

CHAPTER-III

The summary of the audit observations in respect of three Municipal Corporation), twenty-two Municipalities and twenty-eight Notified Area Councils (NACs) are as under: -

3.1 Non-recovery of service tax ₹ 67.67 lakh

Non recovery of service tax ₹ 67.67 lakh resulting undue benefit to the contractor.

Section 65 (105) of Finance Act 1994 provides for recovery of service tax from service providers at the rate of 12.36 *per cent* of the total bill.

Audit scrutiny revealed that cleaning and sweeping operation of 20 wards of Cuttack Municipal Corporation (CMC), 13 wards of Jharsuguda Municipality and 20 wards of Bhawanipatna Municipality were awarded to private contractors and transportation of garbage and debris of 31 wards of CMC to the dumping site of Chakradharpur was awarded to Orissa Small Industries Corporation (OSIC), Cuttack during 2008-2009. A sum of ₹ 4.95 crore was paid (April 2008 to March 2009) in case of CMC, ₹31.49 lakh was paid (May 2008 to February 2009) in case of Jharsuguda Municipality and ₹21.48 lakh in case of Bhawanipatna (April 2008 to March 2009) to the contractors towards sweeping, cleaning operation and transportation of garbage and debris without recovery of service tax of ₹ 67.67 lakh as detailed in **Appendix-VI**.

The CMC authorities did not recover the service tax from the contractors amounting to ₹67.67 lakh from their bills and allowed undue benefit to them. This resulted in loss of revenue to the Government. On this being pointed out the CMC authorities noted for recovery.

3.2 Unfruitful expenditure ₹50.25 lakh

Construction of the boundary wall without obtaining lease in favour of the Municipality which was obstructed by the PPT resulted in infructuous expenditure of ₹ 50.25 lakh

Paradeep Municipality had acquired a Govt. allotted land of Ac.1.5 during the year 2002-03 for construction of Market Complex. and paid ₹ 20.38 lakh to Govt. towards cost of the land premium and ₹ 1.83 lakh to the Sub-Registrar towards franking charges of the lease deed

Before acquiring the lease deed, the Municipality had constructed the boundary wall on the said land spending ₹ 28.04 lakh. During December 2008, the Estate Officer, Paradeep Port Trust (PPT) had intimated the Collector and the Municipality not to execute any work in the said area as it was coming under the proposed expansion of the southern dock complex of PPT. No further work was executed in the said allotted plot (May 2009).

Thus, construction of the boundary wall without obtaining lease in favour of the Municipality which was obstructed by the PPT resulted in infructuous expenditure of ₹ 50.25 lakh (₹ 20.38 lakh land premium + ₹1.83 lakh cost of franking charges + ₹ 28.04 lakh cost of boundary wall)

3.3 Irregular payment of allowances ₹ 165.52 lakh

Payments of offday allowances and medical allowances to the ULB staffs to the tune of ₹ 165.52 lakh resulted in undue burden on Cuttack Municipal Corporation.

Rule 129 of Orissa Municipal Corporation Acts 2003 and Rule 415 of Orissa Municipal Rule 1953 read with clarification issued by Government (May 2008) stipulated that the condition of ULB staff, their status and standing cannot be more favorable than that of their counter parts in Government sectors. Orissa General Financial Rules do not provide payment of off-day allowance and medical allowance to the Government employees.

Test check of records of seven ULBs³ revealed that the employees of the ULBs continued drawing of the off-day allowance and medical allowance every month since April 2008 in contravention to the above Act. As such, an amount of ₹ 165.52 lakh was irregularly paid to the ULB employees during April 2008 to March 2009 as detailed in **Appendix-VII** On this being pointed out, the Executive Officers of the ULBs stated that the allowances were paid as per the council resolutions and the Municipal Commissioner, Cuttack stated in November 2009 that the matter will be brought to the notice of the Council. The replies are not tenable in view of the clarification made by Government. Necessary steps may be taken to recover the excess payments from the employees concerned.

3.4 Loss of Municipality fund due to non implementation of EPF ₹15.13 Lakh

Non recovery of EPF dues of NMR staff resulted in loss of ₹ 15.13 lakh to Paradeep Municipality

As per provisions of the Employees Provident Fund (EPF) and miscellaneous provision Act. 1952 contribution at the rate of 12 per cent of the basic pay / wages including dearness allowances was to be deducted from the wages of sweeping and cleaning staff and credited to EPF authority every month along with the employer's share of 13.61 *per cent* for providing the financial security to meet the future contingencies of employees. The Paradeep Municipality came under the purview for payment of EPF in respect of Nominal Muster Roll (NMR) staff with effect from April 2001.

