

**LOCAL FUND AUDIT, KEONJHAR, ODISHA**

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 363946/AR/2017-2018-KEONJHAR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Joda Municipality</b>
2	Year of Accounts under Audit :	<b>2016-2017</b>
3	Name of the Local Authority during the year of A/Cs :	1.SRI PRASANTA KUMAR SAHOO-01.04.16 TO 01.09.16 2.SRI ARUN KUMAR MALLIK, OAS-I-JB - 01.09.16 TO 17.07.17 3. SRI BHAKTABANDHU MAHANTA, M.E.-17.07.17 TO 15.09.17
	Name of the Local Authority at the time of Audit :	SRI SURYAMANI PATTAJOSHI
4	Duration of Audit :	30-01-2018 To 02-04-2018 (Mandays Consumed :- 40)
5	Name of the Auditors :	PRADIP KUMAR SAHOO - Lead Auditor(30-01-2018 to 03-04-2018) SRI JAYANTA KUMAR BRAHMA - Auditor(30-01-2018 to 03-04-2018)
6	Name of the Reviewing Officer :	MAYADHAR NAYAK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	
8	Entry Conference Date :	17-01-2018
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SRI BHUBAN KUMAR NAIK
11	Date of approval of report by District Audit Officer :	

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Joda Municipality	26.4	14	7095	13335	0	26251	46681	22734	23947

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Development fee receipt book	30.01.2018	149 nos.	149 nos.	SRP-210	nil
2	POL coupon	30.01.2018	24 nos.	24 nos.	SRP-322	nil
3	Under section-290 receipt book	30.01.2018	08 nos.	08 nos.	SRP-284	nil
4	M.R.books-yellow and white.	30.01.2018	38 nos.	38 nos.	SRP-318	nil
5	Parking fee receipt book.	30.01.2018	40 nos.	40 nos.	SRP-150	nil
6	Holding Tax receipt book	30.01.2018	02 nos.	02 nos.	SRP-305	nil
7	House rent-Ground rent receipt book.	30.01.2018	16 nos.	16 nos.	SRP-312	nil
8	ServicePostage Stamps	30.01.2018	Rs.47.00	Rs.47.00	SRP-89	nil
9	Service Tax receipt book.	30.01.2018	12 nos.	12 nos.	SRP-320	nil
10	Money Receipt Book -Red and white	30.01.208	00	00	SRP-273	nil
11	Measurement Books	30.01.2018	00	00	SRP-315	nil
12	Cash in hand	30.01.2018	Rs.9814.00	Rs.9814.00	P.A.Cash book,Page-11	nil

**Comments**

The local Authority is advised to deposit the cash in the Bank as the cash in hand is beyond the permissible limit.

**PARA: 3 LIST OF VERIFIED RECORDS**
**A : List Of Verified Records/Register**

SIno	List Records/Register	Rules	Form No
1	Tax collector's Ledger	Rule 198	Form M
2	Stock account of Receipt Forms	Rule 196	Form L
3	Tax collector's daily collection register	Rule 192	Form K
4	Tax Receipt Form	Rule 188	Form I
5	Arrear Demand Register	Rule 187	Form H
6	Stock Register of Stationery	Rule 172	Form No. XLIV
7	Assessment List	Rule 177	Form A
8	Demand and Collection Register	Rule 178	Form B
9	Stamp Account	Rule 172	Form No. XLIV
10	Register of Grants	Rule 80	Form No. XLII
11	Daily Collection Register	Rule 171	Form No. XL
12	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
13	Miscellaneous Receipts	Rule 157	Form No. XXXIV
14	Register of Outstanding Advances	Rule 140	Form No. XIX
15	Advance Ledger	Rule 136	Form No. XVIII
16	Abstract Register of Expenditure	Rule 129	Form No. XVI
17	Abstract Register of Receipts	Rule 129	Form No. XV
18	Cash Book of the municipality	Rule 125	Form No. XIV
19	Periodical Increment Certificate	Rule 99	Form No. XI
20	Absentee Statement	Rule 97	Form No. X
21	Salary Bills	Rule 97	Form No. IX
22	Order Book	Rule 96	Form No. VIII
23	Register of Bills	Rule 96	Form No. VII
24	Challan	Rule 87	Form No. VI
25	Subsidiary Cash Book	Rule 128 A	Form No. V-A
26	Cashier's Cash Book	Rule 81	Form No. V
27	Subsidiary account of special taxes	Rule 79	Form No. -IV
28	Schedule for the Budget Estimate	Rule 77	Form No. III
29	Abstract of the Budget Estimate	Rule 74	Form No. I-A
30	Budget Estimate	Rule 74	Form No. I
31	Nominal Muster Roll (NMR)	Rule 340	Form W-II
32	Contract Agreement Form	Rule 341	Form W-III
33	Contract Certificate	Rule 343	Form W-IV
34	Miscellaneous Supply Bill	Rule 343	Form W-V
35	Register of Works	Rule 345	Form W-VI
36	Stock & Store Register of Municipality	Rule 346	Form W-VII
37	Measurement Book	Rule 365	Form W-VIII

**B : List of Records/Registers not Produced to Audit**

SIno	List Records/Register	Rules	Form No
1	Register of Distrainted property & sales	Rule 204	Form S
2	Warrant register	Rule 202	Form R
3	Form of inventory & Notice	Rule 203	Form Q
4	Distraint Warrant Register	Rule 202	Form P
5	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
6	Progress statement of collection of taxes	Rule 200	Form N
7	Register of writes off of demands	Rule 190	Form J
8	Form of appeal petition	Rule 183	Form E
9	Mutation Register	Rule 184	Form G
10	Register of Petitions	Rule 183	Form F
11	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
12	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
13	Register of Interest Bearing	Rule 147	Form No. XLI

	Securities		
14	Arrear List	Rule 170	Form No. XXXIX
15	Ledger of Lessees	Rule 170	Form No. XXXVIII
16	Jamabandi Register	Rule 170	Form No. XXXVII
17	Register of Lands	Rule 160	Form No. XXXV
18	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
19	Stock account of License Number Plates	Rule 155	Form No. XXXII
20	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
21	Register of Estimates & Allotments	Rule 332	Form W-I
22	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
23	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
24	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
25	Loan Register	Rule 149	Form No. XXVII
26	Register of Investments	Rule 148	Form No. XXVI
27	Establishment Audit Register	Rule 146	Form No. XXV

**C : List of Records/Registers not Maintained**

S/no	List Records/Register	Rules	Form No
1	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
2	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
3	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
4	Register of outstanding deposits	Rule 143	Form No. XXI
5	Deposit Ledger	Rule 142	Form No. XX
6	Register of adjustments	Rule 132	Form No. XVII
7	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
8	Permanent Advance Account	Rule 108	Form No. XII

**D : List of Records/Registers not Required**

S/no	List Records/Register	Rules	Form No
------	-----------------------	-------	---------

**Comments**

Non production of records and registers.

Audit objection statement was issued to produce all the records and registers related to the auditing year 2016-17 as well as the records prescribed to be maintained by ULBs in OM Act and rule. But, the above lists of records and registers were not produced to audit.

In response to audit objection memo the local authority replied that, steps would be taken to maintain the records as prescribed. The E.O. is advised to maintain the records prescribed by statute for improvement of quality and transparency in account.

**PARA: 4 FINANCIAL POSITION**

Joda Municipality - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant Cash Book	01-04-2016	1352006 12.86	16680691 2.00	30200752 4.86	10857034 2.25	31-03-2017	1934371 82.61	31-03-2017	2006654 38.81	-7228256. 20	
2	VAMBAY cash book	01-04-2016	101438.5 0	0.00	101438.50	0.00	31-03-2017	101438.5 0	31-03-2017	101438.5 0	0.00	
3	R.T.I Cash Book	01-04-2016	3235.00	398.00	3633.00	0.00	31-03-2017	3633.00	31-03-2017	3633.00	0.00	
4	NULM Csh Book	01-04-2016	1804196. 00	141047.00	1945243.0 0	1935200.0 0	31-03-2017	10043.00	31-03-2017	10043.00	0.00	
	<b>GRAND TOTAL</b>		<b>1371094 82.36</b>	<b>16694835 7.00</b>	<b>30405783 9.36</b>	<b>11050554 2.25</b>		<b>1935522 97.11</b>		<b>2007805 53.31</b>	<b>-7228256. 20</b>	

**Comments**

**Reasons of difference ( - ) Rs .7228256.20**

(i) During the year 2015-16 in A.R. No.276847 /16-17 difference- (-) Rs.6047257.00

(ii) During the year 2016-17 less C.B. taken in A.R. No.276847/16-17.- (-) Rs.1180999.20

Total difference :- (-)Rs.7228256.20

**Para-4-1 Details of cash book wise C.B. as on 31.03.2017**

Sl No	Name of the cash book	In Cash	In Bank & PL A/c	Total
1	Accountant cash book	00	200665438.81	200665438.81
2	VAMBAY cash book	00	101438.50	101438.50
3	R.T.I. cash book	60.00	3573.00	3633.00
4	NULM cash book	00	10043.00	10043.00
	<b>Total-</b>	<b>60.00</b>	<b>200780493.31</b>	<b>200780553.31</b>

**Reconciliation between P.L. A/c & Treasury pass book as on 31.03.2017.**

1)C.B. as per P.L. A/c- 21142389.28

2)C.B. as per Try. Pass book- 21142389.28

3)Difference - 00

**Para-4-2 Assets and Liabilities**

The position of Assets and liabilities of the Municipality as on 31.3.2017 is furnished below. (Basing on the records and registers made available to audit).

**A) Assets**

I	Un-disbursed Cash in hand as per subsidiary Cash Book as on 31.3.2017.	00
li	Un-remitted collection as per Cashiers Cash Book as on 31.3.2017.	00
lii	Closing Balance as on 31.3.2017.	193552297.11
Iv	Permanent Advance amount.	00
V	Advance recoverable as on 31.3.2017.(Para-8)	3537191.17
vi	Outstanding Taxes & Rents as on 31.3.2017.(Para-13.1)	4506549.00
	<b>Total-</b>	201596037.28

**B) LIABILITIES**

I	Un-spent Govt. Grants as on 31.3.2017.(Para-9)	
A	Govt. Grants.	167121814.23
B	Matching Contribution	573266.00
II	Deposits refundable (Para-19.3)	16496938.79
III	Outstanding Loan for repayment as on 31.3.17(Para-19.2)	52427519.00
IV	Salary bill of the Municipal staff for March 2017	1253770.00
V	Arrear Salary of staff	00
VI	Pension & family pension for March 2017	238103.00
VII	Street Light maintenance	59800.00
VIII	Hon. of Chairman/Vice-Chairman upto March 2017	2700.00
IX	Energy charges outstanding for payment by 31.3.2017	373882.00
X	Private Sanitation charges payable for March 2017	871992.00
XI	Outstanding Royalty, VAT, IT & Labour Cess for deposits by March 2017(Para-19.1)	3837284.00
XII	Telephone bill for March 2017	4516.00
XIII	Outstanding water charges as on 31.3.17	00
	<b>TOTAL-</b>	<b>243261585.02</b>
	<b>Excess Assets over Liabilities -</b>	<b>(-)41665547.74</b>

**Para-4-3 Budget and Annual Account**

The annual budget estimate for the year 2016-17 was submitted to Govt. & H.&UD Department, Odisha, Bhubaneswar through office letter No-2140/21.07.16 & Letter No-2141/21.07.2016 of Collector & District Magistrate, Keonjhar for approval. The budget for the year 16-17 was approved by the Govt. & H &UD, Department, Odisha, BBSR vide order No-20041/HUD /19.08.2016.

The budget estimate for the year 16-17 prepared by the Municipality along with actual receipt and expenditure is furnished as follows.

**Receipt for the year 2016-2017**

Sl No	Particular of receipt	Sanction budget estimate	Actual receipt	Percentage of collection
I	Rate & Taxes	16554190.00	12020564.00	72.6
li	Licence and other fees	1832722.00	337575.00	18.41
lii	Receipt under special Act.	3102014.00	4959885.00	159.89
Iv	Revenue derived from Municipal property and other sources	8132134.00	8381374.00	103.06
V	Grants and contribution	133867475.00	99544700.00	74.35
Vi	Miscellaneous	41507600.00	41067169.00	98.93
vii	Extra ordinary debt.	925555.00	637090.00	68.83
	<b>Total-</b>	<b>205921690.00</b>	<b>166948357.00</b>	

**EXPENDITURE FOR THE YEAR 2016-17**

Sl No	Particular of expenditure	Sanction budget estimate	Actual expenditure	Percentage of expenditure
I	General administration	64028932.00	4242567.00	6.62
li	Collection Estt.	7815000.00	6618613.00	84.69
lii	Public safety	5161626.00	8115052.00	157.21
Iv	Health and conservancy	16037814.00	15902184.00	99.15
V	Medical	3350000.00	3387650.00	101.12
Vi	Public conveyance and works	80674305.00	16979159.00	21.04
vii	Public institution	591000.00	58555.00	9.90
Viii	Miscellaneous	46456572.00	53064631.25	114.22
ix	Extra ordinary debt.	1500000.00	2137131.00	142.47
	Total-	225615249.00	110505542.25	

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper.

But it is observed from the above comparison table that the annual budget has not been prepared in realistic manner as there seems a significant variation in budgetary receipt/expenditure to that of actual receipt/ expenditure. The EO is advised to keep all provisions laid down in statute in preparation of future budgets.

**(B) ANNUAL ACCOUNT.**

The annual accounts i.e. the abstract receipts and expenditures was not maintained by this institutions as prescribed under Rule-144 and 145 of O.M.Rules-1953.

**Para 4.4 : Sinking Fund**

No Sinking Fund has been created by this ULB to clear off Loan and other Liabilities as required vide Section 111 of O M Act, 1950 and Rule 20(d) of OLFA Rules 1951.

**Para 4.5 : Maintenance of Flexi Account**

No fund was found to have been parked in Flexi Accounts during the year under audit. As per letter No. 35425/F dated 12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the central share and state share or only central share of the centrally sponsored schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. The EO is advised to keep funds of such schemes in flexi accounts for accrual of more interest.

