

LOCAL FUND AUDIT, KEONJHAR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 276870/AR/2016-2017-KEONJHAR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Barbil Municipality
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	Sri Prankrushna Jena, EO 1-4-2015 to 1-09-2016 Now at- EO Chaudwar Municipality
	Name of the Local Authority at the time of Audit :	Sri Manoranjan Deo, I.C E,O 1-09-2016 to till date
4	Duration of Audit :	16-02-2017 To 08-04-2017 (Mandays Consumed :- 48)
5	Name of the Auditors :	PRADIP KUMAR SAHOO - Lead Auditor(16-02-2017 to 08-04-2017) ASESH KUMAR PATTANAİK - Auditor(16-02-2017 to 08-04-2017)
6	Name of the Reviewing Officer :	SANTOSH KUMAR MAHAPATRA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	23-04-2017
8	Entry Conference Date :	24-01-2017
9	Exit Conference Date :	22-04-2017
10	Name of the District Audit Officer :	SANTOSH KUMAR MAHAPATRA
11	Date of approval of report by District Audit Officer :	23-04-2017

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	Miscellaneous Receipt Books	16.2.17	285	285	SRP-252	NIL
2	Service Postage Stamps	16.2.17	1833.00	1833.00	SRP-32	NIL
3	Shop Rent Receipt Book	16.2.17	49	49	SRP-264	NIL
4	Holding Tax Receipt Book	16.2.17	258	258	SRP-260	NIL
5	Parking Fee receipt Book Rs.50.00	16.2.17	150	150	SRP-262	NIL
6	Parking Fee receipt Book Rs.25.00	16.2.17	190	190	SRP-255	NIL
7	License fee Receipt Book	16.2.17	137	137	SRP-109	NIL
8	Octroi Receipt Book	16.2.17	43	43	SRP-72 Vol-V	NIL
9	Collection High School	16.2.17	35	35	SRP-197 Vol-V	NIL
10	Octroi Transit receipt Book	16.2.17	635	635	SRP-103 Vol-V	NIL
11	Collection Receipt Book ME School	16.2.17	67	67	SRP-183 Vol-V	NIL
12	Hata Mahasul Rs.10.00	16.2.17	12	12	SRP-198 Vol-I	NIL
13	Hata Mahasul Rs.15.00	16.2.17	11	11	SRP-199 Vol-I	NIL
14	Hata Mahasul Rs.1.00	16.2.17	116	116	SRP-190 Vol-I	NIL
15	Hata Mahasul Rs.0.10	16.2.17	221	221	SRP-190 Vol-I	NIL
16	Hata Mahasul Rs.5.00	16.2.17	491	491	SRP-203 Vol-I	NIL
17	Hata Mahasul Rs.2.00	16.2.17	784	784	SRP-201 Vol-I	NIL
18	Slaughter Fee	16.2.17	58	58	SRP-153 Old-58	NIL
19	Hata Mahasul Rs.0.05	16.2.17	260	260	SRP-190 Vol-I	NIL
20	Service Tax	16.2.17	207	207	SRP-224 Vol-I	NIL
21	Measurement Books	16.2.17	18	18	SRP-133	NIL
22	Cash in hand	16.2.17	11396.00	11396.00	SUBSIDIARY CASH BOOK PAGE-118	NIL
23	Development Fee	16.2.17	1015	1015	SRP-213 Vol-I	NIL