Test check of record of the Municipality revealed that despite repeated request by the EPF authority, the Municipality neither recovered the dues from its employees nor deposited its share in favour of EPF authority. Due to non deposit of EPF, the commissioner seized (February 2008) the SBI account of the Municipality and deducted an amount of ₹ 45.57 lakh (Employees contribution ₹ 15.13 lakh plus Employer contribution ₹ 17.17 lakh plus interest for non-deposit of EPF dues

3 Balugaon-₹ 2.21 lakh, Cuttack- ₹ 135.57 lakh, Kabisuryanagar-₹ 2.43 lakh, Kendrapara- ₹ 13.01 lakh, Puri-₹ 3.87 lakh, Bolangir-₹ 6.53 lakh, Rajgangpur-₹ 1.90 lakh

₹ 13.27 lakh). The municipality could not recover the employees' contribution of ₹ 15.13 lakh from the NMR staff. As such the Municipality had sustained a loss of ₹ 15.13 lakh (employees' contribution of ₹ 15.13 lakh). In reply the Executive Officer stated (February 2011) that the recovery of the subscription of EPF started from the employees (May 2007).

3.5 Blockade of fund on incomplete works

Non completion of the projects after an expenditure of ₹48.87 lakh and further keeping the projects abandoned for more than two years rendered the amount so spent infructuous.

Test check of records of five ULBs revealed that four projects with estimated cost of ₹92.24 lakh was awarded to different contractors with contract value of ₹84.96 lakh during March 2005 to October 2007 as detailed in the table given below. In all the cases the projects remained incomplete after an expenditure of ₹48.87 lakh. The projects were left in incomplete stage for more than two years due to paucity of fund or non execution of the projects by the contractor. Due to non-completion of the projects the expenditure of ₹48.87 lakh turned blockade of fund. The details of which are given below.

Sl. No.	Name of the ULB	Name of project	Estimated cost (Rupees in lakh)	Contract value (Rupees in lakh)	Date of commencement	Scheduled date of completion	Expenditure incurred (Rupees in lakh)	Period of payment	Remarks
1	NAC, Athamallik	Kalyanmandap	15.34	16.10	10/2006	4/2007	10.20	1/2008	Required fund allotted and the work is in progress
2	NAC, Nuapada	Bus Stand	22.00	23.68	4/2007	10/2007	9.26	9/2007	The work order issued to IInd agency in April 2010 and the work is in progress
3	Municipality, Sundargarh	Master drain	15.00	15.00	12/2006	07/2007	3.85	7/2007	The work is in abandoned stage
4	NAC, Athagarh	Town Hall and Kalyanmandap	39.90	30.18	3/2005	9/2005	25.56	7/2005	The matter was taken up with local State Government authority for ROR and required budget grant asked for.
Total			92.24	84.96			48.87		

The projects had remained incomplete due to lack of effective steps by Executive Officers of ULBs for completion of projects.

3.6 Non-recovery of rent to the tune of ₹ 63.49 lakh

Non-realization of rent from tenants deprived the ULBs of their own revenue

Shops/complexes were constructed at various places by the ULBs with the objective for realization of the revenue by way of monthly rent and provide support to the public for commercial purposes..

In seven ULBs rent of shops/markets amounting to ₹63.49 lakh was found outstanding as on 31st March 2009, the details of outstanding are given below.

(Rupees in lakh)

Sl No.	Name of ULB	Period	Rent outstanding	Rent outstanding as on February 2011	Recovered at the instance of audit
1	Balugaon	2001-2009	6.69	3.80	2.89
2	Rajgangpur	1997-2009	12.30	12.30	0
3	Angul	1998-2009	14.68	5.37	9.31
4	Athamallik	2005-2009	11.67	3.50	8.17
5	Junagarh	2006-2009	10.12	0.52	9.6
6	Tarabha	2007-2009	3.44	1.76	1.68
7	Kuchinda	2007-2009	4.59	0.00	4.59
Total			63.49	27.25	36.24

Non-realisation of rent leads to shortfall of revenue of the ULBs. Suitable steps were also not taken by ULBs for realization of outstanding rents and ₹36.24 lakh realised as of February 2011.

