



मिरा-भाईदर महानगरपालिका

लेखा विभाग

स्व.इंदिरा गांधी भवन, मुख्य कार्यालय, छत्रपती शिवाजी महाराज मार्ग,
भाईदर (प.) ता.जि.ठाणे - ४०१ १०१

जा.क्र./मनपा/लेखा/ 545/२०२०-२१

दि.१६/०२/२०२१.

प्रति,
सिस्टीम मॅनेजर
संगणक विभाग
मिरा भाईदर महानगरपालिका

**विषय :- महालेखापाल यांचेकडील लेखापरीक्षण अहवाल वेबसाईटवर प्रसिध्द
करणेबाबत.**

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

उपरोक्त संदर्भिय विषयाची सोबत जोडलेली माहिती महानगरपालिका संकेतस्थळावर
तातडीने प्रसिध्द करणेत यावी. ही विनंती.

(शरद बेलवटे)

मुख्यलेखाधिकारी

मिरा भाईदर महानगरपालिका

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

फंकरा:- २२०३३०१८

दूरध्वनी: २२०३४९१६

२२०३७५०७

२२१९०५००

तार का पता: राज्य ऑडिट

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

दिनांक:

प्रधान महालेखाकार का कार्यालय
(लेखापरीक्षा)-१, महाराष्ट्र.

१०१, महर्षि कर्वे मार्ग, प्रतिष्ठा भवन
मुंबई-४०००२०.

सत्ता में,

आयुक्त,

मिरा - भाईंदर महानगरपालिका,

भाईंदर (प.), ता. जि. ठाणे - ४०११०१.

विषय: २०१५-१६ से २०१७-१८ तक की अवधि के अपने कार्यालय
लेखा विभाग क लेखाओं का निरीक्षण रिपोर्ट

महोदय,

उपरोक्त लेखों का निरीक्षण रिपोर्ट इसके साथ भेज रहा/रही हूँ जिसका स्थानीय
लेखा परीक्षा पार्टी द्वारा दिनांक २१/०६/२०१८ से २८/०६/२०१८ तक लेखा परीक्षण किया
गया था। आपसे निवेदन करता/करती हूँ कि इसमें शामिल किए गए सभी परिचयपत्र
पूर्ण रूप से दस्तावेजों सहित उत्तर कार्यालय में शीघ्र भेज दिया जाए और
कार्यालय में इस रिपोर्ट मिलने की तारीख से किसी भी परिस्थिति में एक माह से
विलंब नहीं हो जैसा कि वित्त विभाग के सरकारी अधिसूचना में भी जो एक
दिनांक २६/०५/१९९१ में निर्धारित किया गया है।

भवदीया,

हस्ता

व.लेखा परीक्षा अधिकारी/सा.स.

क्र.सा.क्षे.-१/प्रभार-III & IV/आय.आर.नं.०३७/फा.न. ११९८/ १५७ दि. २६/७/२०१८
प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु अगेषित:

- ०१). सचिव, महाराष्ट्र शासन, नगर विकास विभाग, मंत्रालय, मुंबई-४०००३२
- ०२). मुख्यलेखाधिकारी, लेखा विभाग, मिरा-भाईंदर महानगरपालिका, भाईंदर (प.)-४०११०१
- ०३). मुख्य लेखापरीक्षक, मिरा - भाईंदर महानगरपालिका, भाईंदर (प.) - ४०११०१
- ०४). निदेशक, स्थानीय लेखा निधि परीक्षा, कोकण अवन, सी.बी.डी. बल्लार, नवी मुंबई-४०००२०
- ०५). अतिरिक्त प्रति

व.लेखा परीक्षा अधिकारी/सा.स.

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 Govt. insurance(Rs. in lakh)
2012-13	41.02
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 'Govt Insurance' 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/प्र.क्र 108/labour 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 collection charges
2015-16	1575.21	1575.21	15.75
2016-17	1566.99	1566.99	15.67
2017-18	978.98	978.98	9.79
TOTAL	4121.18	4121.18	41.21

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-I**.