**PARA: 5 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BANK BALANCE FIGURE**

Joda Municipality - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	All pass book	00	01-04-2016	220273975.37	31-03-2017	200780553.31	19493422.06	
	<b>GRAND TOTAL</b>			<b>220273975.37</b>		<b>200780553.31</b>	<b>19493422.06</b>	

**Reconciliation**

**PARA-5.1 DETAILS OF CLOSING BALANCE AS PER BANK PASS BOOKS AND CASH BOOKS BANK BALANCE**

Sl.No	Account No.	Name of the Bank	Balance as on 31.03.17	Remarks
1	7825	IDBI,Joda	1460946.11	SALARY A/C.
2	80316	IDBI,Joda	10043	NULM
3	80352	IDBI,Joda	3278297	M.V.TAX
4	22598	IDBI,Joda	6319015	IHSDP
5	53154	IDBI,Joda	6343415	KALYAN MANDAP/PARK
6	15765	IDBI,Joda	4964482	FIXED DEPOSIT
7	63037	HDFC,Joda	21670157	IHSDP
8	28020	HDFC,Joda	23752310	DEVOLUTION FIUND
9	37831	HDFC,Joda	31336388	14TH FCA
10	79	HDFC,Joda	3494795.9	PPBI & PH
11	29862	HDFC,Joda	98459	R & B
12	93500	SBI,Joda	1189239.99	MLA LAD
13	62297	SBI,Barbil	34772051.5	DDO A/C.
14	30186	SBI,Joda	689737.58	PENSION
15	31053	SBI,Joda	24286.5	PENSION
16	53	BOI,Joda	8136737.5	13TH F.C.
17	10247	BOI,Joda	806275.5	KALYAN MANDAP
18	17013	BOI,Joda	1287147.75	RD/CC ROAD
19	183	BOI,Joda	97316.19	VAMBAY
20	1	BOI,Joda	3611	RTI
21	425	CANARA Bank,Joda	3787052	OWN FUND
22	54	PNB,Joda	3807236	SWM



23	378	ICICI,Joda	1117828.74	OWN FUND
24	2662	ICICI,Uchhabali	10573940.75	PENSION/OAP
25	20802	AXIS Bank,Joda	16909112	SBM
26	81477	SBI,Joda	35721	LFS
27	3033	OGB,Joda	18296	BRGF
28	2586	OGB,Joda	12180	SRC
29	72441	INDIAN Bank, Joda	2236	HSY
30	8319	KCCB,Keonjhar	142292.15	SAVINGS
31	108	OGB,Joda	134645.96	FIXED DEPOSIT
32	462	OGB,Joda	12833449.54	FIXED DEPOSIT
33	178	OGB,Joda	16831.45	OWN FUND
34	35639	SBI,Joda	0	SJSRY
35	243784	POST OFFICE	6052.98	SAVINGS
36	8448	PLD(Try. Pass book)	21142389.28	PLD
		<b>TOTAL;-</b>	<b>220273975.4</b>	

**Reconciliation**

Closing balance as per the Pass Book as on 31.3.17 - Rs 220273975.37

Closing balance as per the Cash Book as on 31.3.17- Rs 200780553.31

Difference- Rs. 19493422.06

The present audit made its own effort to reconcile the above difference basing on the records produced to audit. The pass books, cash books, cheque issue register, etc were taken into consideration while reconciling the above difference. The detail is furnished as follows -

C.B as per cash book as on 31.03.2017 Rs.200780553.31

	Difference in AR No-276847/16-17	
	As per pass book – 160878810.84	
	As per cash book- 143156282.56	
	Difference - 17722528.28	(+) 17722528.28
A	A/c No-7825, IDBI, Joda	
i	Credited in pass book but not taken to cash book till 31.03.17	
	29.06.2016- Rs.35000.00	(+)35000.00
ii	Credited in pass book but not taken to cash book till 31.03.17	
	06.08.2016- Rs.30000.00	(+) 30000.00
iii	Credited in pass book but not taken to cash book till 31.03.17	
	31.08.2016- Rs.18117.00	(+)18117.00
iv	Credited in pass book of Rs.49962.00 on 3.9.16 but taken to cash book of Rs.49932.00 less receipt taken of Rs.30.00	(+)30.00
v	Debited from pass book but not taken to cash book till 31.03.17	

	Dt.04.11.16- Rs.115.00	(-) 115.00
vi	Credited in pass book but not taken to cash book till 31.03.17	
	08.11.2016- Rs.5100.00	(+) 5100.00
vii	Credited in pass book but not taken to cash book till 31.03.17	
	09.02.2017- Rs.2830.00	(+) 2830.00
viii	Credited in pass book but not taken to cash book till 31.03.17	
	28.03.2017- Rs.19514.00	(+) 19514.00
ix	Credited in pass book but not taken to cash book till 31.03.17	
	29.03.2017- Rs.11307.00	(+) 11307.00
B	A/c No-0075 HDFC, Joda	
	Debited from cash book vide VR No-809 dt.28.03.2017, but debited from cash book after 31.03.2017	
	Dt.05.04.2017	(+) 4516.00
C	A/c No-3500, SBI, Joda	
i	Credited in pass book but not taken to cash book till 31.03.2017	
	25.04.16- Rs.99250.00	
	01.06.16- Rs. 1947.00	
	03.10.16- Rs. 29623.00	
	07.02.17 -Rs.3192.00	
	01.03.17- Rs.85800.00	
	03.03.17- Rs.5000.00	
	16.03.17-Rs.5000.00	
	25.03.17- Rs.10300.00	
	Total- Rs.240112.00	(+) 240112.00
ii	Debited from pass book but not taken to cash book till 31.03.17	
	01.07.16- Rs.139750.00	
	02.07.16- Rs.35500.00	
	16.12.16-Rs.7450.00	
	Total- Rs. 182700.00	(-) 182700.00
D	A/c No-10247 , BOI, Joda	
	Debited from pass book but not taken to cash book till 31.03.17	
	07.01.17- Rs.5.75	
	20.02.17- Rs.115.00	
	14.03.17-Rs.5.75	
	Total- Rs. 126.50	(-)126.50
E	A/c No-378, ICICI, Joda	
	Credited in pass book but not taken to cash book till 31.03.17	
	30.12.16- Rs.450.00	(+) 450.00
F	A/c No-20802, Axis Bank, Joda	
	Credited in pass book but not taken to cash book till 31.03.17	
	01.07.16- Rs.18000.00	(+)18000.00
	Un classified amount not reconcile during the year 16-17	(+)1568859.28
	<b>C.B. as per pass book as on 31.03.17</b>	<b>220273975.37</b>

As per Rule-128 of OM Rules- 1951, the cash book shall be balanced at the close of every month and signed by the EO in token of correctness of every entry made there in. The balance brought out shall be stated both in words and figures and shall be agreed with the balance shown in the pass books of the Municipality. But as stated in the fore going paragraph, the cash book was maintained quite haphazardly. No totaling and balancing was done for the entire year under audit.

As per the Lt No 15847/F dated 27.4.13, the DDO shall maintain a register for reconciliation of receipts and disbursement of scheme fund. The Local Authority could not produce the register of reconciliation as the same was not maintained by this Municipality.

On issued of objection memo in this context the local authority stated that step is being taken for reconciliation.

However the EO, Joda Municipality was impressed upon to reconcile the difference and ensure production of the same to next audit.



**PARA: 6 STOCK POSITION**

Joda Municipality - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Bitumin	1	0	0	1.00	1	i drum,1.880MT,SRP-14 as per last A.R.
2	Ridges	7	0	0	7.00	7	7 pairs SRP-55 , Vol-IV as per last A.R.
3	Collars HP	5	0	0	5.00	5	5 pairs, SRP-197,Vol-IV as per last A.R.
4	Hume pipe 250 2.5 mtr	5	0	0	5.00	5	5 nos., SRP-15, Vol-V as per last A.R.
5	Hume pipe 900 X 2.5 mtr	8	0	0	8.00	8	SRP-12,Vol-V as per last A.R.
6	Hume pipe 350 X 2.5 mtrs	19	0	0	19.00	19	SRP-14,Vol-V as per last A.R.
7	Hume pipe 400 x 2.5 mtrs	1	0	0	1.00	1	SRP-11, Vol-V as per last A.R.
8	Hume pipe 450 x 2.5.mtrs	8	0	0	8.00	8	SRP-13,Vol-V, as per last A.R.
9	RCC pillars	16	0	0	16.00	16	SRP-3,Vol-V as per last A.R.
10	Barbade wire	830	0	0	830.00	830	830 kg as per last A.R.

**Comments**
**Comments**

It is seen from above position that stock for Bitumen and AC Sheet & Ridges was rolling since long. No steps have yet been taken to utilize the same in development work.. The E.O. is requested to conduct physical verification of above stock so as to ascertain their existence and take necessary action for their utilization and compliance reported to audit. Physical verification of stock & store should be done twice in a year as per O.M. Rules – 1953 by the E.O.

**Maintenance of Dead Stock Register.**

As per rule 106 of O.G.F.R, an inventory of the dead stock should be maintained in all government offices in form VI showing number received, the number deposited off (by transfer, sale, loss etc.) and the balance in hand for each kind of article.

As per rule 106 (iii) of OGFR, the inventory should be checked by competent administrative authority once a year and a certificate of the result of check recorded.

As per rule 106(v) of OGFR, articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noted must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per rule 111 of OGFR, a physical verification of all store should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

As per rule 269 Of OGFR, subject to any special rules or order made by Govt. in this behalf, every Cashier, Store Keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the condition under which Govt. will hold the security and may ultimately refund or appropriate it.

It is observed that none of the above rule was strictly adhered to in maintenance of stock register. The local authority is advised to follow the

above rules in proper maintenance of stock registers.

**PARA: 7 INVESTMENT**

Joda Municipality - 2016-2017

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	15729278.50	0.00	15729278.50	2613866.00	31-03-2017	18343144.50	31-03-2017	18343144.50	0.00	
	<b>GRAND TOTAL</b>	<b>15729278.50</b>	<b>0.00</b>	<b>15729278.50</b>	<b>2613866.00</b>		<b>18343144.50</b>		<b>18343144.50</b>	<b>0.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

Details of CB on Investment							
Sl No	A/c No	Name of the Bank	Date of investment	Amount invested	Rate of interest	Date of maturity	Money value
1	20354511000108	BGB, Joda	19.4.16	125650.96	7.35%	19.4.17	135143.96
2	203545110000462	BGB, Joda	2.7.16	12193887.54	7.00%	2.7.17	13062866.54
3	15762	IDBI, Joda	24.9.16	4776681.00	6.75%	24.9.17	5145134.00
	Total-			15729278.50			18343144.50

Section 115 of the Orissa Municipal Act, 1950 provides that the municipality may invest any money not required for immediate expense, either in Govt. Security or in any other form with approval of the State Govt.

It is noticed during the course of audit that Rs.18343144.50, as detailed above was kept under fixed deposits as on 31st. March 2017 without utilisation for public utility and also without the approval of the State Govt.

**Non Maintenance of Investment Register:-**

As per Rule 148 of Odisha Municipal Rules, 1953, a register of Government and other securities held by the municipality should be maintained. The EO is advised to maintain an Investment Register as prescribed under above rule.

**PARA: 8 ADVANCE**

Joda Municipality - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	Accountant Cash Book	3072191.17	470000.00	3542191.17	5000.00	31-03-2017	3537191.17	31-03-2017	3537191.17	0.00	
	<b>GRAND TOTAL</b>		<b>3072191.17</b>	<b>470000.00</b>	<b>3542191.17</b>	<b>5000.00</b>		<b>3537191.17</b>		<b>3537191.17</b>	<b>0.00</b>	

**Comments :**

It would be seen from the above position that the outstanding advance as on 31.3.2017 is alarmingly high. In spite of repeated audit objection and suggestion raised in the last and previous audit report no steps have been taken by the local authority for adjustment of the said huge amount of outstanding advance. The local authority is once again advised to take special drive for adjustment of Rs.3537191.17 and compliance reported.

However, the Executive Officer is once again requested to look in to the matter personally and take effective steps for adjustment of outstanding advances and maintained advance ledger and outstanding advance register in accordance to Rule- 136 and 140 of O.M. Rules respectively.

**Para-8-1 Year wise break up of outstanding advances**

The details of year wise and category wise breakup of the outstanding advance as on 31.3.2017 is given below basing up on the last audit report and records and registers made available to present audit.