3.7 Infructuous expenditure of ₹ 23.31 lakh on construction of public Toilet

Non completion of 6 public toilets and idling of 3 completed ones for more than 3 years after an expenditure of ₹ 23.31 lakh rendered the amount spent infructuous.

To augment the sanitation and ensure hygienic condition of the urban poor, HUD Department sanctioned ₹ 41.86 lakh (2001-2008) towards construction of ten seated public toilets at nine different locations within the municipal area of Berhampur.

On scrutiny of records it was revealed that though three number of ten seated public toilets were completed (April 2006) with an expenditure of ₹ 13.36 lakh those were not handed over to Sulabha International for public use.

Further, two out of remaining six units were not started and four units remained incomplete (November 2009) after an expenditure of ₹ 9.95 lakh due to paucity of fund as the Municipality did not provide their matching contribution. In the remaining four units the Council approved the places of construction without verifying the Record of Rights (RORs). As such sanitary facility could not be provided to the urban poor even after an expenditure of ₹ 23.31 lakh.

The Municipal Commissioner stated that the delay in construction was due to land dispute and non execution by the agencies. Due to non-utilisation of completed toilets by public and non-completion of six public toilets, the expenditure of ₹23.31 lakh turned unfruitful.

3.8 Unfruitful expenditure of ₹36.31 lakh

Improper planning and assessment of fund position in construction of Kalyan Mandap resulted unfruitful expenditure of ₹ 36.31 lakh

The Director of Town Planning vide Letter No. 4658 Dt. 7.8.06 sanctioned ten projects under IDSMT during August 2006 with the estimated cost of ` 87.48 lakh and 1st installment of ` 74.47 lakh was sanctioned by Govt. (Central Share ` 44.68 lakh + State Share ` 29.79 lakh) and balance amount was to be released after utilisation of 1st installment . Out of 10 projects four projects were completed at a cost of ` 22.99 lakh, 4 projects not yet taken up and 2 projects were incomplete.

Test check of one incomplete project revealed that construction of Kalyan Mandap at Khurda was initially executed by Bhubaneswar Development Authority (BDA) out of MPLAD fund during 2002-03 at a cost of ` 10.49 lakh of which ` 5.41 lakh was incurred up to plinth level. For the balance work the estimate for ` 46.46 lakh was approved (August 2006) by the Inspector of Local

Works (I.L.W). The BDA had incurred an expenditure of ₹ 30.90 lakh and requested the Municipality (November 2008) for placement of funds. In response, the Municipality deposited ₹ 17.25 lakh in favour of BDA although ₹ 10.25 lakh only was allotted under IDSMT. The balance fund of ₹. 29.21(₹.46.46 - ₹ 17.25) could not be provided by the Municipality for construction due to paucity of funds.

It was further noticed that due to delay in submission of U.C the second installment of central grant of ₹ 13.01 lakh (₹ 87.48 lakh – ₹ 74.47lakh) was not released by Central Govt. as cut off date March 2008 was over. Thus in the above stated circumstances the Municipality was not in a position to place fund for completion of work.

In view of above fact the execution was taken up without proper assessment of fund position by which the construction of Kalyan Mandap could not be completed and the expenditure amounting to ` 36.31 lakh (` 30.90 + ` 5.41) resulted in unfruitful expenditure.

Besides that due to delay in submission of UC the Municipality sustained loss of grant amounting to ₹ 13.01 lakh which could have been avoided.

3.9 Non discharge of Loan Liability of ₹ 184.09 lakh

Despite Government offloaded the outstanding interest liabilities of the Berhampur Municipal Corporation with LIC of India for last 10 years by payment of the principal amount of ₹ 184.09 lakh under one time settlement, the Corporation failed to pay even the required principal amount with simple interest 9.5 per cent to Government so far.

Berhampur Municipal Corporation borrowed ₹412.51 lakh from LIC of India (1982 to 1989) towards installation of water supply system within the Municipal area with Government guarantee. The Municipal Corporation stopped repayment (1999) with an outstanding principal of ₹ 184.09 lakh. Thereafter no further payment was made till date. In order to waive the interest, penal interest liability due to LIC, one mutual agreement was made between the Government and LIC (March 2009) where in Government settled the outstanding principal under one time settlement and the Berhampur Municipal Corporation has to pay only the

Principal amount of ₹ 184.09 lakh with simple interest of ₹ 9.5 *per cent* per annum to Government within 5 years.