Comments

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	Stock & Store Register of Municipality	Rule 346	Form W-VII
2	Measurement Book	Rule 365	Form W-VIII
3	Contract Certificate	Rule 343	Form W-IV
4	Register of Works	Rule 345	Form W-VI
5	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
6	Stock account of Receipt Forms	Rule 196	Form L
7	Tax collector's daily collection register	Rule 192	Form K
8	Arrear Demand Register	Rule 187	Form H
9	Demand and Collection Register	Rule 178	Form B
10	Assessment List	Rule 177	Form A
11	Stock Register of Stationery	Rule 172	Form No. XLIV
12	Stamp Account	Rule 172	Form No. XLIV
13	Register of Grants	Rule 80	Form No. XLII
14	Daily Collection Register	Rule 171	Form No. XL
15	Register of Lands	Rule 160	Form No. XXXV
16	Miscellaneous Receipts	Rule 157	Form No. XXXIV
17	Loan Register	Rule 149	Form No. XXVII
18	Establishment Audit Register	Rule 146	Form No. XXV
19	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
20	Deposit Ledger	Rule 142	Form No. XX
21	Register of Outstanding Advances	Rule 140	Form No. XIX
22	Advance Ledger	Rule 136	Form No. XVIII
23	Register of adjustments	Rule 132	Form No. XVII
24	Cash Book of the municipality	Rule 125	Form No. XIV
25	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
26	Permanent Advance Account	Rule 108	Form No. XII
27	Absentee Statement	Rule 97	Form No. X
28	Salary Bills	Rule 97	Form No. IX
29	Register of Bills	Rule 96	Form No. VII
30	Challan	Rule 87	Form No. VI
31	Subsidiary Cash Book	Rule 128 A	Form No. V-A
32	Cashier's Cash Book	Rule 81	Form No. V
33	Schedule for the Budget Estimate	Rule 77	Form No. III
34	Abstract of the Budget Estimate	Rule 74	Form No. I-A
35	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Nominal Muster Roll (NMR)	Rule 340	Form W-II
2	Contract Agreement Form	Rule 341	Form W-III
3	Miscellaneous Supply Bill	Rule 343	Form W-V
4	Register of Estimates & Allotments	Rule 332	Form W-I
5	Register of Distrainted property & sales	Rule 204	Form S
6	Warrant register	Rule 202	Form R
7	Distraint Warrant Register	Rule 202	Form P
8	Form of inventory & Notice	Rule 203	Form Q
9	Register of writes off of demands	Rule 190	Form J
10	Tax Receipt Form	Rule 188	Form I
11	Register of Petitions	Rule 183	Form F
12	Mutation Register	Rule 184	Form G
13	Form of appeal petition	Rule 183	Form E
14	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
15	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII

16	Register of Interest Bearing Securities	Rule 147	Form No. XLI
17	Arrear List	Rule 170	Form No. XXXIX
18	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
19	Ledger of Lessees	Rule 170	Form No. XXXVIII
20	Jamabandi Register	Rule 170	Form No. XXXVII
21	Stock account of License Number Plates	Rule 155	Form No. XXXII
22	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
23	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
24	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
25	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
26	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
27	Register of Investments	Rule 148	Form No. XXVI
28	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
29	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
30	Register of outstanding deposits	Rule 143	Form No. XXI
31	Abstract Register of Receipts	Rule 129	Form No. XV
32	Abstract Register of Expenditure	Rule 129	Form No. XVI
33	Periodical Increment Certificate	Rule 99	Form No. XI
34	Order Book	Rule 96	Form No. VIII
35	Subsidiary account of special taxes	Rule 79	Form No.-IV

C : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Progress statement of collection of taxes	Rule 200	Form N
2	Tax collector's Ledger	Rule 198	Form M

D : List of Records/Registers not Required

Sino	List Records/Register	Rules	Form No
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Comments

Non production of Records & Registers.

Audit Objection Statement was issued to produced all the records and registers related to the auditing year 2015-16 as well as the records prescribed to be maintained by ULBs in OM Act and Rule. But in spite of Objection Statement the above list of records/registers were not produced to audit. In response to audit objection memo, the local authority replied "The records and registers and forms dully maintain in future and produced to audit". The E.O is advised to maintain the records prescribed by statute for improvement of quality & transparency in account.

During exit conference the local authority is advised to maintained the statutory records and register meticulously.

PARA: 4 FINANCIAL POSITION

Barbil Municipality - 2015-2016

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:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant	01-04-2015	7845442 7.71	18584048 6.00	26429491 3.71	13509004 1.10	31-03-2016	1292048 72.61	31-03-2016	1292048 72.61	0.00	
	GRAND TOTAL		7845442 7.71	18584048 6.00	26429491 3.71	13509004 1.10		1292048 72.61		1292048 72.61	0.00	

Comments

Details of CB as on 31.03.2016

SI No	Particulars	Amount
1	In cash	00
2	In P.L. A/c	24879422.69
3	In Bank	104325449.92
	Total-	129204872.61

Reconciliation between PL A/c & Treasury pass book as on 31.3.2016.

a)CB as per PL A/c=	24879422.69
b)C.B. as per Treasury pas book=	24879422.69
c)Difference =	Nil

the details of receipt and expenditure are given in para-18.1 of this report. The abstract of both statement are given below.