Year	Staff	Executants	Others	Total
Up to 2000-01	566532.60	930662.57	203871.00	1701066.17
2001-02	87750.00	32000.00	00	119750.00
2002-03	59108.00	30000.00	00	89108.00
2003-04	55250.00	00	5000.00	60250.00
2004-05	7600.00	20000.00	15000.00	42600.00
2005-06	10000.00	00	550.00	10550.00
2006-07	15426.00	00	00	15426.00
2007-08	31050.00	00	00	31050.00
2008-09	36500.00	00	00	36500.00
2009-10	133200.00	00	30000.00	163200.00
2010-11	50300.00	40000.00	40000.00	130300.00
2011-12	35000.00	00	00	35000.00
2012-13	27900.00	00	00	27900.00
2013-14	72000.00	00	200000.00	272000.00
2014-15	125981.00	100000.00	00	225981.00
2015-16	106510.00	00	00	106510.00
2016-17	470000.00	00	00	470000.00
<b>Total-</b>	<b>1890107.60</b>	<b>1152662.57</b>	<b>494421.00</b>	<b>3537191.17</b>

**Para-8-2 Details of Outstanding Advance for 15-16 & 16-17**

## Details of outstanding advance for the year 2015-16

Voucher No	Date	Amount	Purpose	Name of employee / others	Remarks
16	7.4.15	6510.00	Purchase of stationery	Madan Mohan Roul , TS	
338	27.5.15	5000.00	Election	Mahadev Prasad Jena, Ex-Sr. Asst.	
537	22.7.15	3000.00	Census	Saroj Kumar Behera, Jr. Asst.	
584	6.8.15	10000.00	Repair of DG set	Madan Mohan Roul , TS	
654	25.8.15	45000.00	Observation of LSG day	Santanu Kumar Patra	
873	16.10.15	5000.00	Observation of vigilance day	Saroj Kumar Behera, Jr. Asst.	
1017	2.1.16	15000.00	Purchase of diary	Bijay Kumar Rana, Accountant	
1063	20.1.16	15000.00	Observation of Republic day	Santanu Kumar Patra	
1246	30.3.16	2000.00	Observation of Utkal Divas	Bijay Kumar Rana, Accountant	
	Total-	106510.00			
Advance outstanding for the year 2016-2017					
9	2.4.16	15000.00	Purchase of Pump for Ahar	Bhaktabandhu Mahanta, ME	
10	2.4.16	25000.00	Const. of Office park	Bhagabat Naik, JE	
19	6.4.16	8000.00	Purchase of Mathia for heat wave	Madan Mohan Roul, TS	
63	16.4.16	90000.00	For Ahar	Ghasinath Parida, TS	
120	11.5.16	5000.00	Repair of Tractor	Kalakara Sha, TS	
183	31.5.16	5000.00	Purchase of office stationary	Saroj Kumar Behera, J.A.	
267	30.6.16	20000.00	For Mike set	Bijay Kumar Rana, Accountant	
428	3.8.16	5000.00	For Kalyan Mandap	Kalakara Sha, TS	
440	6.8.16	15000.00	Independence day	Santatnu Kumar Patra	
456	16.8.16	6000.00	Registration fee for vehicle	Kalakar Sha, TS	
471	23.8.16	50000.00	L.S.D. -2016	Kalakar Sha, TS	
472	23.8.16	40000.00	L.S.D. -2016	Ghasinath Parida, TS	
473	23.8.16	120000.00	L.S.D. -2016	Santanu Kumar Patra	
488	30.8.16	60000.00	L.S.D. -2016	Kalakar Sha, TS	
816	30.3.17	6000.00	For Jalachatra	Madan Mohan Roul, TS	
<b>Total-</b>		<b>470000.00</b>			

**Para-8-3 Advance outstanding for more than one year**

A sum of Rs.3537191.17 was outstanding advance as on 31.3.2017. From the year wise break up of outstanding advances it was revealed that advance to the tune of Rs.106510.00 was outstanding for more than one year i.e. up to 2015-16.

As a result the un-adjusted advance has become un-secured. Hence, as per G.O.No.2221/F dt 8.3.2002 and DLFA GO No. 15179/ DLFA dated 28.9 .2013 the above outstanding advance of Rs.106510.00 are treated as loss to the Municipality. Hence, Rs.106510.00 is suggested for recovery from the following persons.

Vr No/ Date	Purpose	To whom paid	Amount
16/7.4.15	Purchase of stationary	Madan Mohan Roul, TS	6510.00
338/27.5.15	Election	Mahadev Prasad Jena, Ex- Sr. Asst.	5000.00
537/22.7.15	Census	Saroj Kumar Behera, JA	3000.00
584/6.8.15	Repair of DG set	Madan Mohan Roul, TS	10000.00
654/25.8.15	Observation of LSG day	Santanu Kumar Patra	45000.00
873/16.10.15	-do- of vigilance day	Saroj Kumar Behera, JA	5000.00
1017/2.1.16	Purchase of diary	Bijay Kumar Rana, Accountant	15000.00
1063/20.1.16	Observation of Re- public day	Santanu Kumar Patra	15000.00
1246/30.1.16	-do- Utkal Divas	Bijay Kumar Rana, Accountant	2000.00
	<b>Total-</b>		<b>106510.00</b>



**Responsible Person for this paragraph**

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Behera	Jr. Asst.	Joda Muniapality Dist-Keonjhar	4000.00
2	Sri Mahadev Prasad Jena	Ex-Sr. Asst.	Now Chouduar Municipality Dist-Cuttack	2500.00
3	Sri Madan Mohan Roul	T.S.	Joda Municipality Dist-Keonjhar	8255.00
4	Sri Prasanta Kumar Sahoo	Ex-EO	Now at Inspector of Co-Operative Society O.Of the Registrar of Co-Operative Society , Bhubaneswar.	53255.00
5	Sri Santanu Kumar Patra	Retired TS	Joda Municipality Dist-Keonjhar	30000.00
6	Sri Bijay Kumar Rana	Accountant	Joda Municipality Dist-Keonjhar	8500.00

**PARA: 9 GRANTS**

Joda Municipality - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	88195426.23	108056700.00	196252126.23	29130312.00	31-03-2017	167121814.23	
	<b>GRAND TOTAL</b>	<b>88195426.23</b>	<b>108056700.00</b>	<b>196252126.23</b>	<b>29130312.00</b>		<b>167121814.23</b>	

**Comments :**

In spite of audit objection raised in the last and previous audit reports the register of Govt. Grants in Form No-XLII Rule-70 of O.M. Rules-1953 has not been maintained since long which is absolutely necessary to watch the proper receipts of Govt. Grants and their utilization. The same need be maintained and compliance reported to audit. The receipt and expenditure in respect of Govt. Grant for the year 2016-17 has been worked out basing on the Accountant Cash Book, B.D. register, GIA bill register, P.L.A/C. and last audit report.

**GRANT STATEMENT FOR THE YEAR 2016-17 OF JODA MUNICIPALITY**

Sl.No	Head of Account	G.O. No / dt	OB as on 01.04.16		Receipts during the Year		Total		Expenditure		Cl. Bal as on 31.3.17	
			Govt.	MC	Govt.	MC	Govt.	MC	Govt.	MC	Govt.	MC
I	Recurring Grant											
II	Non-Recurring Grant											
1	Road Development Grant	29177/HUD/13.12.16	3471038.00	372893.00	1803000.00	200333.00	5274038.00	573226.00				
		29174/HUD/131216	0.00	0.00	486000.00	54000.00	486000.00	54000.00				
		29171/HUD/13.12.16	0.00	0.00	651000.00	72333.00	651000.00	72333.00				
		3287/HUD/10.02.17	0.00	0.00	129000.00	14333.00	129000.00	14333.00				
		3293/HUD/10.02.17	0.00	0.00	357000.00	39667.00	357000.00	39667.00				
		3290/HUD/10.02.17	0.00	0.00	96000.00	10667.00	96000.00	10667.00				
		Total	3471038.00	372893.00	3522000.00	391333.00	6993038.00	573226.00	2904783.00	0.00	4088255.00	573226.00
2	Construction of Non-Residential Building (NRB)	979/HUD/13.01.17	1300000.00	0.00	474000.00	0.00	1774000.00	0.00	0.00	0.00	1774000.00	0.00
		Total	1300000.00	0.00	474000.00	0.00	1774000.00	0.00	0.00	0.00	1774000.00	0.00
3	Maintenance of Road & Bridges	664/HUD/13.01.17	969524.00	0.00	2528000.00	0.00	3497524.00	0.00	2176555.00	0.00	1320969.00	0.00
		Total Rs.	969524.00	0.00	2528000.00	0.00	3497524.00	0.00	2176555.00	0.00	1320969.00	0.00
4	Development of Packs & Grineries		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Total Rs.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

5	M.V.Tax ( Motor Vehicle Tax)	24513/HUD/19.10.16	3118000.00	0.00	1722000.00	0.00	4840000.00	0.00	0.00	4840000.00	0.00
		2767/HUD/6.2.17	0.00	0.00	1722000.00	0.00	1722000.00	0.00	0.00	1722000.00	0.00
		Total	3118000.00	0.00	3444000.00	0.00	6562000.00	0.00	0.00	6562000.00	0.00
6	NRY Grant		136764.00	0.00	0.00	0.00	136764.00	0.00	0.00	136764.00	0.00
	Total		136764.00	0.00	0.00	0.00	136764.00	0.00	0.00	136764.00	0.00
7	BRGF		724506.00	0.00	0.00	0.00	724506.00	0.00	724506.00	0.00	0.00
	Total		724506.00	0.00	0.00	0.00	724506.00	0.00	724506.00	0.00	0.00
8	MP Lad		92522.00	0.00	0.00	0.00	92522.00	0.00	0.00	92522.00	0.00
	Total		92522.00	0.00	0.00	0.00	92522.00	0.00	0.00	92522.00	0.00
9	MLA Lad		99432.00	0.00	3100000.00	0.00	3199432.00	0.00	0.00	3199432.00	0.00
	Total		99432.00	0.00	3100000.00	0.00	3199432.00	0.00	0.00	3199432.00	0.00
10	13th Finace Commission		12135740.00	0.00	0.00	0.00	12135740.00	3564645.00	0.00	8571095.00	0.00
	Total		12135740.00	0.00	0.00	0.00	12135740.00	3564645.00	0.00	8571095.00	0.00
11	Payment of Loan		19390.00	0.00	0.00	0.00	19390.00	0.00	0.00	19390.00	0.00
	Total		19390.00	0.00	0.00	0.00	19390.00	0.00	0.00	19390.00	0.00
12	Public Toilet		1050000.00	0.00	0.00	0.00	1050000.00	0.00	0.00	1050000.00	0.00
	Total		1050000.00	0.00	0.00	0.00	1050000.00	0.00	0.00	1050000.00	0.00
13	SJSRY		567685.23	0.00	0.00	0.00	567685.23	0.00	0.00	567685.23	0.00
	Total		567685.23	0.00	0.00	0.00	567685.23	0.00	0.00	567685.23	0.00
14	Development of children Park		500000.00	0.00	0.00	0.00	500000.00	0.00	0.00	500000.00	0.00
	Total		500000.00	0.00	0.00	0.00	500000.00	0.00	0.00	500000.00	0.00
15	Construction of Kalayan Mandap		5000000.00	0.00	0.00	0.00	5000000.00	0.00	0.00	5000000.00	0.00
	Total		5000000.00	0.00	0.00	0.00	5000000.00	0.00	0.00	5000000.00	0.00
16	Swachha Bharat Mission		16385345.00	0.00	0.00	0.00	16385345.00	0.00	0.00	16385345.00	0.00
	Total		16385345.00	0.00	0.00	0.00	16385345.00	0.00	0.00	16385345.00	0.00
18	Special Problem Fund		1824766.00	0.00	0.00	0.00	1824766.00	0.00	0.00	1824766.00	0.00
	Total		1824766.00	0.00	0.00	0.00	1824766.00	0.00	0.00	1824766.00	0.00
19	IHSDP		25825053.00	0.00	0.00	0.00	25825053.00	0.00	727855.00	25097198.00	0.00
		Total	25825053.00	0.00	0.00	0.00	25825053.00	0.00	727855.00	25097198.00	0.00
20	Octrail Compension	11018/HUD/06.05.16	0.00	0.00	5846000.00	0.00	5846000.00	0.00	0.00	5846000.00	0.00
		16242/HUD/04.07.16	0.00	0.00	11690000.00	0.00	11690000.00	0.00	0.00	11690000.00	0.00
		26520/HUD/11.11.16	0.00	0.00	8768000.00	0.00	8768000.00	0.00	0.00	8768000.00	0.00

		4210/HUD/23.02.17	0.00	0.00	8481000.00	0.00	8481000.00	0.00	0.00	0.00	8481000.00	0.00
		7517/HUD/30.3.17	0.00	0.00	288000.00	0.00	288000.00	0.00	0.00	0.00	288000.00	0.00
		Total	0.00	0.00	35073000.00	0.00	35073000.00	0.00	0.00	0.00	35073000.00	0.00
21	Devolution Fund	16230/HUD/4.7.16	12999972.00	0.00	6441000.00	0.00	19440972.00	0.00	0.00	0.00	19440972.00	0.00
		2600/HUD/3.2.17		0.00	6441000.00	0.00	6441000.00	0.00	0.00	0.00	6441000.00	0.00
		Total	12999972.00	0.00	12882000.00	0.00	25881972.00	0.00	0.00	0.00	25881972.00	0.00
22	Motor & user supply		100000.00	0.00	0.00	0.00	100000.00	0.00	0.00	0.00	100000.00	0.00
		Total	100000.00	0.00	0.00	0.00	100000.00	0.00	0.00	0.00	100000.00	0.00
23	Maintenance of capital assets	26542/HUD/11.1.16	915000.00	0.00	458000.00	0.00	1373000.00	0.00	0.00	0.00	1373000.00	0.00
		3270/HUD/10.2.17			457000.00	0.00	457000.00	0.00	0.00	0.00	457000.00	0.00
		Total	915000.00	0.00	915000.00	0.00	1830000.00	0.00	0.00	0.00	1830000.00	0.00
24	Creation of capital assets	26534/HUD/11.1.16	1920000.00	0.00	960000.00	0.00	2880000.00	0.00	0.00	0.00	2880000.00	0.00
		2779/HUD/10.2.17			960000.00	0.00	960000.00	0.00	0.00	0.00	960000.00	0.00
		Total	1920000.00	0.00	1920000.00	0.00	3840000.00	0.00	0.00	0.00	3840000.00	0.00
25	OAP/ODP/NOAP/MBPY ETC.		-2748150.00	0.00	12803100.00	0.00	10054950.00	0.00	10764000.00	0.00	-709050.00	0.00
		Total	-2748150.00	0.00	12803100.00	0.00	10054950.00	0.00	10764000.00	0.00	-709050.00	0.00
26	Honorarium	21555/09.09.16	31600.00	0.00	57600.00	0.00	89200.00	0.00	72150.00	0.00	17050.00	0.00
		4475/HUD/25.02.17	0.00	0.00	7000.00	0.00	7000.00	0.00	0.00	0.00	7000.00	
		Total	31600.00	0.00	64600.00	0.00	96200.00	0.00	72150.00	0.00	24050.00	0.00
27	NULM		1757239.00	0.00	0.00	0.00	1757239.00	0.00	1733867.00	0.00	23372.00	0.00
		Total	1757239.00	0.00	0.00	0.00	1757239.00	0.00	1733867.00	0.00	23372.00	0.00
28	Solid waste Management(SWM)	15630/HUD/29.06.16	0.00	0.00	3721000.00	0.00	3721000.00	0.00	0.00	0.00	3721000.00	0.00
		Total	0.00	0.00	3721000.00	0.00	3721000.00	0.00	0.00	0.00	3721000.00	0.00
29	Arrear Pension & basic services	29620/HUD/29.12.16	0.00	0.00	3826000.00	0.00	3826000.00	0.00	3826000.00	0.00	0.00	0.00
		6095/HUD/17.3.17	0.00	0.00	4686000.00	0.00	4686000.00	0.00	2635951.00	0.00	2050049.00	0.00
		TOTAL	0.00	0.00	8512000.00	0.00	8512000.00	0.00	6461951.00	0.00	2050049.00	0.00
30	Water Bodies	6698/HUD/23.3.17	0.00	0.00	225000.00	0.00	225000.00	0.00	0.00	0.00	225000.00	0.00
		6704/HUD/24.3.17	0.00	0.00	165000.00	0.00	165000.00	0.00	0.00	0.00	165000.00	0.00
		6701/HUD/23.3.17	0.00	0.00	610000.00	0.00	610000.00	0.00	0.00	0.00	610000.00	0.00