Government waived the interest burden of the Municipal Corporation under one time settlement but the Corporation did not take any action to repay the Principal along with interest (November 2009).

Due to non payment of outstanding loan and interest to LIC in time the loan burden of ₹ 184.09 lakh and annual interest liability of ₹ 17.49 lakh persists.

Commissioner, Berhampur Municipal Corporation stated (May 2009) that the matter was moved to Government for waiver of the loan amount. In February 2011, the H&UD Department released ₹6.67 crore against 22 units out of which ₹1.84 crore allotted to Berhampur Municipal Corporation towards fresh loan to avoid the extra liability in payment of higher rate of interest to LIC.

3.10 Execution of inadmissible project under Backward Region Grant Fund (BRGF) ₹ 15.51 lakh

In contravention of the BRGF guidelines, a sum of ₹ 15.50 lakh was expended towards inadmissible projects under the scheme resulting the expenditure irregular.

As per modified guideline issued by PRD, Government of Orissa for the year 2008-09 repair/renovation/construction of community hall was inadmissible under BRGF.

Scrutiny of records of Berhampur Municipal Corporation revealed that a sum of ₹15.50 lakh was spent during 2008-09 on construction of “Multipurpose Community Hall-cum-recreation and cultural centre at Berhampur out of BRGF which was irregular and in contravention of the guideline.

3.11 Non-deposit of provident fund contribution recovered from staff salary

Irregular diversion of ₹114.76 lakh deducted as PF contribution of employees of the Berhampur Municipal Corporation for more than 15 years led to deprivation of the legitimate benefit of PF to the staff.

Berhampur Municipal Corporation maintains a separate provident fund account of its own. The provident fund contribution deducted from the pay and allowances of the staff are credited to the earmarked accounts for suitable investment to earn interest. Scrutiny of records revealed that ₹ 114.76 lakh deducted from the staff salary towards provident fund contribution for 86 months (between July 1993 and December 2002) were not deposited in the earmarked account and diverted to meet day to date expenditure of the Corporation. As such the PF holders were deprived of getting their PF benefit for more than 15 years. The Municipal Commissioner stated that due to paucity of fund the PF could not be deposited. Irregular diversion of PF contribution resulted in depriving the employees their legitimate benefit of provident fund.

3.12 Delayed payment surcharge ₹7.62 crore

Non availing of the DPS waiver offer of electricity distribution companies by 5 ULBs resulted in extra burden of ₹ 7.62 crore as delayed payment surcharge.

Test check of records of 5 ULBs⁴ revealed that delayed payment surcharge (DPS) of ₹ 7.62 crore was charged by electricity authority due to non-payment of electricity bill in time. On this, Government directed (May 2008) to all the ULBs that the electricity distribution companies would waive the DPS if all the arrears were paid. It was observed that the ULBs did not avail this waive facility by not paying the arrears and continued to bear the extra burden of liability of ₹ 7.62 crore as DPS.

⁴ Berhampur – ₹ 3.43 crore, Buguda – ₹ 0.15 crore, Jharsuguda – ₹ 1.07 crore, Puri – ₹ 0.03 crore, Rourkela – ₹ 2.94 crore

3.13 Loss of ₹90.23 lakh due to parking of scheme funds in P.L. Account

Parking of scheme funds in Personal Ledger Account rendered loss of interest money to the tune of ₹90.23 lakh.

Guidelines in respect of Centrally Sponsored Schemes stipulates that both Central and State share of the funds shall be kept in interest bearing savings bank accounts. The interest earned on these accounts shall be treated as additional grant of the schemes.

Scrutiny of records of six ULBs⁵ revealed that ₹309.36 crore was kept in Personal Ledger (PL) Account during 2008-09 instead of keeping the same in interest bearing savings bank account. This resulted in loss of interest of ₹90.23 lakh to the scheme funds calculated on the monthly minimum balance at the prevailing simple rate of interest of 3.5 percent per annum. **(Appendix-VIII).**

In reply, the ULBs agreed to transfer the balances from the PL account to Savings Bank Account

3.14 Misappropriation of funds ₹4.57 lakh

Misappropriations by way of non depositing of the Government money received as tax, LIC premium and CPF.