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 363 of Municipal 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.

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, the interest 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 noticed that 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 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.

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

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.	13 th 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.	Swachh Maharashtra Abhiyan	19730200000110	IOB	19343535
10.	BSUP	2468201005941	Canara Bank	5903168

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

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
2016-17	45182.00	35237.41	903.64	1500.00	596.36
2017-18	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.

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 Book 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.

Scrutiny 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 crore 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

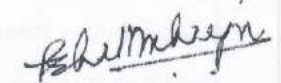
Para retained for full and final compliance

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 advance	Amount (Rs)
1.	Shri BaluVingiyam	Medical Advance	04/05/2009	60000
2.	Education Board	Teacher's day	15/09/2010	90000
3.	Dr.B.D.Chakor	Pulse Polio	15/10/2010	156780
4.	Dr.B.D.Chakor	Hospital Contingencies	16/10/2010	50000
5.	Dr.B.D.Chakor	Pulse Polio	30/10/2010	157260
6.	Dr.B.D.Chakor	Pulse Polio	24/11/2010	157260
7.				
8.	Dr. NandkishorLahane	Health Seminar	24/12/2010	30000
9.	Dr. NandkishorLahane	Pulse Polio	31/01/2011	163830
10.	Dr. NandkishorLahane	Pulse Polio	15/02/2011	161430
11.	Dr. NandkishorLahane	Pulse Polio	23/02/2011	9000
12.	Dr.PriyaSujitPhadke	Pulse Polio	31/03/2011	163860
13.	Shri NageshIrkar	World Environment Day	24/05/2011	25000
14.	Shri HansrajMeshram	World Environment Day	24/05/2011	25000
15.	Chief Medical Officer	Pulse Polio	27/05/2011	162330
16.	Shri RajkumarGharat	T.A. Advance	27/07/2011	20000
17.	Shri VasudevShirwalkar	Election Advance	20/03/2012	50000
18.	Dr. PramodPadwal	Hospital cloth washing	27/03/2012	20000
19.	Dr. PramodPadwal	Health Seminar	27/03/2012	10000
20.	Dr. PramodPadwal	Pulse Polio	21/04/2012	179700
21.	Dr. PramodPadwal	Pulse Polio	21/04/2012	209780
22.	Shri AvinashJadhav	Emergency Advance	21/05/2012	50000
23.	Shri DadasahebKhatre	Emergency Advance	21/05/2012	50000
24.	Shri ChandrakantBorse	Emergency Advance	21/05/2012	50000
25.	Shri HansrajMeshram	World Environment Day	29/05/2012	10000
26.	Md. ShaiyadAjharMahiuddin	Medical Advance	08/06/2012	150000
27.	Shri PrashantKeshrinathPatil	Election	19/06/2012	50000
28.	Shri DilipJagdale	Election	17/07/2012	50000
29.	Shri PrashantPatil	Election	17/07/2012	25000
30.	Smt. LoretaGadge	Allowance	06/08/2012	2200
31.	Shri DipakSawant	Allowance	13/08/2012	525000
32.	Shri Anil Rathod	Allowance	10/09/2012	40000
33.	Dr. PramodPadwal	Hospital Furniture	17/09/2012	199669
34.	Shri Prashant K. Patil	Hospital Furniture	18/10/2012	25000
35.	Dr. PramodPadwal	Pulse Polio	09/11/2012	211280
36.	Shri Prakash P.Patil	Repair and Furniture	21/12/2012	14582
37.	Dr. PramodPadwal	Repair and Furniture	03/01/2013	6200