	TOTAL		0.00	0.00	1000000.00	0.00	1000000.00	0.00	0.00	0.00	1000000.00	0.00
31	14TH FINANCE COMMISSION		0.00	0.00	18098000.00	0.00	18098000.00	0.00	0.00	0.00	18098000.00	0.00
			0.00	0.00	18098000.00	0.00	18098000.00	0.00	0.00	0.00	18098000.00	0.00
	Grand total		88195426.23	372893.00	108056700.00	391333.00	196252126.23	573226.00	29130312.00	0.00	167121814.23	573226.00

**GRANTS STATEMENT OF CHAMPUA NAC FOR THE YEAR 2016-2017**

Sl.No	Head of Account	G.O. No / dt	OB as on 01.04.16		Receipts during the Year		Total		Expenditure		Cl. Bal as on 31.3.17	
			Govt.	MC	Govt.	MC	Govt.	MC	Govt.	MC	Govt.	MC
I	Recurring Grant											
II	Non-Recurring Grant											
1	Road Development Grant	3274/HUD/10.02.17	0.00	0.00	229000.00	0.00	229000.00	0.00	229000.00	0.00	0.00	0.00
		Total		0.00	229000.00	0.00	229000.00	0.00	229000.00	0.00	0.00	0.00
2	Construction of Non-Residential Building (NRB)	979/HUD/13.01.17	0.00	0	316000.00	0.00	316000.00	0.00	316000.00	0.00	0.00	0.00
		Total	0.00	0	316000.00	0.00	316000.00	0.00	316000.00	0.00	0.00	0.00
3	Maintenance of Road & Bridges	969/HUD/13.01.17	0.00	0.00	1958000.00	0.00	1958000.00	0.00	1958000.00	0.00	0.00	0.00
		Total Rs.	0.00	0.00	1958000.00	0.00	1958000.00	0.00	1958000.00	0.00	0.00	0.00
5	M.V.Tax (Motor Vehicle Tax)	24513/HUD/19.10.16	0.00	0.00	632000.00	0.00	632000.00	0.00	632000.00	0.00	0.00	0.00
		2763/HUD/6.2.17	0.00	0.00	631000.00	0.00	631000.00	0.00	631000.00	0.00	0.00	0.00
		Total	0.00	0.00	1263000.00	0.00	1263000.00	0.00	3221000.00	0.00	0.00	0.00
6	Octroi Compension											
		11013/HUD/06.05.16	0.00	0.00	2143000.00	0.00	2143000.00	0.00	2143000.00	0.00	0.00	0.00
		16216/hud/04.07.16	0.00	0.00	4287000.00	0.00	4287000.00	0.00	4287000.00	0.00	0.00	0.00
		26525/HUD/11.11.16	0.00	0.00	3215000.00	0.00	3215000.00	0.00	3215000.00	0.00	0.00	0.00
		4222/hud/23.02.17	0.00	0.00	3178000.00	0.00	3178000.00	0.00	3178000.00	0.00	0.00	0.00
		Total	0.00	0.00	12823000.00	0.00	12823000.00	0.00	12823000.00	0.00	0.00	0.00
7	Devolution											

	Fund										
		16234/HUD/4.7.16	0	0.00	2362000.00	0.00	2362000.00	0.00	2362000.00	0.00	0.00
		2596/HUD/3.2.17	0	0.00	2361000.00	0.00	2361000.00	0.00	2361000.00	0.00	0.00
		Total	0.00	0.00	4723000.00	0.00	4723000.00	0.00	4723000.00	0.00	0.00
8	Maintenance of capital assets										
		26538/HUD/11.11.16	0.00	0.00	229000.00	0.00	229000.00	0.00	229000.00	0.00	0.00
		Total	0.00	0.00	229000.00	0.00	229000.00	0.00	229000.00	0.00	0.00
9	Creation of capital assets										
		26530/HUD/11.11.16	0.00	0.00	480000.00	0.00	480000.00	0.00	480000.00	0.00	0.00
		2775/HUD/06.02.17	0.00	0.00	480000.00	0.00	480000.00	0.00	480000.00	0.00	0.00
		Total	0.00	0.00	960000.00	0.00	960000.00	0.00	960000.00	0.00	0.00
10	Honorarium										
		21550/09.09.16	0.00	0.00	45000.00	0.00	45000.00	0.00	45000.00	0.00	0.00
		4480/HUD/25.02.17	0.00	0.00	7828.00	0.00	7828.00	0.00	7828.00	0.00	0.00
		7522/30.03.17			36000.00	0.00	36000.00	0.00	36000.00	0.00	0.00
		Total	0.00	0.00	88828.00	0.00	88828.00	0.00	88828.00	0.00	0.00
29	Arrear Pension & basic services	6077/HUD/17.3.17			963000.00	0.00	963000.00	0.00	963000.00	0.00	0.00
		TOTAL	0.00	0.00	963000.00	0.00	963000.00	0.00	963000.00	0.00	0.00
30	Water Bodies	6698/HUD/23.3.17	0.00	0.00	225000.00	0.00	225000.00	0.00	225000.00	0.00	0.00
		6704/HUD/23.3.17	0.00	0.00	165000.00	0.00	165000.00	0.00	165000.00	0.00	0.00
		6701/HUD/23.3.17	0.00	0.00	610000.00	0.00	610000.00	0.00	820172.00	0.00	-210172.00
		TOTAL	0.00	0.00	1000000.00	0.00	1000000.00	0.00	1210172.00	0.00	-210172.00
		Grand total	0.00	0.00	24552828.00	0.00	24552828.00	0.00	24763000.00	0.00	-210172.00

It would be seen from the above grant position that a sum of Rs.167121814.23 remained unspent as on 31.3.2017. As a result of which the very purpose of the sanction of Govt. Grant remained un-fulfilled. As per Rule-171 of the OGFR. Vol-I and instructions contained in the sanction orders, scheme funds are to be utilized in the year of receipt. Un-utilized funds may either be refunded to the Funding Authority or utilize in subsequent year with prior approval of the competent authority. Hence the EO is advised to take necessary steps for utilization of the said unspent grant as early as possible by obtaining approval from the Govt. Further if there is no prospect of utilization of the grant, the same may be refunded to the sanctioning authority and compliance reported.



**PARA: 10 UTILISATION CERTIFICATE**

Joda Municipality - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	290441468.80	29130312.00	319571780.80	7972021.00	31-03-2017	311599759.80	
	<b>GRAND TOTAL</b>	<b>290441468.80</b>	<b>29130312.00</b>	<b>319571780.80</b>	<b>7972021.00</b>		<b>311599759.80</b>	

**Comments :**

In absence of the U.C. register, the year wise break up of pending U.C.s as on dt.31.03.17 is furnished basing on the figures of last Audit Report and the U.C. sent as well as the expenditure made during the year 2016-2017.

**Para-10-1 Year wise break up of pending U.C. as on 31.03.17**

Year	Accountant cash book	SJSRY cash book	NULM cash book	Total
1995-96	409460.80	00	00	409460.80
1996-97	100.00	00	00	100.00
1997-98	5680.00	00	00	5680.00
1998-99	30000.00	00	00	30000.00
1999-00	00	59000.00	00	59000.00
00-01	7000.00	170350.00	00	177350.00
01-02	358953.00	238752.00	00	597705.00
02-03	327000.00	1393.00	00	328393.00
03-04	00	344828.00	00	344828.00
04-05	4065000.00	57468.00	00	4122468.00
05-06	8417033.00	272527.00	00	8689560.00
06-07	6525869.00	174179.00	00	6700048.00
07-08	25134322.00	29207.00	00	25163529.00
08-09	18619986.00	8394.00	00	18628380.00
09-10	4691884.00	12526.00	00	4704410.00
10-11	28852090.00	446080.00	00	29298170.00
11-12	41547974.00	436495.00	00	41984469.00
12-13	25751650.00	880316.00	00	26631966.00
13-14	26676151.00	286322.00	00	26962473.00
14-15	46003128.00	00	00	46003128.00
15-16	41628330.00	00	536761.00	42165091.00
16-17	29130312.00	00	00	29130312.00
<b>Total-</b>	<b>307645161.80</b>	<b>3417837.00</b>	<b>536761.00</b>	<b>311599759.80</b>

It would be seen from the above UC position that the UC need to be submitted by 31.3.2017 is alarmingly high. In spite of suggestions given in last and previous audit reports, no sincere steps have been taken by the local authority to clear up such huge pendency of UC. The EO is once again advised to take special drive for clearing pending UCs to proper quarter and compliance reported. Further he is also advised to maintain the UC register and compliance reported to audit.

**Para-10-2 Details of UC sent during the year 2016-17**



Letter No/ Date	Scheme	Year of grant	Amount	To whom sent
469/25.8.16	IHHL	2015-16	1001700.00	PD, DRDA –cum-PD, DUDA, KJR
469/25.8.16	IEC	15-16	55800.00	PD, DRDA –cum-PD, DUDA, KJR
469/25.8.16	CB & AE	15-16	17800.00	PD, DRDA –cum-PD, DUDA, KJR
469/25.8.16	IHSDP	14-15	4121721.00	PD, DRDA –cum-PD, DUDA, KJR
469/25.8.16	IHSDP	14-15	2775000.00	PD, DRDA –cum-PD, DUDA, KJR
		Total-	7972021.00	

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Less amount taken to DCR**

On checking of different DCRs with reference to receipt books,, It was found that, a sum of Rs. 4400.00 Less taken to DCR, while posting the amount from receipt books to DCR. Hence, the local authority is advised to recover the amount from the persons responsible and compliance report to the audit. The details as follows.

Book No.	Receipt No./date	Collected towards	Amount collected	Amount taken to DCR	Less taken to DCR	Persons responsible
156	15538/ 13.2.17	Shop Rent	580.00	560.00	20.00	Santanu Ku. Patra, T.S
159	15847/ 11.04.17	Shop Rent	360.00	220.00	140.00	-do-
163	16215/ 23.05.17	Shop Rent	580.00	00	580.00	-do-
163	16235/ 07.06.17	Shop Rent	650.00	600.00	50.00	-do-
171	17004/ 16.09.17	Shop Rent	720.00	00	720.00	-do-
172	17153/16.10.17	Shop Rent	440.00	220.00	220.00	-do-
175	17457/ 11.12.17	Shop Rent	650.00	440.00	210.00	-do-
177	17638/ 08.01.18	Shop Rent	550.00	440.00	110.00	-do-
178	17706/ 15.01.18	Shop Rent	440.00	220.00	220.00	Dolagobinda sahu, T.S.
68	6704/ 04.04.17	Holding Tax	7571.00	7511.00	60.00	Ashok Ku. Rout,T.S.
54	5312/13.04.17	Service Charge	1000.00	500.00	500.00	Dolagobinda sahu, T.S.
56	5557/23.06.17	Service Charge	2500.00	1500.00	1000.00	Sukadev Sahu, T.S.
343	34205 to 34219	Dev.Fee	2020.00	1950.00	70.00	Santanu Ku. Patra, T.S
20	1946/29.05.17	U/S.290	500.00	00	500.00	-do-
	<b>TOTAL;-</b>				<b>4400.00</b>	

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santanu Kumar Patra	Retired TS	At.Po-Joda Municipality Dist-Keonjhar	2620.00
2	Sri Dolagobinda Sahoo	T.S.	At.Po-Joda Municipality Dist-Keonjhar	720.00
3	Sri Ashok Kumar Rout	T.S.	At.Po-Joda Municipality Dist-Keonjhar	60.00
4	Sri Sukadev Sahoo	T.S.	At.Po-Joda Municipality Dist-Keonjhar	1000.00

**11.2 - Debited from pass book ,but not in cash book.**

On checking of pass book A/C. No.7825,IDBI,Joda with reference to cash book a sum of Rs.33333.00 debited from pass book on dt.06.08.16 through self cheque,but, the said amount not taken to cash book till dt.31.03.17,Which is highly irregular and cannot be admitted in audit.

