

## **OVERVIEW**

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

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

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

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

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

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

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

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