38.	Shri Ramchandra Ausadkar	Postal expense on LBT	30/01/2013	6375
39.	Shri Dhananjay V. Kanoj	Fire Advance	04/06/2013	50000
40.	Chief Medical Officer	Advance	10/07/2013	15000
41.	Shri R. M. Pardeshi	Xerox	05/09/2013	25000
42.	Medical Health Officer	Advance	08/10/2013	10000
43.	Shri Anil Rathod	Advance	18/12/2013	50000
44.	Smt. DelsiKoli	Advance	07/01/2014	10000
45.	Shri. K.S.Satpute	Advance	20/01/2014	20000
46.	Shri. HemantPatil	Advance	29/03/2014	10000
47.	Shri. Alagumany	Advance	29/03/2014	2060
48.	Shri SwapnilSawant	Advance	02/06/2014	50000
49.	Medical Officer	Advance	25/06/2014	10000
50.	Smt. DipaliPawar	Advance	03/04/2014	30000
51.	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	5635
55.	Dr. PramodPadwal	Advance	30/06/2015	15000
56.	Smt. DipaliPawar	Advance	30/06/2015	5000
57.	Shri Prashant K. Patil	Advance	16/07/2015	25000
58.	Shri AvinashJadhav	Advance	07/11/2015	15000
59.	Shri VasudevShirwalkar	Census	07/11/2015	15000
60.	Shri SwapnilSawant	Census	07/11/2015	15000
61.	Shri DilipJagdale	Census	07/11/2015	15000
62.	Shri DilipRanvare	Fire Advance	24/11/2015	10000
63.	Shri DosanDholya	Fire Advance	24/11/2015	10000
64.	Shri Manvel Demalo	Fire Advance	24/11/2015	10000
65.	Shri SadanandPatil	Fire Advance	24/11/2015	10000
66.	Shri KhemrajGahane	Fire Advance	24/11/2015	10000
67.	Shri SaradPatil	Advance	04/12/2015	1247
68.	Shri MakrandFulzele	Advance	12/01/2016	50000
69.	Smt. SarmilaGaikar	Advance	28/01/2016	5000
70.	Shri DilipUgadhe	Advance	12/02/2016	150000
71.	Shri S. B. Deshmukh	Edu. Advance	01/04/2016	10000
72.	Shri NarendraChavan	August Advance	06/08/2016	21690
73.	Shri S. B. Deshmukh	Stationary	06/03/2017	40000
74.	Shri. R.N.Mukane	Arbitration work Adv.	23/11/2016	20000
75.	City tuberculosisOfficer	Advance	19/07/2016	260661
76.	Shri SandipShinde	Water Supply Pro.	28/04/2017	125000
77.	Shri RajkumarKamble	Water Supply Pro.	28/04/2017	125000
78.	Shri RamuBamble	Court Case Adv.	21/06/2017	10430
79.	Shri Nagesh R. Virkar	Tree Plantation Adv.	07/07/2017	50000
80.	Shri LahuChoudhari	Election	26/07/2017	50000
81.	Shri BhargavPatil	Election	26/07/2017	50000
82.	Shri DasrathHandore	Election	26/07/2017	50000
83.	Shri JiterndraKamble	Election	26/07/2017	50000
84.	Smt. Dipali Joshi	Election	26/07/2017	50000
85.	Shri BaburaoBagh	Election	26/07/2017	50000
86.	Shri JiterdraKamble	Election Allo.	10/08/2017	50000
87.	Smt. Dipali Joshi	Election Allo.	10/08/2017	50000
88.	Shri SachinSurve	Election Allo.	10/08/2017	50000
89.	Shri NageshSankhe	Election Allo.	10/08/2017	50000
90.	Shri LahuChoudhari	Election Allo.	10/08/2017	50000
91.	Shri BhargavPatil	Election Allo.	10/08/2017	50000
92.	Shri DasrathHandore	Election Allo.	10/08/2017	50000
93.	Shri SachinSurve	Election Allo.	19/08/2017	50000
94.	Dr. BrijeshPatil	Pulse Polio	18/09/2017	52310
95.	Smt. Dipali Joshi	School Comp. Adv	25/10/2017	406000
96.	Shri Rahul Boir	Adv.for Nutrition Rehabilitation Center	21/09/2017	100000
97.	Smt. ManjariDemallo	Mayor Council to Travel	06/01/2018	20000
98.	Shri Anil AnantKavade	Medical Expense Adv.	19/01/2018	150000
99.	Smt. Dipali Joshi	Sports Adv.	23/01/2018	50000
100.	Dr. Brijesh Patel	Pulse Polio Adv	24/01/2018	54310
101.	Dr. Anand Panchal	Maintenance of Hospital	23/03/2018	100000
102.	Shri DyanandGade	Purchase of Ambulance	31/03/2018	25000
			Total	5739579