In response to audit objection memo the local authority replied that a sum of Rs.33333.00 will be recovered from the persons responsible. Hence, a sum of Rs.33333.00 suggested for recovery from the following persons.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Prasanta Kumar Sahoo	Ex-EO	Now at Inspector of Co-Operative Society O.Of the Registrar of Co-Operative Society , Bhubaneswar.	16667.00
2	Sri Bijay Kumar Rana	Accountant	Joda Municipality Dist-Keonjhar	16666.00

**PARA: 12 LOSS OF STOCK & STORE**

**12.1 -**

No Comment

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 -**

**DCB POSITION 2016-17**

Sl.No	Name of the Taxes and	Demand	Collection	Balance	Percentage
-------	-----------------------	--------	------------	---------	------------

Rents													
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		TAXES											
1	Holding Tax	3316122	12201128	15517250	958646	10711918	11670564	2357476	1489210	3846686	28.91	87.79	75.21
2	Service Tax	0	350000	350000	0	350000	350000	0	0	0		100	100
Total		3316122	12551128	15867250	958646	11061918	12020564	2357476	1489210	3846686	28.91	88.13	75.76
		FEES & RENTS											
1	DO Trade u/s 290	164010	263800	427810	0	263800	263800	164010	0	164010	0	100	61.66
2	u/s 314	0	8750	8750	0	8750	8750	0	0	0		100	100
3	u/s 316	703	3125	3828	0	3125	3125	703	0	703	0	100	81.64
4	u/s 312	0	500	500	0	500	500	0	0	0		100	100
5	u/s 328	0	17400	17400	0	17400	17400	0	0	0		100	100
6	House Rent (Shop)	298672	1563780	1862452	45890	1418220	1464110	252782	145560	398342	15.36	90.69	78.61
7	Ground Rent	54416	197500	251916	20000	197500	217500	34416	0	34416	36.75	100	86.34
8	Pond Fee	603	0	603	0	0	0	603	0	603	0		0
9	Market Rent	61789	48126	109915	0	48126	48126	61789	0	61789	0	100	43.78
Total		580193	2102981	2683174	65890	1957421	2023311	514303	145560	659863	11.36	93.08	75.41
G TOTAL		3896315	14654109	18550424	1024536	13019339	14043875	2871779	1634770	4506549	26.3	88.84	75.71
NB- Holding Tax arrear of Rs.91585.00 added in Opening balance ( Rs.3224537.00 + 91585.00= Rs.3316122.00 ) during the year 2016-17.													

**13.2 - Assessment of Tax**

**Para-13.2.1**

The assessment of Holding of this Municipality was done by the valuation organization in H & U.D. Department during 2002-03. As per instructions

contained in Section-146(i) of Orissa Municipal Act-1950 unless otherwise directed by the State Govt. New valuations of holdings and assessments shall ordinarily be prepared once in every 5(five) years. More than 12 years have been elapsed since last revision of annual value of holdings by which the Municipality is losing differential amount year after year due to negligence on part of office bearer as well as council of this municipality. As per Council resolution No-19 dt.27.02.2013, holding taxes are found on the revised annual rental value during 2013-14 @12% including light and water Tax 1% each.

Para-13.2.2 **New Assessment of Holdings.**

Word No	No of Holding
1	01
2	09
3	10
4	02
5	21
6	00
7	00
8	15
9	05
10	17
11	05
12	01
13	06
14	00
Total-	92 Nos

During the year 2016-2017 a total 92 nos of new buildings are found to have been assessed in different wards though numbers of cases are pending for assessment. The assessment register as required under Rule-177 of O.M.Rules-1953 was not maintained during the year under audit.

Besides, the building plan register was not maintained by the Municipality in accordance with Rule-525 & 526 of O.M.Rule-1953 in absence of which the position of building permitted for new construction, addition and alternation to the existing building for the year covered under audit could not be ascertained. Hence the Executive Officer is advised to open and operate the above register for keeping up the records for production to next audit.

**13.3 - DCB position of Holding Tax**

The demand, Collection and balance position of Holding Tax for the year 16-17 is furnished below.

Particular	Effective demand	Collection	Balance	% of collection
Holding Tax	15517250.00	11670564.00	3846686.00	75.21

It is pointed here out that the percentage of collection is not satisfactory. The EO is advised to take effective steps to increase the percentage of collection.

**13.4 - Other Taxes**

**Para-13.4.1      Octroi Tax**

No Octroi Tax has been collected during 2016-17 as the same has been discontinued by the Govt. H & UD, Department vide Notification No-41895/22.11.1999.

**Para-13.4.2      Service Tax**

Service Tax amounting to Rs.350000.00 was collected during the year 2016-2017.

**13.5 - License fees , Rents, fixed demand etc.**

Para-13.5.1 **House Rent (Shop)**

It is seen that out of total demand of Rs.1862452.00, a sum of Rs.1464110.00 has been collected towards Shop room rent during the year 16-17 leaving a balance amount of Rs.398342.00 as on 31.03.17 which needs to be collected.

1)DCB figure Rs.1464110.00

2)Accountant figure Rs.1464110.00

3)Difference Nil

Para-13.5.2 **License fees U/S-290**

It is seen that out of total demand of Rs.427810.00, a sum of Rs.263800.00 has been collected towards Shop room rent during the year 16-17 leaving a balance amount of Rs.164010.00 as on 31.03.17 which needs to be collected.

1)DCB figure Rs.263800.00

2)Accountant figure Rs.263800.00

3)Difference Nil

Para-13.5.3 **License fees U/s-312**

During the year 2016-17 it is seen that out of total demand a sum of Rs.500.00 has been collected towards current license fee. There is no balance as on 31.03.2017.

1)DCB figure Rs.500.00

2)Accountant figure Rs.500.00

3)Difference Nil

Para-13.5.4 **License fees U/S-314**

During the year 2016-17 it is seen that out of total demand a sum of Rs.8750.00 has been collected towards current license fee. There is no balance as on 31.03.2017.

1)DCB figure Rs.8750.00

2)Accountant figure Rs.8750.00

3)Difference Nil

Para-13.5.5 **License fees U/s-316**

It is seen that out of total demand of Rs.3828.00, a sum of Rs.3125.00 has been collected towards Shop room rent during the year 16-17 leaving a balance amount of Rs.703.00 as on 31.03.17 which needs to be collected.

1)DCB figure Rs.3125.00

2)Accountant figure Rs.3125.00

3)Difference Nil

Para-13.5.6 **License fees U/s-328**

During the year 2016-17 it is seen that out of total demand a sum of Rs.17400.00 has been collected towards current license fee. There is no balance as on 31.03.2017.

1)DCB figure Rs.17400.00

2)Accountant figure Rs.17400.00

3)Difference Nil

Para-13.5.7 **Pond fee**

During the year 2016-17 it is seen that out of total demand no amount has been collected towards current Pond fee. Which, needs to be collected.

1)DCB figure Rs. 00

2)Accountant figure Rs. 00

3)Difference Nil

Para-13.5.8 **Market fee.**

It is seen that out of total demand of Rs.109915.00, a sum of Rs.48126.00 has been collected towards Shop room rent during the year 16-17 leaving a balance amount of Rs.61789.00 as on 31.03.17 which needs to be collected.

1)DCB figure Rs.48126.00

2)Accountant figure Rs.48126.00

3)Difference Nil



Para-13.5.9 **Ground Rent.**

It is seen that out of total demand of Rs.251916.00, a sum of Rs.217500.00 has been collected towards Shop room rent during the year 16-17 leaving a balance amount of Rs.34416.00 as on 31.03.17 which needs to be collected.

- 1)DCB figure               Rs.217500.00
- 2)Accountant figure   Rs.217500.00
- 3)Difference               Nil

**13.6 - Year wise break up outstanding taxes and taxes barred by limitation.**

Year	Amount barred by limitation	Amount other than barred by limitation	Amount covered by legal action	Name of the EO responsible
1	2	3	4	5
<b>Holding Tax</b>				
1976-77	1196.00			
1977-78	1339.44			
1978-79	1006.00			
79-80	1216.32			
80-81	1266.32			
81-82	1266.32			
82-83	845.99			
83-84	1008.31			
84-85	1030.00			
85-86	1031.00			
86-87	977.16			
87-88	1005.09			
88-89	322.00			
89-90	333.00			
90-91	00			
91-92	593.00			
92-93	141.00			
93-94	1770.00			
94-95	3584.00			
95-96	765.05			
96-97	5258.00			
97-98	490.25			
98-99	3037.75			
99-00	8227.00			
00-01	00			
01-02	10492.00			
02-03	87262.00			
03-04	92872.00			
04-05	77253.00			
05-06	34400.00			
06-07	26592.00			
07-08	65904.00			
08-09	1939.00			
09-10	51533.00			
10-11	710.00			
11-12	411.00			
12-13	75407.00			

13-14		361810.00		
14-15		562048.00		
15-16		871134.00		
16-17		1489210.00		
<b>Total-</b>	<b>562484.00</b>	<b>3284202.00</b>		
<b>U/S- 290</b>				
81-82	800.00			
88-89	5575.00			
89-90	5575.00			
90-91	5575.00			
91-92	5635.00			
92-93	7475.00			
93-94	7490.00			
94-95	8027.00			
95-96	7009.00			
96-97	7488.00			
97-98	6105.00			
98-99	6105.00			
99-00	7212.00			
00-01	8987.00			
01-02	7232.00			
02-03	481.00			
03-04	8338.00			
04-05	6967.00			
05-06	7348.00			
06-07	7431.00			
07-08	7431.00			
08-09	7431.00			
09-10	7431.00			
10-11	7431.00			
11-12	7431.00			
<b>Total-</b>	<b>164010.00</b>			
<b>U/S -316</b>				
91-92	40.00			
92-93	456.00			
93-94	183.00			
94-95	24.00			
<b>Total-</b>	<b>703.00</b>			
<b>HOUSE RENT (SHOP)</b>				
1972-73	450.00			
73-74	2625.00			
74-75	1200.00			
76-77	900.00			
77-78	2338.00			
78-79	980.00			
79-80	1380.00			
80-81	1680.00			
81-82	1943.00			
82-83	1960.00			
83-84	2322.00			
84-85	2490.00			
85-86	2250.00			
86-87	2340.00			
87-88	1220.00			
88-89	960.00			
89-90	300.00			
90-91	530.00			

91-92	1150.00			
92-93	1080.00			
93-94	1541.00			
94-95	3432.00			
95-96	3237.00			
99-00	744.00			
02-03	2535.00			
03-04	900.00			
04-05	150.00			
05-06	12450.00			
08-09	1000.00			
09-10	150.00			
10-11	2700.00			
11-12	7350.00			
12-13	10700.00			
13-14		42120.00		
14-15		67520.00		
15-16		66070.00		
Difference as AR No-17/09-10	85.00			
16-17		145560.00		
<b>Total-</b>	<b>77072.00</b>	<b>321270.00</b>		
<b>GROUND RENT</b>				
1985-86	4595.00			
86-87	6565.00			
87-88	8035.00			
88-89	7685.00			
89-90	5225.00			
90-91	240.00			
91-92	240.00			
92-93	160.00			
93-94	220.00			
94-95	320.00			
95-96	300.00			
96-97	220.00			
97-98	100.00			
2004-05	20.00			
15-16	00			
16-17	00			
Difference as per AR No-17/09-10	491.00			
<b>Total-</b>	<b>34416.00</b>			
<b>POND FEE</b>				
1989-90	603.00			
<b>Total-</b>	<b>603.00</b>			
<b>MARKET</b>				
1965-66	547.00			
66-67	4624.00			
68-69	3019.00			
69-70	5300.00			
70-71	2595.00			
74-75	646.00			
80-81	987.00			
82-83	5261.00			
83-84	4060.00			
92-93	20500.00			
93-94	14250.00			

<b>Total-</b>	<b>61789.00</b>			
<b>13.7 - Position of Distress Warrant</b>				
<p>It is noticed that during the year under audit, no distress warrant was found to have been issued or executed for collection of long outstanding arrear Taxes from the defaulters which is a matter of great regret. The EO is advised to take suitable action as of OM Rules against the default Tax payers for recovery of arrear dues for augmentation of income of the Municipality.</p>				
<b>13.8 - Compost Manure</b>				
<p>As per Rule 559 of OM Rules, 1953, a council shall maintain at least one Compost Depot having roughly an area of 3 acres for every 10,000 population. The population of this Municipality was 46681 as per 2011 census. As such minimum of 18 acres of compost depots should have been maintained. The EO is advised to look in to this matter and maintain compost depot as prescribed in the Rule.</p>				
<b>13.9 - Depreciation fund</b>				
<p>During the period covered under audit, no depreciation fund has been created by the Municipality.</p>				
<b>13.10 - Non-Assessment of Holding Tax on Railway Land</b>				
<p>No railway land is coming under this municipal area.</p>				
<b>13.11 - LESS AMOUNT TAKE TO CASHIER CASH BOOK.</b>				
<p>On checking of House rent receipt books with reference to DCR and Cashier Cash book, it was found that, a sum of Rs. 260.00 less taken to cashier cash book. Hence, the local authority is advised to recover the said amount from the persons responsible and</p>				

compliance reported. The details are as follows.

Date/DCR page	Amount Collected In DCR	Amount Taken to Cashier C.B.	Less taken	Purpose	Persons responsible
12.9.17-P.54	8825.00	8605.00	220.00	Due to totaling mistake	Santanu Ku. Patra, T.S.
13.10.17 ,P-64	52655.00	52615.00	40.00	-- do-	-- do--
		TOTAL;-	260.00		

In response to audit objection memo the local authority replied that a sum of Rs.260.00 will be recovered from Sri Santanu Kumar Patra, TS. Hence, a sum of Rs.260.00 suggested for recovery from Sri Santanu Kumar Patra, TS.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Sri Santanu Kumar Patra	Retired TS	Joda Municipality Dist-Keonjhar	260.00

**13.12 - LESS TAKEN TO DCR**

**On checking of Miscellaneous receipt books with reference to DCR , it was found that, a sum of Rs.105100.00 collected in DCR , but Rs. 103900.00 credited in DCR on dt.07.04.17(DCR Page-82) due to totaling mistake ,Hence a sum of Rs. 1200.00 less taken to DCR needs recovery from Sri Raghunath Karua, Cashier and compliance reported.**

In response to audit objection memo Rs.1200.00 recovered from Sri Raghunath Karua, Cashier vide MR No-35630/11.04.2018. Verified the records and found correct and para is settled.