(a) Sundargarh Municipality ₹3.62 lakh

Rule 91 of Orissa Municipal Rule 1953 envisaged that claim against a municipality should ordinarily be discharged by cheque drawn upon the municipal banker.

The Executive Officer, Sundargarh had drawn cash amounting ₹ 3.62 lakh for deposit of LIC premium and CPF payment during the period 2006-07 and 2007-08. The entire cash was received by the then cashier and on an inquiry it was

⁵ Bhubaneswar – ₹ 68.25 lakh, Balasore – ₹ 5.30 lakh, Berhampur – ₹ 4.12 lakh, Bhadrak – ₹ 2.96 lakh, Rairangpur – ₹ 2.25 lakh and Rourkela – ₹ 19.12 lakh

ascertained that he had not deposited the amount in the concerned accounts which resulted in misappropriation of ₹ 3.62 lakh. The Executive Officer had allowed the cashier to deposit the LIC premiums in cash instead of depositing through cheque in violation of the codal provision which paved the way for misappropriation

The Executive Officer, Sundargarh did not take any initiative in the matter as on March 2011.

(b) Tarabha NAC ₹0.95 lakh

Rule 84 of OMR 1953 envisaged that the Executive Officer should once at least in every week examine the cashier's cash book together with the pass book so as to satisfy himself that all money received has really been remitted. He should further, once at least every fortnight examine the cashier's or the accountants cash book with all the subsidiary registers in which receipts are given or collection recorded with the view of testing whether all sums received are actually brought to account and that all relevant entries tally.

Test check of records of Notified Area Council, Tarabha revealed that Ex-Cashier received ₹ 2.43 lakh (April 2006 to February 2007) towards tax collected by Tax Collectors and out of which ₹1.48 lakh was deposited in NAC account from May 2006 to March 2007 leaving a balance of ₹0.95 lakh which is still lying unrecovered from the cashier. Thus, non-deposit of cash in time construed that the said amount was misappropriated by the cashier.

The Executive Officer stated that steps would be taken to realise the amount.

The ULBs did not take timely action to recover the misappropriation amount of ₹4.57 lakh from the pay and allowances of the officials in charge of cash branch if required when the amount was not credited after audit objections. This indicates the failure of the internal control mechanism of the units.

3.15 Suspected misappropriation- ₹ 2.96 lakh.

Misappropriation suspected due to short deposit of ₹ 2.96 lakh.

Scrutiny of records of Executive Officer, Sundargarh Municipality revealed that ₹6.12 lakh was collected in cash towards cost of tender papers and earnest money deposit (EMD) relating to 74 nos. of works during 2008-09. The cashier deposited ₹3.16 lakh. The balance of ₹2.96 lakh was not deposited in the departmental accounts as per the cash book.

The EO stated (March 2011) that the matter was under investigation. This indicates the failure of the internal control mechanism for timely credit of departmental revenue to departmental accounts.

3.16 Loss of government grant of ₹ 11.42 lakh due to non-utilisation of CRF grant

Inordinate delay in submission of UC and revised action plan in respect of SRC grants resulted loss of assured grant of ₹ 11.42 lakh.

Notified Area Council (NAC), Athagarh received (February 2006) ₹30.00 lakh under Calamity Relief Fund (CRF) grant for execution of 26 projects damaged during flood 2005-06. The Special Relief Commissioner (SRC) approved 10 projects during 2005-06 and 16 projects were subsequently approved by the Collector, Cuttack District in 2007. Even though the execution of work against the project were started by the NAC authorities, the required UCs were not submitted to the Department in time. The HUD Department recovered (November 2007) ₹11.42 lakh from the octroi compensation grant of the NAC due to delay in submission of UCs.

The EO stated in March 2011 that the expenditure was incurred for ₹16 lakh against the scheme upto 2009-10 and the balance grant of ₹14 lakh would be utilized against the ongoing works.

Due to inadequate planning of the NAC authorities, the projects were not completed in time and the required UCs could not be submitted to the Department as per desired target which resulted in loss of octroi grant of ₹11.42 lakh

3.17 Unauthorised appointment of Daily Labour Roll

In disregard to Government instructions, DLRs in four ULBs were engaged despite ban and in Basudevpur NAC 14 DLRs irregularly continued in the regular service beyond the sanctioned strength.