Asstt. Audit Officer/ULB

दिनांक	इलाकाचे नाव	वेटींग स्थान	पारती क्र.	राजप	स्थित	ने	पुन	पुन	जोषा	सर्टीस	असिटीस	मंडीस	दिसेस	जानेवारी	फेब्रुवारी	मार्च	परतफेड	प्रमा. क्र.	दिनांक
																	0		
																	0		
5.10.2012	श्री. जोशवंती यशु कल. म. म.		629094	19537													0		
5.10.2012	श्री. जयशंकर यशु केशवराव		629162	2482													0		
5.10.2012	श्री. श्री. ई. इला. जोशवा		629183	8376													0		
5.10.2012	श्री. जयशंकी कान्होबा		629187	7562													0		
19.10.2012	श्री. जयशंकी. केशव		637297	11080													0		
22.10.2012	श्री. यशु केशवराव		638819	28020													0		
25.10.2012	श्री. जयशंकराजी कान्होबा		638843	10000													0		
31.10.2012	श्री. जयशंकराजी		638903	41905													0		
01.11.2012	श्री. जयशंकराजी कान्होबा		638920	4000													0		
21.11.2012	श्री. जोशवंती कान्होबा म. म.		645723	58816													0		
28.11.2012	श्री. जयशंकराजी		639161	60448													0		
29.11.2012	श्री. जयशंकराजी कान्होबा म. म.		632027	14400													0		
30.11.2012	श्री. श्री. इला. जोशवा म. म.		645736	52325													0		
30.11.2012	श्री. जयशंकराजी म. म.		645741	49647													0		
4.12.2012	श्री. श्री. जोशवंती कान्होबा म. म.		645786	499													0		
5.12.2012	श्री. जयशंकराजी		645798	8306													0		
10.12.2012	श्री. जयशंकराजी		642264	24017													0		
12.12.2012	श्री. जयशंकराजी		645920	57434													0		
12.12.2012	श्री. जयशंकराजी		635239	19960													0		
13.12.2012	श्री. श्री. जयशंकराजी		639243	17370													0		
14.12.2012	श्री. श्री. जयशंकराजी		645981	25203													0		
20.12.2012	श्री. श्री. जयशंकराजी		646102	11855													0		
24.12.2012	श्री. श्री. जयशंकराजी		642364	24360													0		
27.12.2012	श्री. श्री. जयशंकराजी		642465	28755													0		
28.12.2012	श्री. श्री. जयशंकराजी	म. म.	646950	19632													0		