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Staff position**

Sl.No.	Category of Post	No. of Sanctioned Post	Men in Position	Vacant
--------	------------------	------------------------	-----------------	--------

1	Executive Officer	1	1	0
2	Medical Officer	1	0	1
3	Homeopathic Doctor	2	2	0
4	Municipal Engineer	1	1	0
5	Junior Engineer	1	0	1
6	Head Asst.	1	0	1
7	Sr. Asst.	2	0	2
8	Jr.Asst.	4	2	2
9	Pharmacist	1	1	0
10	Tax Sarkar	14	13	1
11	Driver	3	3	0
12	Cleaner-Cum-Conductor	1	0	1
13	Asst. Tax Sarkar	5	3	2
14	Chainman	1	1	0
15	Peon	3	3	0
16	TS-Cum-PS	1	0	1
17	PS-Cum-Peon	1	1	0
18	Gardner-cum- Watchman	1	1	0
19	Attendant	1	1	0
20	Watchman	1	1	0
21	Sweeper	10	7	3
<b>Total</b>		<b>56</b>	<b>41</b>	<b>15</b>
<b>CONTRACTUAL</b>				
1	Jr.Engineer(BRGF)	1	1	0

2	Community Organiser	2	2	0
3	MIS Computer Programmer	1	1	0
4	ACCOUNTANT	1	1	0
5	DEO-cum- ACP	1	1	0
<b>Total</b>		<b>6</b>	<b>6</b>	<b>0</b>

**14.2 - EXCESS PAYMENTS TOWARDS OAP/ODP**

On checking of acquittance rolls of Old Age Pension withreference to paid vouchers for the year 2016-17, it has been noticed that, the following excess payments amounting to Rs. 14700.00 were made . In this regard ,why the said amount is needs to be recovered from the person responsible.

Month	Ward No	Amount paid	Actual Amount	Excess paid	Persons responsible
May-16	05	113600.00	112200.00	1400.00	Ashok Ku. Rout,T.S.
May-16	07	109400.00	108300.00	1100.00	Kalakar Sha,T.S.
May-16	08	59300.00	58400.00	900.00	Purna Ch. Naik,ATS
Aug-16	02	40700.00	40400.00	300.00	Pratap Ku. Barik,T.S.
Sept-16	02	41300.00	41000.00	300.00	Pratap Ku. Barik,T.s.
Sept-16	08	61300.00	60900.00	400.00	Purna Ch. Naik, T.S.
Sept-16	11	112400.00	110800.00	1600.00	Sukadev Sahu, T.S.
Oct-16	03	45300.00	43900.00	1400.00	Dushasan Sahu,P.S.-cum-T.S.
Nov-16	03	44500.00	43900.00	600.00	Dushasan Sahu,P.S.
Dec-16	03	43000.00	42400.00	600.00	Dushasan Sahu,P.S.
Dec-16	11	112000.00	108000.00	3900.00	Sukadev Sahu,T.S.
March-17	05	115400.00	113800.00	1600.00	Ashok Kumar Rout,T.S.
March-17	08	58700.00	58100.00	600.00	Purna Ch. Naik, A.T.S.
	<b>TOTAL:-</b>			<b>14700.00</b>	

In response to audit objection memo the local authority replied that a sum of Rs.14700.00 will be recovered from the persons responsible. Hence, a sum of Rs.14700.00 suggested for recovery from the following persons.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ashok Kumar Rout	T.S.	At.Po-Joda Municipality Dist-Keonjhar	3000.00
2	Sri Kalakar Sha	T.S.	At.Po-Joda Municipality Dist-Keonjhar	1100.00
3	Sri Purna Ch. Naik	T.S.	At.Po-Joda Municipality Dist-Keonjhar	1900.00
4	Sri Pratap Kumar Barik	T.S.	At.Po-Joda Municipality	600.00

			Dist-Keonjhar	
5	Sri Sukadev Sahoo	T.S.	At.Po-Joda Municipality Dist-Keonjhar	5500.00
6	Sri Dhusasan Sahoo	PS -cum-TS	At.Po-Joda Municipality Dist-Keonjhar	2600.00

**14.3 - NON-PRODUCTION OF SD/EMD VOUCHERS.**

On checking of paid vouchers towards refund of SD/EMD for the year 2016-17, it has been noticed that, the following payments amounting to Rs.6000 .00 towards refund of SD/EMD were made to different agencies/beneficiaries. In this regard the following supporting documents as mentioned against each needs to be produced to audit for detailed verification: List of documents required:

Vrs No/date	Amount	Name, whom	Remarks
	paid	to be paid	
714 /31.1.17	2000.00	Niru Gupta	Vouchers,M.R. wanting
715/31.1.17	2000.00	Md. Saraj Ansari	Vouchers,M.R.wanting
716/31.1.17	2000.00	Pramila Dalei	Vouchers,M.R.wanting
TOTAL:-	6000.00		

In response to audit objection memo the local authority replied that the above voucher amounting to Rs.6000.00 will be produced at the time of exit conference. Till then Rs.6000.00 is held under objection.

**14.4 - Excess payment made**

On checking of paid vouchers with reference to Accountant cash book and pass book, it was found that, a sum of Rs. 46967.00 paid to Durga Electricals & Electronics towards maintenance of street light vide voucher no.71 dt.22.04.16, but on checking of paid voucher Rs.46350.00 of bill submitted, Hence, excess payment of Rs.617.00 ( 46967.00 - 46350.00) needs recovery from the persons responsible and compliance reported.

In response to audit objection memo the local authority replied that a sum of Rs.617.00 will be recovered from the persons responsible. Hence, a sum of Rs.617.00 suggested for recovery from the following persons.

**Responsible Person for this paragraph**



Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Prasanta Kumar Sahoo	Ex-EO	Now at Inspector of Co-Operative Society O.Of the Registrar of Co-Operative Society , Bhubaneswar.	309.00
2	Sri Bijay Kumar Rana	Accountant	Joda Municipality Dist-Keonjhar	308.00

**14.5 - NON PRODUCTION OF SUPPORTING VOUCHERS**

On checking of paid vouchers with reference to cash book for the year 2016-17, it was found that, a sum of Rs.115220.00 Paid to different agencies/beneficiaries. In this regard the following supporting documents as mentioned against each may be produced before audit for verification.

Vr No/Date	Amount	Nature of payment	Remarks
394/29.7.16	84220.00	Statutory deduction	Voucher wanting
437/5.8.16	15000.00	<b>Paid to Prasanta Kumar Sahoo towards Advocate fee.</b>	Voucher wanting
467/28.8.16	16000.00	<b>Paid to Manoj Ku. Singh towards Retention fee.</b>	Voucher wanting
<b>Total-</b>	<b>115220.00</b>		

In response to audit objection memo the local authority replied that the above voucher amounting to Rs.115220.00 will be produced at the time of exit conference. Till then Rs.115220.00 is held under objection.

**14.6 - EXCESS GRANT PAID TO CHAMPUA NAC.**

On verification of Grant register with reference to cash book for the year 2016-17, it was found that, a sum of Rs. 2,45,52,828.00 grant received from Govt. for Champua NAC, but Rs.2,47,63,000.00 Paid to Executive Officer ,Champua NAC .Hence, excess payment of Rs.2,10,172.00 may be clarified before audit.

In response to audit objection memo the local authority replied that correspondence with E.O, Champua NAC regarding excess grant refund of Rs.210172.00. After verification of grant register both Champua NAC and Joda Municipality, the amount will be regularised and compliance reported. Till then Rs.210172.00 is held under objection.

PARA: 15 **AUDIT ON WORKS**

15.1 - Irregularities noticed in work bill

On scrutiny of works case records with reference to the concerned MBs the following irregularities are noticed during the course of audit which need be rectified in future.

1. The estimate of the work is to be counter signed by the Chairperson and be laid before the Municipal Council to accord administrative approval as required under rule-332 of OM Rules.
2. As required under Rule-333 of OM Rule-1953 the particulars allotment of fund for a work shall be approved by the council and allotment sanctioned should not be exceeded without further proper sanction of the council. The said procedure was not observed by the Municipality in some cases payment were made beyond the estimate amount without approval of the council.
3. As per OPWD code Para No.3.4.1 technical report is not being submitted in details statement of measurement. Quantity of materials with their rates adopted the period of rates and lead statements etc. But the estimates were approved in this Municipality which is highly irregular in absence of the above required documents & information's.
4. In some cases Analysis of rate allowed in different items of the Projects were not attached in the work case records to check the genuineness of payment of the work bill.
5. Completion certificate of the Projects were not kept in the works case records before final payment made. This should be kept in the case record duly certified by the JE and ME as required under Rule-344 of OM Rules-1953.
6. While preparing the estimate the Pre-Measurement of the existing

Pre-Measurement of the materials collected were not recorded in the MB as well as estimate as per the standard of specification of ORWS Code-Vol-I which need be ensured and compliance reported.

**15.2 -**

Name of the work: - Construction of C.C.drain from Runed Rahaman house to main drain in ward No-3, Name of the Scheme: - Own fund, C/R No: - 27/16-17, Estimated cost: - Rs.352000.00, Agreement Value-380612.00 Vr. No: 519/30.08.16, 1<sup>st</sup> & final, MB No:235, page: -68-90, Name of the Executant-Rabinarayan Sahu, Name of the J.E.-Sri Bhagabat Nayak, Name of M.E.: -Bhaktabandhu Mahanta

Excess payment due to less deduction of Royalty.

On checking of the above case records w.r.t. M.B. & other connected records, it has been noticed that, a sum of Rs.1686.00 paid in excess towards less deduction of royalty as detailed below.

<u>As per Audit</u>	<u>As per bill</u>	<u>Excess paid</u>
Sand -27.70 cum x @ 38.41 = Rs. 1064.00		
Metal- 9.83 cum x @138.29 = Rs.1360.00		
<u>Chips- 25.13 cum x @138.29 =Rs.3475.00</u>		
Total;_	=Rs.5899.00	Rs.4213.00 = Rs.1686.00

In response to audit objection memo the local authority replied that a sum of Rs.1686.00 will be realised out of SD amount from the Executant. Till close of audit no amount was realised from SD amount. Hence Rs.1686.00 is suggested for recovery from the following persons.

1-Sri Prasanta Kumar Sahoo, Ex- EO	Rs.562.00
2-Sri Bhaktabandhu Mahanta, ME	Rs.562.00
3-Sri Bhagabat Nayak, JE	Rs.562.00

**15.3 -**

Name of the work: - Repair of Sahid Nagar club house in ward No-7, Name of the Scheme: - Own fund, C/R No: - 14/16-17, Estimated cost: - Rs.88000.00, Agreement Value-Rs.88142.00, Vr. No: 817/30.03.17, 1<sup>st</sup> & final, MB No:235, page: -91-119, Name of the Executant-Sankar Prasad Sahu, Name of the J.E.-Sri Bhagabat Nayak, Name of M.E.: -Bhaktabandhu Mahanta

Less/non-deduction of penalty amount.

On scrutiny of the above work case records w.r.t. M.B. & other connected records, it has been noticed that, a sum of Rs.1568.00 has been shown excess payment due to non-deduction of penalty for delay of work, which needs recovery from executants. The details are furnished below.

Total work value	Penalty rate	Penalty due for	Penalty amount	Less collected
		Collection.	Collected.	
Rs.78,386.00	2% of work value.	Rs.1568.00	00	Rs.1568.00

In response to audit objection memo the local authority replied that a sum of Rs.1568.00 will be realised out of SD amount from the Executant. Till close of audit no amount was realised from SD amount. Hence Rs.1568.00 is suggested for recovery from the following persons.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Arun Kumar Mallick	Ex-EO	Now BDO, At-Joda P.S Po-Joda Dist-Keonjhar	522.00
2	Sri Bhaktabandhu Mahanta	M.E.	At.Po-Joda Municipality Dist-Keonjhar	523.00
3	Sri Bhagabat Nayak	J.E.	At.Po-Joda Municipality Dist-Keonjhar	523.00

15.4 -

Name of the work: - Construction of culvert with approach road near Kamajoda bandha in ward No-11, Name of the Scheme: - Road and Bridges, C/R No: - 13 /16-17, Estimated cost: - Rs.1000000.00, Agreement Value-1000223.00 Vr. No: 696/16.01.17, 1<sup>st</sup> & final, MB No:240, page: -38-56, Name of the Executant- Rajendra Prasad Das, Name of the J.E.-Sri Bhagabat Nayak, Name of M.E.-Bhaktabandhu Mahanta

**Excess payment due to less deduction of Royalty.**

On checking of the above case records w.r.t. M.B. & other connected records, it has been noticed that, a sum of Rs.7744.00 paid in excess towards less deduction of royalty as detailed below.

As per Audit	As per bill	Excess paid
--------------	-------------	-------------

Sand -140.25 cum x @ 38.41 = Rs. 5387.00

Metal- 90.48 cum x @138.29= Rs.12512.00

Chips- 66.59 cum x @138.29 =Rs. 9209.00

Total;\_ =Rs.27108.00 Rs.19364.00 = Rs.7,744.00

In response to audit objection memo the local authority replied that a sum of Rs.7744.00 will be realised out of SD amount from the Executant. Till close of audit no amount was realised from SD amount. Hence Rs.7744.00 is suggested for recovery from the following persons.

1-Sri Arun Kumar Mallick, Ex- EO	Rs.2581.00
2-Sri Bhaktabandhu Mahanta, ME	Rs.2581.00
3-Sri Bhagabat Nayak, JE	Rs.2582.00

15.5 -

Name of the work: - Construction of culvert with approach road near majhi hutting in ward No-10, Name of the Scheme: - Road & Bridges, C/R No: - 12/16-17, Estimated cost: - Rs.600000.00, Agreement Value-Rs.601117.00, Vr. No: 697/16.01.17, 1<sup>st</sup> & final, MB No:226, page: -136-157, Name of the Executant-Maheswar Behera, Name of the J.E.-Sri Bhagabat Nayak, Name of M.E.: -Bhaktabandhu Mahanta

**(i) Less/non-deduction of penalty amount.**

On scrutiny of the above work case records w.r.t. M.B. & other connected records, it has been noticed that, a sum of Rs.12000.00 has been shown excess payment due to non-deduction of penalty for delay of work, which needs recovery from executants. The details are furnished below.

<b>Total work value</b>	<b>Penalty rate</b>	<b>Penalty due for Collection.</b>	<b>Penalty amount Collected.</b>	<b>Less collected</b>
-------------------------	---------------------	------------------------------------	----------------------------------	-----------------------

**Rs.600000.00 2% of work Rs.12000.00 00 Rs.12000.00**  
**value.**

So, it may be explained, why this amount of Rs. 12000.00 will not be suggested for recovery from the persons responsible and compliance reported.

