safety Measures Act, 2006. The reply of the department is not tenable as the MBMC in its undertaking had given for the grant of Rs.98 lakh received during 2013-14 under Agni Suraksha Abhiyan from government, wherein it was stated that the fire protection fund opened as per section 25 of the Act and the amount deposited in the said fund would be used exclusively for purchase of sophisticated fire fighting equipment and partly for recurring expenditure on staff with the permission of the Director. As the same was not done the expenditure incurred from the said fund was irregular. Further the department was silent on the reconciliation of the accounts

Comments of the Director Maharashtra Fire Services Mumbai may be obtained and furnished to audit.

Para 5: Outstanding advance of Rs. 40.16 lakh/-

As per provision contained in Rule 189 of the Maharashtra Municipal Accounts code, 1971 transactions relating to advances is to be recorded in advance register maintained in form 147 which will be given/adjusted to municipal officials departmentally .After adjusting the accounts/voucher rendered by concerned official the outstanding balance, if any should be drawn up at the end of each year and carried forward to the next year. Also the advances are unnecessary blocking funds.

Abnormal delay in recovery /adjustment of Advances noticed during the scrutiny of Advance Register are as follows.

		dvance Register are a		icular of advance	Date	of advance	-	ount (Rs)
r.No.	Na	me of the Party			4/5/20	009	600	
	Sh	ri Balu Vingiyam		ical Advance	15/9/2	2010	900	00
2		ucation Board		cher's day		/2010	158	3400
3	1	.B.D.Chakor		e Polio)/2010	500	000
		r.B.D.Chakor		pital Contingencies		0/2010	15	7260
4		r.B.D.Chakor		se Polio	1	2/2010	16	0860
5	1000	r.B.D.Chakor		se Polio		2/2010	30	0000
6	-	or. Nandkishor Lahane		alth Seminar	1)1/2011	16	53830
7		or. Nandkishor Lahane		lse Polio		02/2011	10	61430
8		Dr. Nandkishor Lahane	Pu	ilse Polio		02/2011	9	000
9		Dr. Nandkishor Lahane	P	alse Polio			1	63860
10		the control of the co	P	ulse Polio		73/2011		25000
11		Priya Sujit Phadke	V	Vorld Environment Da	-	/5/2011		25000
12		Shri Nagesh Irkar		World Environment Da	ay 24	/5/2011	1	162960
13		Shri Hansraj Meshram		Pulse Polio	27	1/5/2011	1	20000
14		Chief Medical Officer		T.A. Advance		7/7/2011	1	162960
15		Shri Rajkumar Gharat		Pulse Polio		0/8/2011		162840
16		Chief Medical Officer		Pulse Polio	1	0/8/2011		
17		Chief Medical Office		Pulse Polio		20/2/2012		156660
18		Dr. Pramod Padwal		Pulse Polio	-	18/10/2012		25000
19)	Prashant K. Patil		Pulse Polio		21/4/2012		179700
20		Dr. Pramod Padwal				21/4/2012		209780
12		Dr. Pramod Padwal		Pulse Polio	e -	21/5/2012		50000
	2	Avinash Jadhav		Emergency Advance	ne -	21/5/2012		50000
	23	Dadasaheb Khatre		Emergency Advance	ce	21/5/2012		50000
	24	Chandrakant Borse		Emergency Advance	nt I)av	29/5/2012		10000
		Hansraj Meshram		World Environmen		19/6/2012	11111	50000
1	25	Keshrinath Patil	A PART	Election		8/6/2012	T	150000
	26	Satyad A.Mohi		Medical Advance		17/7/2012		50000
	27	Dilip Jagdale		Election		17/7/2012	_	25000
	28	Prashant Patil		Election		6/8/2012		2200
	29	Smt. Lorella Gao	lge	Allowance		13/8/2012	2	525000
	30			Allowance		10/9/201		40000
	31	Dipak Sawant	1	Allowance		10/9/201	_	
	32	Anil Rathod						

33	Dr. Pramod Padwal	Hospital Furniture	17/9/2012	199669
34	Prashant K. Patil	Hospital Furniture	18/10/2012	25000
35	Dr. Pramod Padwal	Pulse Polio	9/11/2012	211280
36	Prakash P.Patil	Repaire and Furniture	21/12/2012	14582
37	Prakash P. Patil	Repaire and Furniture	3/1/2013	6200
38	Ramchandra Ausadkar	LBT	30/1/2013	6375
39	Chief Medical Officer	Advance	10/7/2013	15000
40	R. M. Pardeshi	Xerox	5/9/2013	25000
41	Medical Health Officer	Advance	8/10/2013	10000
42	Narendra Chowhan	Advance	31/10/2013	50000
43	Anil Rathod	Advance	18/12/2013	50000
14	Delsi Koli	Advance	13'1/2014	10000
15	K.S.Satputre	Advance	20 1/2014	20000
16	A, Shaikh	Advance	18 2/2014	25000
17	Hemant Patil	Advance	29/3/2014	10000
18	Alagumany	Advance	29/3/2014	2060
			Total	4016906

This is an illustrative statement and not exhaustive one as the cases upto March 2015 have been taken only. In most of the aforesaid case, advances were given for short term requirement and should be recouped at the earliest.

Abnormal delay in adjustment / recovery of advances after lapse of over one and half years was brought to the notice of the department for clarification.

In reply the department stated that, notices have been served to the defaulter and recovery would be affected from the salary of the defaulters and compliance furnished to audit.

PART III: TEST AUDIT NOTE

--- Nil -

PART IV: NON TAX RECEIPTS

--- Nil ---

Sr. Audit Officer/SS-I.