दिनांक	व्यवसाय का नाम	वैयक्तिक तपस्विता	पानसी क्र.	रकम	एवम	ने	पुन	पुन	जोगर	मन्टर	जोगर	मोहन	दिलेन	पानसी	केदुली	मार्च	परतक	प्रम. क्र.	दिनांक	विल
28.12.2012	श्री. प्रमोद देवस		642471	9256													0			
28.12.2012	श्री. प्रमोद देवस		642472	13125													0			
28.12.2012	श्री. प्रमोद देवस		642473	27769													0			
28.12.2012	श्री. प्रमोद देवस		642474	39375													0			
04.01.2013	श्री. प्रमोद देवस		642606	34300													0			
10.01.2013	श्री. प्रमोद देवस	म. का.	653520	4546													0			
10.01.2013	श्री. प्रमोद देवस		646177	7990													0			
11.01.2013	श्री. प्रमोद देवस		642660	5000													0			
11.01.2013	श्री. प्रमोद देवस		642686	5000													0			
17.01.2013	श्री. प्रमोद देवस		642778	89091													0			
24.01.2013	श्री. प्रमोद देवस	म. का.	653558	7302													0			
30.01.2013	श्री. प्रमोद देवस		646395	18816													0			
30.01.2013	श्री. प्रमोद देवस		646401	15615													0			
21.02.2013	श्री. प्रमोद देवस		646548	49224													0			
21.02.2013	श्री. प्रमोद देवस		646558	21895													0			
22.02.2013	श्री. प्रमोद देवस		654256	8871													0			
27.02.2013	श्री. प्रमोद देवस		654232	7106													0			
28.02.2013	श्री. प्रमोद देवस		646578	2500													0			
28.02.2013	श्री. प्रमोद देवस		646582	8447													0			
28.02.2013	श्री. प्रमोद देवस		654273	39146													0			
04.03.2013	श्री. प्रमोद देवस		654443	4551													0			
04.03.2013	श्री. प्रमोद देवस		654444	6921													0			
04.03.2013	श्री. प्रमोद देवस		654445	10827													0			
04.03.2013	श्री. प्रमोद देवस		654446	56361													0			
06.03.2013	श्री. प्रमोद देवस		654480	12582													0			
06.03.2013	श्री. प्रमोद देवस		654487	24818													0			
06.03.2013	श्री. प्रमोद देवस		654488	32820													0			
07.03.2013	श्री. प्रमोद देवस		653636	19963													0			
08.03.2013	श्री. प्रमोद देवस		654513	26384													0			
08.03.2014	श्री. प्रमोद देवस		653643	44082													0			
11.03.2013	श्री. प्रमोद देवस		654526	75000													0			
11.03.2013	श्री. प्रमोद देवस		654528	13144													0			
11.03.2013	श्री. प्रमोद देवस		654523	15210													0			
11.03.2013	श्री. प्रमोद देवस		654534	15843													0			
11.03.2013	श्री. प्रमोद देवस		654535	25974													0			
11.03.2013	श्री. प्रमोद देवस		654536	40329													0			
12.03.2013	श्री. प्रमोद देवस		654568	10193													0			
12.03.2013	श्री. प्रमोद देवस		654572	7557													0			
13.03.2013	श्री. प्रमोद देवस		654602	10596													0			
12.03.2014	श्री. प्रमोद देवस		653648	61416													0			
13.03.2013	श्री. प्रमोद देवस		653653	11393													0			
13.03.2013	श्री. प्रमोद देवस		653659	19032													0			
12.03.2015	श्री. प्रमोद देवस		653666	7480													0			
14.03.2013	श्री. प्रमोद देवस		653671	22838													0			
15.03.2013	श्री. प्रमोद देवस		654640	16458													0			
15.03.2013	श्री. प्रमोद देवस		654641	16623													0			
15.03.2013	श्री. प्रमोद देवस		654647	29970													0			
18.03.2013	श्री. प्रमोद देवस		653120	8182													0			
18.03.2013	श्री. प्रमोद देवस		653127	9392													0			
18.03.2013	श्री. प्रमोद देवस		653134	12071													0			
18.03.2013	श्री. प्रमोद देवस		653138	7323													0			
18.03.2013	श्री. प्रमोद देवस		653145	7994													0			
18.03.2013	श्री. प्रमोद देवस		653152	4411													0			
18.03.2013	श्री. प्रमोद देवस		653159	9599													0			
18.03.2013	श्री. प्रमोद देवस		653165	6365													0			
18.03.2013	श्री. प्रमोद देवस		653172	8786													0			