In response to audit objection memo the local authority replied that a sum of Rs.12000.00 will be realised out of SD amount from the Executant. Till close of audit no amount was realised from SD amount. Hence Rs.12000.00 is suggested for recovery from the following persons.

**(ii) Excess payment due to less deduction of Royalty.**

On checking of the above case records w.r.t. M.B. & other connected records, it has been noticed that, a sum of Rs.4402.00 paid in excess towards less deduction of royalty as detailed below.

<b>As per Audit</b>	<b>As per bill</b>	<b>Excess paid</b>
---------------------	--------------------	--------------------

Sand -71.90 cum x @ 38.41 = Rs. 2762.00		
---	--	--

Metal- 38.54 cum x @138.29= Rs.5330.00		
--	--	--

<u>Chips- 47.84 cum x @138.29 =Rs. 6616.00</u>		
--	--	--

<b>Total;_</b>	<b>=Rs.14708.00</b>	<b>Rs.10306.00</b>	<b>= Rs.4402.00</b>
----------------	---------------------	--------------------	---------------------

In response to audit objection memo the local authority replied that a sum of Rs.4402.00 will be realised out of SD amount from the Executant. Till close of audit no amount was realised from SD amount. Hence Rs.4402.00 is suggested for recovery from the following persons.

1-Sri Arun Kumar Mallick, Ex- EO

Rs.1468.00

2-Sri Bhaktabandhu Mahanta, ME Rs.1467.00

3-Sri Bhagabat Nayak, JE Rs.1467.00

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Arun Kumar Mallick	Ex-EO	Now BDO, At-Joda P.S Po-Joda Dist-Keonjhar	4000.00
2	Sri Bhaktabandhu Mahanta	M.E.	At.Po-Joda Municipality Dist-Keonjhar	4000.00
3	Sri Bhagabat Nayak	J.E.	At.Po-Joda Municipality Dist-Keonjhar	4000.00

15.6 -

Name of the work: - Construction of C.C.drain from AWC to railway bridge in ward No-12, Name of the Scheme: -BRGF, C/R No: - 17/16-17, Estimated cost: - Rs.700000.00, Agreement Value-Rs.701247.00, Vr. No: 786/14.03.17, 1<sup>st</sup> & final, MB No:241, page: -82-101, Name of the Executant-Sankar Prasad Sahu, Name of the J.E.-Sri Bhagabat Nayak, Name of M.E.-Bhaktabandhu Mahanta

(i) Less/non-deduction of penalty amount.

On scrutiny of the above work case records w.r.t. M.B. & other connected records, it has been noticed that, a sum of Rs.13517.00 has been shown excess payment due to non-deduction of penalty for delay of work, which needs recovery from executants. The details are furnished below.

Total work value	Penalty rate	Penalty due for	Penalty amount	Less collected
		Collection.	Collected.	
Rs.675826.00	2% of work value.	Rs.13517.00	00	Rs.13517.00

In response to audit objection memo the local authority replied that a sum of Rs.13517.00 will be realised out of SD amount from the Executant. Till close of audit no amount was realised from SD amount. Hence Rs.13517.00 is suggested for recovery from the following persons.

(ii) Excess payment due to less deduction of Royalty.

On checking of the above case records w.r.t. M.B. & other connected records, it has been noticed that, a sum of Rs.3505.00 paid in excess towards less deduction of royalty as detailed below.

As per Audit	As per bill	Excess paid
Sand -62.93 cum x @ 38.41 = Rs. 2417.00		
Metal-21.15 cum x @138.29= Rs.2925.00		
<u>Chips- 50.10 cum x @138.29 =Rs. 6928.00</u>		
Total;_	=Rs.12270.00	Rs.8765.00 = Rs.3505.00

In response to audit objection memo the local authority replied that a sum of Rs.3505.00 will be realised out of SD amount from the Executant. Till close of audit no amount was realised from SD amount. Hence Rs.3505.00 is suggested for recovery from the following persons.

1-Sri Arun Kumar Mallick, Ex- EO	Rs.1168.00
2-Sri Bhaktabandhu Mahanta, ME	Rs.1168.00
3-Sri Bhagabat Nayak, JE	Rs.1169.00

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Arun Kumar Mallick	Ex-EO	Now BDO, At-Joda P.S Po-Joda Dist-Keonjhar	4505.00
2	Sri Bhaktabandhu Mahanta	M.E.	At.Po-Joda Municipality Dist-Keonjhar	4506.00
3	Sri Bhagabat Nayak	J.E.	At.Po-Joda Municipality Dist-Keonjhar	4506.00

15.7 -



Name of the work: - Construction of C.C.road at Majhi hutting in ward No-10, Name of the Scheme: -BRGF, C/R No: - 16/16-17, Estimated cost: - Rs.600000.00, Agreement Value-Rs.601129.00, Vr. No: 792/14.03.17, 1<sup>st</sup> & final, MB No:241, page: -12-22, Name of the Executant-Maheswar Behera, Name of the J.E.-Sri Bhagabat Nayak, Name of M.E.-Bhaktabandhu Mahanta

**Excess payment due to less deduction of Royalty**

On checking of the above case records w.r.t. M.B. & other connected records, it has been noticed that, a sum of Rs.4882.00 paid in excess towards less deduction of royalty as detailed below.

<u>As per Audit</u>	<u>As per bill</u>	<u>Excess paid</u>
Sand -91.14 cum x @ 38.41 = Rs. 3500.00		
Metal-60.48 cum x @ 138.29= Rs.8364.00		
<u>Chips- 37.80 cum x @ 138.29 =Rs. 5227.00</u>		
Total;_	=Rs.17091.00	Rs.12209.00 = Rs.4882.00

In response to audit objection memo the local authority replied that a sum of Rs.4882.00 will be realised out of SD amount from the Executant. Till close of audit no amount was realised from SD amount. Hence Rs.4882.00 is suggested for recovery from the following persons.

1-Sri Arun Kumar Mallick, Ex- EO	Rs.1627.00
2-Sri Bhaktabandhu Mahanta, ME	Rs.1627.00
3-Sri Bhagabat Nayak, JE	Rs.1628.00

Name of the work: - Construction of Rest Shed at Swargadwar in ward No-2, Name of the Scheme: -13<sup>TH</sup> F.C., C/R No: - 21/16-17, Estimated cost: - Rs.999000.00, Agreement Value-Rs.999759.00, Vr. No: 745/13.02.17, 1<sup>st</sup> & final, MB No:243, page: -01-46, Name of the Executant-Akhay Kumar Mohanty, Name of the J.E.-Sri Bhagabat Nayak, Name of M.E.-:Bhaktabandhu Mahanta

Excess payment due to less deduction of Royalty

On checking of the above case records w.r.t. M.B. & other connected records, it has been noticed that, a sum of Rs.3611.00 paid in excess towards less deduction of royalty as detailed below.

As per Audit	As per bill	Excess paid
Sand -117.78 cum x @ 38.41 = Rs. 4524.00		
Metal-17.92 cum x @138.29= Rs.2478.00		
<u>Chips-40.76 cum x @138.29 =Rs. 5637.00</u>		
Total;_	=Rs.12639.00	Rs.9028.00 = Rs.3611.00

In response to audit objection memo the local authority replied that a sum of Rs.3611.00 will be realised out of SD amount from the Executant. Till close of audit no amount was realised from SD amount. Hence Rs.3611.00 is suggested for recovery from the following persons.

1-Sri Arun Kumar Mallick, Ex- EO	Rs.1203.00
2-Sri Bhaktabandhu Mahanta, ME	Rs.1204.00
3-Sri Bhagabat Nayak, JE	Rs.1204.00

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

<b>16.1 -</b>
<b>Trading Account.</b>
No such account is in operation in this Municipality.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

<b>17.1 - Target and Achievement of difference schemes for 16-17</b>
<u>Scheme wise Target and Achievement</u>

Scheme	Target	Money value	Achievement	Money value
Road development	5	3914000.00	0	0
14 <sup>th</sup> FC	24	18098000.00	0	0
Maint of R&B	5	2528000.00	0	0
Devolution fund	24	12882000.00	0	0
MV Tax	7	3444000.00	0	0
Non residential building	1	474000.00	0	0
Creation of capital Assets	3	1920000.00	0	0
Maint. Of Capital Assets	1	915000.00	0	0
Conservation of water bodies	1	1000000.00	0	0

The performance of the Municipality in achieving the target for the year 2016-17 is very poor. So the local authority is advised to take effective in this matter henceforth.

**PARA: 18 MISCELLANEOUS**

<b>RECEIPT FOR THE 2015-16 &amp; 2016-17 OF JODA MUNICIPALITY</b>			
SI No	Particulars	For the year 2015-16	For the year 2016-17
1	2	3	4
<b>I</b>	<b>Rates and Taxes</b>		
1	Holding Tax	7964043	11670564
2	Service Tax	350000	350000
	<b>TOTAL-</b>	<b>8314043</b>	<b>12020564</b>
<b>II</b>	<b>License fee and other fees</b>		
1	U/s-290/D & O Trade	231250	263800
2	U/S-328	20690	17400
3	U/S-312	500	500
4	U/S-314	8750	8750
5	U/S-316	3125	3125
6	Registration fees of Contractor and renewal fees	33689	44000
	<b>TOTAL-</b>	<b>298004</b>	<b>337575</b>
<b>III</b>	<b>Receipt under Special Act.</b>		
1	Approval of Building plan and scrutiny fees	564745	4959885

2	Cattle pound	0	0
	<b>TOTAL-</b>	<b>564745</b>	<b>4959885</b>
<b>IV</b>	<b>Revenue derived from Municipal property and other sources.</b>		
1	Rent on Land and Building ( House rent)	1409710	1464110
2	Hire charges of service Article and Tractor, Cess pole, Ambulance, PRR, Chair	6000	
3	Ground Rent	207203	217500
4	Fees and revenue from Market	49884	48126
5	Slughter fees	2700	1330
6	Interest on investment and pass books	0	0
7	Cost of Unserviceble Articles	0	0
8	Hire charges of Water Tanker	80150	7400
9	Guest House Charges	800	0
10	NOC	108585	95645
11	Interest on pass book	0	6547263
	<b>TOTAL-</b>	<b>1865032</b>	<b>8381374</b>
<b>V</b>	<b>Grants and Contribution</b>		
1	Honorarium	64000	64600
2	NULM	2294000	0
3	13th Finance Commission	881000	0
4	Octroi Compensation Grant	30646000	35073000
5	NOAP/ODP/OAP/MBPY etc.	4134600	12803100
6	Motor & user supply	100000	0
7	Road Development Grant	2701000	3522000
8	BRGF	0	0
9	Swachha Bharat Mission	17460725	0
10	Non-Residential Building	600000	474000
11	Maint of Road and Bridges	2528000	2528000

12	14TH Finance Commission	0	18098000
13	M.V. Tax	3118000	3444000
14	Devolution Fund	12832000	12882000
15	I.H.S.D.P	0	0
16	Maintenance of capital assets	915000	915000
17	Creation of capital assets	1920000	1920000
18	MLALAD	2600000	3100000
19	Solid waste management	0	3721000
20	Water Bodies	0	1000000
	<b>TOTAL-</b>	<b>82794325</b>	<b>99544700</b>
<b>VI</b>	<b>Miscellaneous</b>		
1	Hoarding & advertisement	0	7530
2	Cost of Tender Paper	179860	2450
3	Audit Recovery	197416	51775
4	Fine and Penalty	17265	31335
5	NFBS	60000	300000
6	Development Fees	311699	357790
7	Mutation Fees	500	0
8	Kalyan Mandap	0	1050000
9	Water Connection charge	29200	59604
10	Cost of empty gunny bag	74193	0
11	Tower Charges	0	235000
12	Remuneration to BLO	0	0
13	Mannual Scavenger	8000	0
14	Harish Chandra Yojana	30000	50000
	Performance Award		2000000
15	Pension Contribution of LFS and NON-LFS	538745	561213
16	LIC of Staff	1076302	1046490

17	Bank loan of Staff	485571	356518
18	C.P.F. of Staff	1255607	1058056
19	P.T. of Staff	89800	78650
20	GPF of EO	97500	58000
21	L.S. and P.C. of EO	80533	71681
22	P.T. of EO	4200	
23	Refund	216450	175700
24	Pension of Rtd. Employees	130000	8512000
25	Income Tax	752409	0
26	Royalty	462979	0
27	Labour cess	370287	0
28	VAT	1370540	0
29	Road Cutting	64460	52450
30	Misc	4410061	47234
31	PDS Ration Card	72840	10000
	Voters Day	0	4200
32	Receive from OULM(Treansfer)	0	195220
33	RTI	0	0
34	Grant for Champua NAC	28899000	24552828
35	RTI Cash Book	564	398
36	SJSRY Cash Book	39614	0
37	NULM Cash Book	2340957	141047
	<b>TOTAL-</b>	<b>43666552</b>	<b>41067169</b>
<b>VII</b>	<b>Extra Ordinary Debt.</b>		
1	S.D. & EMD	1881018	637090
2	Advance	94490	0
	<b>TOTAL-</b>	<b>1975508</b>	<b>637090</b>
	<b>Total-Receipt-</b>	<b>139478209</b>	<b>166948357</b>
	Add. Opening Balance	<b>117255557.3</b>	<b>137109482.4</b>

	<b>Grand Total-</b>	<b>256733766.3</b>	<b>304057839.4</b>
	<b>Details of Opening Balance</b>		
1	Accountant cash book-	115166834.9	135200612.9
2	SJSRY cash book	1984612.94	0
3	VAMBAY cash book-	101438.5	101438.5
4	RTI cash book	2671	3235
5	NULM Cash Book		1804196
	<b>Total-</b>	<b>117255557.3</b>	<b>137109482.4</b>