Despite ban on engagement of DLR (19.05.1997), four ULBs engaged huge number of DLRs without prior sanction of the State Government and spent ₹ 7.58 crore during 1997-2009 (**Appendix-IX**)

Further scrutiny revealed that NAC Basudevpur had engaged 14 DLRs between July 1987 and June 1995 and regularized their services in the post of Octroi Tax Collector / Peon on ad-hoc basis with effect from August 1998. There was no regular posts sanctioned by government to accommodate the above staff for which they were irregularly continuing in regular service beyond the sanctioned strength and was paid regular pay and allowances to the tune of ₹ 700.25 lakh.

The Chief Executive of the ULBs was to be held accountable for violation of the Government orders and allowing unauthorized appointment.

3.18 Outstanding advance to the tune of ₹ 8.25 crore

Advance to the tune of ₹ 8.25 crore relating to 22 ULBs remained unadjusted as of March 2009

According to Rule 136 to 140 of Orissa Municipal Rules (OMR) 1953, the amount of permanent advance and any other advances that may be made to contractors or other individuals under whose personal superintendence the work is being executed shall be made and charged to the head of advances and entered in the advance ledger (Form No. XVIII). A separate account shall also be opened for each person for whom advance shall be given and this account shall be credited with amount of any payment that may be made. In some exceptional cases and with the special sanction of the Chairman of the ULBs and the Executive Officers

should review the cases and the current entries of the advances in the register on quarterly basis.

On test check of records of 22 ULBs, it was observed that the outstanding advances of ₹8.25 crore paid for various purposes as of March 2009 were not adjusted/recovered. The details of outstanding advances of ₹8.25 crore are indicated in **Appendix-X**. This indicates that the outstanding advances were not adjusted / recovered even after four years of payment in spite of the departmental guidelines and instructions issued for timely adjustment by close monitoring of the officer in charge of the ULBs.

3.19 Over stayal in service

Tax collector at Nilagiri NAC was allowed to continue in service and paid pay and allowances beyond superannuation resulted in irregular payment of ₹ 0.68 lakh for the period.

The date of birth of Sri Prafulla Kumar Mohanty , Tax Collector as recorded in his service book was 4.5.1948 for which he was due for retirement on 31.05.2006 on attaining the age of 58 years as he happened to be a class –III employee. The Nilagiri NAC allowed Sri Mohanty to continue in service till 7.8.07 but in the service book he was shown as relieved from service on superannuation w.e.f 31.05.06 vide OO No. 1026 dt. 8.8.07 with retrospective effect. Sri Mohanty was paid pay and allowances of ₹ 68078/- for the period of over stayal in service (**as details in Appendix-XI**) and his services were shown to have been verified till 7.8.07 as per the notings made in his service book. The payments made towards salary for the over stayal period was irregular.

On this being pointed out by audit, the EO, Nilagiri stated that the matter was moved to Govt. in H & UD department for regularization of the case.

3.20 Irregular appointment


In violation of Government Service Code, Rajgangpur Municipality irregularly appointed Smt. Gurubari Ghasiani, Swepress at the age of 11 years and 3 months.

As per Rule 52 A(III) of Orissa Service Code read with notification No. 14362-F-Dt 15.04.66 the minimum age for entry into Govt. service in class-IV Govt. servant is not below 18 years.

Scrutiny of service book of Smt. Gurubari Ghasiani Sweepress revealed that her date of birth was 02.09.1958 and she got appointment as sweepress in Rajgangpur Municipality on 09.12.69 i.e at the age of 11 years 3 months which was highly irregular.

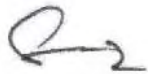
In reply the Executive Officer, Rajgangpur stated (July 2009) stated that the case would be reviewed and final compliance would be furnished to audit.

Bhubaneswar
The----- day of-----2010


(BAMAN PRADHAN)
Deputy Accountant General
(Local Bodies Audit & Accounts),
O/o the Principal Accountant General (CA)
Orissa, Bhubaneswar.

Countersigned

Bhubaneswar
The----- day of-----2010


(SANAT KUMAR MISHRA)
Principal Accountant General (Civil Audit)
Orissa, Bhubaneswar.