दिनांक	व्यक्ति का नाम	पेशा	पानकी क्र.	रकम	एलिस	मे	पुन	पुन	जीपार	सर्टिफ	ऑफिसर	मीकेन	डिरेक्टर	जानकारी	कैदुवारी	मार्ग	परतकेड	प्रवा. क्र.	दिनांक
18.03.2013	श. श्रीराम शर्मा		653179	3863															
18.03.2013	श. विजय शर्मा		653182	15789													0		
18.03.2013	श. विजय शर्मा		653189	8681													0		
18.03.2013	श. शर्मा शर्मा		653195	6808													0		
18.03.2013	श. शर्मा शर्मा		653203	15040													0		
18.03.2013	श. सुभाष शर्मा		653208	11375													0		
18.03.2013	श. विजय शर्मा		653214	18398													0		
18.03.2013	श. सुभाष शर्मा		653220	19886													0		
18.03.2013	श. सुभाष शर्मा		654686	29970													0		
18.03.2013	श. विजय शर्मा		654687	11332													0		
18.03.2013	श. विजय शर्मा		654689	9015													0		
18.03.2013	श. सुभाष शर्मा		654677	29970													0		
19.03.2013	श. सुभाष शर्मा		653229	74672													0		
19.03.2013	श. सुभाष शर्मा		653234	197618													0		
19.03.2013	श. सुभाष शर्मा		653239	29740													0		
19.03.2013	श. सुभाष शर्मा		654701	29970													0		
19.03.2013	श. सुभाष शर्मा		654702	44970													0		
19.03.2013	श. सुभाष शर्मा		653877	56709													0		
19.03.2013	श. सुभाष शर्मा		653682	37076													0		
22.03.2013	श. सुभाष शर्मा		653253	7984													0		
22.03.2013	श. सुभाष शर्मा		653261	17008													0		
22.03.2013	श. सुभाष शर्मा		653264	4767													0		
22.03.2013	श. सुभाष शर्मा		653270	17090													0		
22.03.2013	श. सुभाष शर्मा		653276	30394													0		
22.03.2013	श. सुभाष शर्मा		653279	30757													0		
22.03.2013	श. सुभाष शर्मा		653286	5637													0		
22.03.2013	श. सुभाष शर्मा		653290	7924													0		
25.03.2013	श. सुभाष शर्मा		654857	29970													0		
25.03.2013	श. सुभाष शर्मा		654852	29970													0		
25.03.2013	श. सुभाष शर्मा		654859	29970													0		
25.03.2013	श. सुभाष शर्मा		654860	44970													0		
25.03.2013	श. सुभाष शर्मा		654863	10470													0		
25.03.2013	श. सुभाष शर्मा		654862	29970													0		
25.03.2013	श. सुभाष शर्मा		654863	29970													0		
25.03.2013	श. सुभाष शर्मा		654864	29970													0		
25.03.2013	श. सुभाष शर्मा		654865	29970													0		
25.03.2013	श. सुभाष शर्मा		654871	44145													0		
25.03.2013	श. सुभाष शर्मा		654882	25500													0		
28.03.2013	श. सुभाष शर्मा		653324	24900													0		
28.03.2013	श. सुभाष शर्मा		654907	9547													0		
28.03.2013	श. सुभाष शर्मा		654908	28315													0		
28.03.2013	श. सुभाष शर्मा		654909	6644													0		
28.03.2013	श. सुभाष शर्मा		654911	14947													0		
29.03.2013	श. सुभाष शर्मा		654913	15937													0		
28.03.2013	श. सुभाष शर्मा		654935	133514													0		
28.03.2013	श. सुभाष शर्मा		654910	9966													0		
28.03.2013	श. सुभाष शर्मा		654912	22421													0		
28.03.2013	श. सुभाष शर्मा		654914	23906													0		
28.03.2013	श. सुभाष शर्मा		653692	9768													0		
28.03.2013	श. सुभाष शर्मा		653695	17945													0		
30.03.2013	श. सुभाष शर्मा		653332	3670													0		
30.03.2013	श. सुभाष शर्मा		653338	177834													0		
30.03.2013	श. सुभाष शर्मा		653344	55492													0		
30.03.2013	श. सुभाष शर्मा		653357	24786													0		
30.03.2013	श. सुभाष शर्मा		653363	91193													0		
30.03.2013	श. सुभाष शर्मा		653373	12683													0		