**EXPENDITURE FOR THE YEAR 2015-16 & 2016-17 OF JODA MUNICIPALITY**

SI No	Particulars	For the year 15-16	For the year 16-17
1	2	3	4
<b>I</b>	<b>General Adm. And office expenses</b>		
1	Pay of Staff	1185276	1165058
2	D.A.	1397498	1587826
3	I.R.	288	288
4	HRA	48886	47939
5	Contingency	72410	221303
6	L.S. & PC of EO	80533	0
7	Hon. To C.M. and Non-Officials	32400	72150
8	Salary of EO	513873	0
9	TA and CA	56468	28175
10	Pension contribution of staff	97342	92782
11	Arrear Salary to staff	907921	385887
12	Salary of Consolated staff	651285	633159
13	Postage stamp	0	8000
	<b>TOTAL-</b>	<b>5044180</b>	<b>4242567</b>
<b>II-A</b>	<b>Collection Establishment</b>		
1	Pay of Staff	494700	508540
2	D.A.	583818	649681
3	TA and CA	0	0
4	HRA	11958	12453
5	Pension contribution of staff	40830	42214
6	Arrear Salary to staff	0	79971
	<b>TOTAL-</b>	<b>1131306</b>	<b>1292859</b>

<b>II-B</b>	<b>Octroi Establishment</b>		
1	Pay of Staff	1887744	1921160
2	D.A.	2228071	2552770
3	I.R.	6120	6120
4	HRA	62284	62721
5	Pension contribution of staff	156932	160586
6	Arrear Salary to staff	0	622397
	<b>TOTAL-</b>	<b>4341151</b>	<b>5325754</b>
	<b>Total ( IIA +IIB)</b>	<b>5472457</b>	<b>6618613</b>
<b>III</b>	<b>Public Safety</b>		
1	Pay of Staff	0	0
2	D.A.	0	0
3	HRA	0	0
4	Pension Contribution	0	0
5	Purchase of Street Light	0	681586
6	Cost of Electric goods	1986625	1747568
7	Energy bill	4648317	5027301
8	Maint. Of street light	622326	658597
9	Water Tax	566729	0
10	Water supply	194673	0
	<b>TOTAL-</b>	<b>8018670</b>	<b>8115052</b>
<b>IV-A</b>	<b>Public Health and Sanitation</b>		
1	Pay of Staff	0	0
2	D.A.	0	0
3	HRA	0	0
4	Private sanitation Arregement	10127640	11564528
5	Fuel and repair charge of Tractor	375699	0
6	Fogging and Cess Poll charges	22204	0
7	Cost of Sanitary materials	1090785	0
8	Jala Chhatra	0	0
9	IHHL	526000	862100
10	Cost of New Cesspol	0	415000
11	Cost of New fogging machine	0	278000
	<b>TOTAL-</b>	<b>12142328</b>	<b>13119628</b>
<b>IV-B</b>	<b>Conservancy Estt.</b>		
1	Pay of Staff	876510	871080
2	DA	1033245	1211248
3	HRA	18404	19924
4	Pension contribution of staff	73101	70334
5	Souchalaya	58590	0
6	Arrear Salary to staff	0	609970
	<b>TOTAL-</b>	<b>2059850</b>	<b>2782556</b>
	<b>TOTAL (IVA + IVB)</b>	<b>14202178</b>	<b>15902184</b>



<b>V</b>	<b>Medical Establishment</b>		
1	Pay	1123110	1143391
2	DA	1305333	1561214
3	HRA	25450	26017
4	Pension contribution of staff	102777	106165
5	Cost of medicine	473319	496146
6	Fuel and repair charge of Ambulance	0	0
7	Arrear Salary to staff	0	54717
	<b>TOTAL-</b>	<b>3029989</b>	<b>3387650</b>
<b>VI(A)</b>	<b>Public Conveyance Estt.</b>		
1	Pay	88800	0
2	DA	105060	0
3	HRA	4440	0
4	Pension contribution of staff	7450	0
	<b>TOTAL-</b>	<b>205750</b>	<b>0</b>
<b>VI(B)</b>	<b>Works Establishment</b>		
1	Pay	684389	1031509
2	DA	807808	1408150
3	IR	7512	7512
4	HRA	12935	32805
5	Pension contribution of staff	60313	89132
6	TA & CA	4200	0
7	Special Problem Fund	475234	0
8	Arrear Salary to staff	0	71050
9	13th FCA	0	3564645
10	BRGF	6535590	724506
11	Road Development	0	2904783
12	M.V. Tax	1858385	0
13	IHSDP	4627807	727855
14	Road and Bridges	5416687	2176555
15	Road Original	4503884	0
16	Development of Park and beautification	0	0
17	POL	0	0
18	MP LAD	0	0
19	MLA LAD	2599814	0
20	Eco Forest Park	2480334	0
21	Development from own fund	0	4240657
	<b>TOTAL-</b>	<b>30074892</b>	<b>16979159</b>
	<b>TOTAL ( A+B)</b>	<b>30280642</b>	<b>16979159</b>
<b>VII</b>	<b>Public Instruction</b>		
1	News Paper	5090	0
2	Telephone & Internet Charge	35741	58555

	TOTAL-	40831	58555
<b>VIII</b>	<b>Miscellaneous</b>		
1	Printing and Stationary	130555	145982
2	Pension Contribution ( LFS & NLFS)	538745	561213
3	Architacture Fee	468998	0
4	Law Charges	75000	31000
5	Advertisement	89348	140760
6	Observation of Important Days	27126	0
7	Computer Spare Parts/Laptop & projector	37800	92640
8	Repair and Maintenance	0	268258
9	MV Tax / Insurance	103452	107130
10	OAP/ODP/NOAP/MBPY	13151800	10764000
11	Land revenue and Permission	9233	0
12	Financial Assistance	5000	10000
13	Hire charges of Vehicle and Fuel	0	0
14	L.I.C. Deposit	1076302	1046490
15	CPF Deposit	1255607	105056
16	Bank Loan Payment of staff	485571	356518
17	P.T.	94000	78650
18	GPF of E.O.	97500	58000
19	LS & PC of EO	80533	71681
20	Pension Retd. Employees	1359311	6461951
21	Election	12377	0
22	Remuneration to BLO	144200	289750
23	Bank Commission	0	4298.25
24	Capacity Building	62960	0
25	Gratuity	95210	744754
26	Office equipment	0	141000
27	Bush cutting	102700	51480
28	Un-Utilised leave salary	451837	1135304
29	Cleaning if Statues	63247	0
30	Environment Fee	200000	0
31	Pollution Control	25000	0
32	Festival Advance	495000	405000
33	IDOL	132000	0
34	VAT	1898576	307525
35	Income Tax	1085750	0
36	Royalty	340743	131469
37	NFBS	340000	240000
38	Expenditure from own source	37842	0
40	Obseques Money	10000	5000
41	Herischandan Yojana	156000	50000
42	Revolving Fund	425874	0

43	HRA Deposit	0	0
44	Dengue Programme	0	98840
45	IEC Programme	0	25200
46	Transfer from OULM to salary	0	195220
47	OULM TRAINING	0	432092
48	Census Survey (SECC)	0	35500
49	Bijupattnaik Jayanti	0	10000
50	Payment to Reliance Jio	0	105000
51	L.S.Day-2016	0	0
52	Republic Day	0	0
53	Voters Day	0	4200
54	AAHAR YOJANA	0	71470
55	Ration Card	251916	0
56	Grant of Champua NAC	17148000	26347000
57	RTI Cash Book	0	0
58	SJSRY Cash Book	2024226.94	0
59	NULM Cash Book	536761	1935200
	<b>TOTAL-</b>	<b>45126100.94</b>	<b>53064631.25</b>
IX	<b>Extra Ordinary Debt.</b>		
1	Refund of SD and EMD	8203236	1667131
2	Advance	206000	470000
	<b>TOTAL-</b>	<b>8409236</b>	<b>2137131</b>
	<b>TOTAL EXPENDITURE</b>	<b>119624283.9</b>	<b>110505542.3</b>
	<b>ADD. CLOSING BALANCE</b>	<b>137109482.4</b>	<b>193552297.1</b>
	<b>GRAND TOTAL-</b>	<b>256733766.3</b>	<b>304057839.4</b>
	<i>Details of closing balance</i>		
1	Accountant Cash Book	141247869.9	193437182.6
2	SJSRY Cash Book	0	0
3	NULM cash book	1804196	10043
4	VAMBAY Cash Book	101438.5	101438.5
5	R.T.I Cash Book	3235	3633
	<b>TOTAL-</b>	<b>143156739.4</b>	<b>193552297.1</b>
	<b>Diiference</b>	<b>-6047257</b>	<b>-7228256.2</b>

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**

<b>19.1 - Remittance of Govt. Dues.</b>

The abstract position of Royalty, VAT, IT and Labour Cess collected and deposited during the year 2016-17 are furnished below.

Sl No	Particulars	Royalty	VAT	Cess	I.T	P.T	Total
1	OB as on 1.4.16	2038435.00	00	2237843.00	00	00	4276278.00
2	Collected during the year 16-17	00	00	00	00	78650.00	78650.00
3	Total	2038435.00	00	2237843.00	00	78650.00	4354928.00
4	Deposited during the year 16-17	131469.00	00	00	307525.00	78650.00	517644.00
5	Balance to be deposited as on 31.3.17	1906966.00	00	2237843.00	(-)307525	00	3837284.00

The E.O. advised to deposit the above outstanding Govt. Dues to proper quarter and compliance reported.

**19.2 - Position of Loan**

The loan ledger and loan appropriation register for the year 2016-17 could not be made available to audit for checking and ascertain the actual position of loan. However, the loan position is worked out basing on the previous audit report.

The abstract position of loan for the year 2016-17 is furnished below.

Particulars	Principal	Interest	Total
Amount outstanding as on 1.4.16	5772752	46654767	52427519
Receipt during 16-17	0	0	0
Total	5772752	46654767	52427519
Repaid during 16-17	0	0	0
Amount outstanding as on 31.3.17	5772752	46654767	52427519

**Comment :**

The loan register could not be made available to audit for check. Hence the details of Principal and interest on loan and its instalment fixed for repayment could not be ascertained during audit. On the basis of last Audit Report the above loan position has been furnished. No amount of Govt. Loan was received and repayment made during 2016-17. The above loan amount is rolling since long. The EO is advised to maintain a loan register by finding out detail position from old files and compliance reported.

**19.3 - Deposits SD/ EMD**

The position of deposits of SD/EMD for the year 2016-17 is furnished below.

O.B. as on 01.04.2016	17526979.79
Receipt during 16-17	637090
Total	18164069.79
Refund during 16-17	1667131
C.B. as on 31.03.2017	16496938.79

Despite of repeated objection raised in last and previous audit reports the deposit ledger and register of outstanding deposit is required under Rule-1951 could not be obtained.

**19.4 - Position of EPF of Staff**

It is observed that during the year 2016-17, no amount was realized from the salary of staff up to February 2017.

**PARA: 20 RESULT OF AUDIT**

**20.1 -**

**Para-20 Suggestion by Auditor**

- 1- During the course of audit the voucher guard files produced to audit in loose manner and haphazard condition for which a list of problems were faced.
- 2- Vouchers, cash books are not checked properly by the competent authority.
- 3- Important registers like GIA register, advance ledger, outstanding advance register, SD Register, Royalty /VAT Register etc. are not maintained during the year under audit.
- 4- The work registers is not maintained properly to know the present position of the project.

- 5- No dead stock register is maintained for stock entry of non consumable items.
- 6- The cash books are not prepared in time for which checking by the concerned officials are not properly done. So no. of mistakes are found in Receipt and expenditure during audit.

**Para-20-1 Audit Certificate**

Certified that the receipt and expenditure are found to be correct subject to the audit comments given in the foregoing paragraphs.

**Para-20-2 Remarks by Auditor**

- 1- As per the remarks furnished in the fore going paragraphs of this report the state of maintenance of account records and registers needs improvement.
- 2- The unspent grant position is alarmingly high. The same need be utilised for the purpose for which the same is sanctioned.
- 3- Adjustment receipts have not been reflected in the cash book for which the royalty receipts remained in the Municipal account undeposited in to the Govt. Treasury under proper heads of account.
- 4- Reconciliation of SB Accounts figure as per cash book with respect to SB account figure as per pass book has not been done even after audit objection raised in the previous audit. The same need be done soon for financial discipline of this Municipality.
- 5- Different old stock registers and store registers would not be traced out by the authority for which the proper utilisation of balance stock and stores could not be ascertained in audit.
- 6- Compliance to the last and previous audit reports have not been submitted to the proper quarters for settlement of outstanding paras.

However the attention of E.O. is advised for the above irregularities for the betterment and well shakes of the Municipality.

**Result Of Audit**

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	106510.00	106510.00	106510.00	0.00	0.00	
2	11.1	4400.00	4400.00	4400.00	0.00	0.00	
3	11.2	33333.00	33333.00	33333.00	0.00	0.00	
4	13.11	260.00	260.00	260.00	0.00	0.00	
5	14.2	14700.00	14700.00	14700.00	0.00	0.00	
6	14.3	0.00	6000.00	0.00	0.00	0.00	
7	14.4	617.00	617.00	617.00	0.00	0.00	
8	14.5	0.00	115220.00	0.00	0.00	0.00	
9	14.6	0.00	210172.00	0.00	0.00	0.00	
10	15.2	0.00	1686.00	0.00	0.00	0.00	
11	15.3	1568.00	1568.00	1568.00	0.00	0.00	
12	15.4	0.00	7744.00	0.00	0.00	0.00	

13	15.5	12000.00	16402.00	12000.00	0.00	0.00
14	15.6	13517.00	17022.00	13517.00	0.00	0.00
15	15.7	0.00	4882.00	0.00	0.00	0.00
16	15.8	0.00	3611.00	0.00	0.00	0.00
<b>Total</b>		<b>186905.00</b>	<b>544127.00</b>	<b>186905.00</b>	<b>0.00</b>	<b>0.00</b>

**Audit Certificate**

Certified that the accounts of Joda Municipality for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Para-13.12	35630	2018-04-11	1200	Sri Raghunath Karua, Cashier
				<b>Total</b>	<b>1200</b>