दिनांक	इसमाचे नाव	वेटीक संपत्तिस	पावती क्र.	रकम	एप्रिल	म	जून	जुलै	ऑगस्ट	सप्टेंबर	ऑक्टोबर	नोव्हेंबर	डिसेंबर	एकूण	कंत्राटी	मार्च	परतकेड	प्रमा. क्र.	दिनांक	शिल	
30.03.2013	श्री लक्ष्मी कान्हाजी		653817	4767													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653823	9714													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653828	4159													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653834	12640													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653840	5866													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653847	222701													0			2	
30.03.2013	श्री लक्ष्मी कान्हाजी		653853	85947													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		683856	17138													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653861	30036													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653867	2199													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653873	906													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653879	2356													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653885	53855													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653890	43037													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653897	85677													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653903	15146													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653908	10832													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653915	6264													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653922	2340													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653928	9230													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653942	1486													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653944	38758													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653953	202849													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653964	62090													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		653970	88386													0				
30.03.2013	श्री लक्ष्मी कान्हाजी		664009	102811													0			10	
30.03.2014	श्री लक्ष्मी कान्हाजी		664015	60628													0			1	
30.03.2013	श्री लक्ष्मी कान्हाजी		664020	200136													0			20	
30.03.2013	श्री लक्ष्मी कान्हाजी		664025	148643													0			14	
30.03.2013	श्री लक्ष्मी कान्हाजी		664035	812511													0			81	
30.03.2013	श्री लक्ष्मी कान्हाजी		664041	85215													0			8	
30.03.2013	श्री लक्ष्मी कान्हाजी		664047	160984													0			16	
31.03.2013 च्या दिनांक				12647951	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1264

AAO/CLB

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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. Salunkhe, 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)

Particular	2013-14		2014-15	
	Grant	Expenditure	Grant	Expenditure
MP Fund	26623000	43015033	34982000	41102513
MLA Fund	27004000	27340955	50972694	49127427
Road Grant	37345597	317904392	15160140	415087391
Court Grant	---	---	---	---
Entertainment Grant	---	---	---	---
13 th Finance Commission Grant	126795000	16110400	101864000	126394000
Animal Welfare Grant	154000	---	---	---
Minority Cell Grant	2000000	2000000	2000000	2000000

JNNURM Grant	757550000	758547559	---	385389976.50
Nirmal MMR Grant	---	2354766	---	---
BSUP Grant	---	314981851	---	120995230
Sant Gadge Baba Swachhata Grant	---	---	35000	35000
Sarva Shiksha Grant	---	---	---	---
Maharashtra Suvarnjayant Nagarothhan Grant	464896094	789687423	---	378136820
Sahar Swachhata Arakhada Grant	---	---	---	---
Total	1442367691	2271942379	2505013834	1518268358

d) Cash Book

Sr. No	Name of cash book	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
		10254419063	State Bank of India	42839148.97	81698906.44
		446459897	Indian Bank	10957367.70	12801739.75
		08821010004710	O.B.C. Bank	6415461.03	13663078.13
		002805004108	ICICI Bank	156992.00	41335174.13
2	Vikas Nidhi	015711002321	Dena Bank	8759271.00	59030273.31
3	Rasta Nidhi	00852010000739 4	Bank of India	46036642.67	30668418.90
4	Tree Plantation	00852010000739 5	Bank of India	9194002.19	255220.90
5	JNNURM	39280101005054 5	Union Bank	7088398.77	571330.77
6	Finance Commission	446459194	Indian Bank	2642040.00	4671936.00
7	Dalit Vasti Sudharna	09951011000996	OBC Bank	14648856.49	8927347.00

8	MLA Fund	00852010000809 9	Bank of India	19071487.00	237339.56
9	MP Fund	00000060088361 479	Bank of Maharashtra	102045.00	423935.00
10	D.P.Road	752946473	Indian Bank	2544580.00	7297.00
11	Nirmal MMR	30350026210	State Bank of India	2556345.00	3063568.00
12	B.S.U.P.	2468201005941	Canara Bank	115360609.53	59805.00
13	Mah. Suv. Nagrothan Abhiyan	06651450000034	HDFC Bank	18194649.39	14506225.00
14	Rental Housing Scheme Fund	91201006820672 0	Axis Bank	115992772.00	144200947.4 8
15	Rajiv Aavas Yojana	91201005792281 7	Axis Bank	2688311.00	2718047.00s

- e) MCA Audit completed up to 2012-13
f) Total no. of court cases Nil
g) 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

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, 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 plot 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 MRTTP 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 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 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
				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 Municipal Corporation (MBMC) had opened the Fire Protection Fund in 2010-11(6.1.10) in

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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.

Sr.No.	Name of the Party	Particular of advance	Date of advance	Amount (Rs)
1	Shri Balu Vingiyam	Medical Advance	4/5/2009	60000
2	Education Board	Teacher's day	15/9/2010	90000
3	Dr.B.D.Chakor	Pulse Polio	15/10/2010	158400
4	Dr.B.D.Chakor	Hospital Contingencies	16/10/2010	50000
5	Dr.B.D.Chakor	Pulse Polio	30/10/2010	157260
6	Dr.B.D.Chakor	Pulse Polio	16/12/2010	160860
7	Dr. Nandkishor Lahane	Health Seminar	24/12/2010	30000
8	Dr. Nandkishor Lahane	Pulse Polio	31/01/2011	163830
9	Dr. Nandkishor Lahane	Pulse Polio	15/02/2011	161430
10	Dr. Nandkishor Lahane	Pulse Polio	23/02/2011	9000
11	Priya Sujit Phadke	Pulse Polio	31/3/2011	163860
12	Shri Nagesh Irkar	World Environment Day	24/5/2011	25000
13	Shri Hansraj Meshram	World Environment Day	24/5/2011	25000
14	Chief Medical Officer	Pulse Polio	27/5/2011	162960
15	Shri Rajkumar Gharat	T.A. Advance	27/7/2011	20000
16	Chief Medical Officer	Pulse Polio	10/8/2011	162960
17	Chief Medical Officer	Pulse Polio	30/8/2011	162840
18	Dr. Pramod Padwal	Pulse Polio	20/2/2012	156660
19	Prashant K. Patil	Pulse Polio	18/10/2012	25000
20	Dr. Pramod Padwal	Pulse Polio	21/4/2012	179700
21	Dr. Pramod Padwal	Pulse Polio	21/4/2012	209780
22	Avinash Jadhav	Emergency Advance	21/5/2012	50000
23	Dadasaheb Khatre	Emergency Advance	21/5/2012	50000
24	Chandrakant Borse	Emergency Advance	21/5/2012	50000
25	Hansraj Meshram	World Environment Day	29/5/2012	10000
26	Keshrinath Patil	Election	19/6/2012	50000
27	Satyad A.Mohi	Medical Advance	8/6/2012	150000
28	Dilip Jagdale	Election	17/7/2012	50000
29	Prashant Patil	Election	17/7/2012	25000
30	Smt. Lorella Gadge	Allowance	6/8/2012	2200
31	Dipak Sawant	Allowance	13/8/2012	525000
32	Anil Rathod	Allowance	10/9/2012	40000

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
44	Delsi Koli	Advance	13/1/2014	10000
45	K.S. Satputre	Advance	20/1/2014	20000
46	A, Shaikh	Advance	18/2/2014	25000
47	Hemant Patil	Advance	29/3/2014	10000
48	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 ---

R. K. M. K. K.
Sr. Audit Officer/SS-I.