RECEIPT			EXPENDITURE		
SL No	Head of A/c	Amount	SL No	Head of A/c	Amount
1	Rate & Taxes	5446766.00	1	General administration	2740651.00
2	Licence and other fees	668998.00	2	Collection Estt.	2718491.00
3	Receipt under special Act.	00	3	Public safety	8962788.00
4	Revenue derived from Municipality property and other sources	7526309.00	4	Public health and sanitation	18428252.00
5	Grants and contribution	114928000.00	5	Public work Estt.	58446532.00
6	Other than grant	40589313.00	6	Public instruction	63000.00
7	Miscellaneous	5892514.00	7	Miscellaneous	19397373.10
8	Extra ordinary debt	10788586.00	8	Extra ordinary debt.	24332954.00
	Total-	185840486.00		Total-	135090041.10

4.1- Budget and annual account

A)Budget

The annual budget estimate for the year 15-16 was submitted to Govt. And H&UD department, Odisha, BBSR through office letter No-522/25.02.2015 and letter No-76/DUDA dt.10.03.2015 of Collector and D.M.,Keonjhar for approval. The budget for the year 15-16 was approved by the Govt. H&UD Department, Odisha, BBSR vide Order No-8162/HUD dt.13.03.2015.

On verification of above approved budget estimate of the Municipality with reference to the actual receipt and expenditure figure for the year 2015-16. The following discrepancy are marked which need be avoided in future.

Receipt for the year 2015-16

SI No	Head of A/c	Budget estimate as per Govt. Approved	Budget as per actual	Difference
1	Rate & Taxes	7000000.00	5446766.00	1553234.00
2	Licence and other fees	1550500.00	668998.00	881502.00
3	Receipt under special Act.	51700.00	00	51700.00
4	Revenue derived from Municipality property and other sources	11500000.00	7526309.00	3973691.00
5	Grant and contribution	123000000.00	155517313.00	-32517313.00
6	Miscellaneous	22410700.00	5892514.00	16518186.00
7	Extra ordinary debt.	21697000.00	10788586.00	10908414.00
	Total-	187209900.00	185840486.00	1369414.00

Expenditure for the year 2015-16

SI No	Head of A/c	Budget estimate as per Govt. Approved	Budget as per actual	Difference
1	General Administration	5503800.00	2740651.00	2763149.00
2	Collection Estt.	2821500.00	2718491.00	103009.00
3	Public safety	13200000.00	8962788.00	4237212.00
4	Public health and sanitation	36500000.00	18428252.00	18071748.00
5	Public work Estt.	88913500.00	58446532.00	30466968.00
6	Public Instruction	00	63000.00	-63000.00
7	Miscellaneous	15666000.00	19397373.10	-3731373.10
8	Extra ordinary debt.	16930600.00	24332954.00	-7402354.00
	Total-	179535400.00	135090041.10	44445358.90

It is seen from the above table that there is a wide difference between budget provision and actual. Hence, the Executive officer as well as council is requested to prepared budget estimate in a realistic manner. So that target fixed in the budget can be fulfilled.

(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 inspite of objections and suggestions given in the previous and last audit reports. However, the Executive Officer is requested to ensure the maintenance of such important register positively and produce before audit.

4.2- ASSETS AND LIABILITIES.

The position of Assets and liabilities of the Municipality as on 31.3.2016 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 31.3.2016.	00
II	Un-remitted collection as per Cashiers Cash Book as on 31.3.2016.	00
III	Closing Balance as on 31.3.2016 as per Accountant Cash Book	129204872.61
IV	Permanent Advance amount	00
V	Advance recoverable as on 31.3.2016(Para-8)	4113536.00
VI	Outstanding Taxes & Rents as on 31.3.2016.	2632859.00
	(A)Total outstanding as per Statement	
	Rs.2925399.00	
	(B)Deduct unrecoverable 10% of outstanding. Rs.292540.00	
	(C)Amount recoverable :- Rs.2632859.00	
	Total-	135951267.61

(B) LIABILITIES.

I	Un-spent Govt. Grants as on 31.3.2016.(Para-9)	87102169.00
II	Deposits refundable (Para-19.3)	12794738.23
III	Outstanding Loan for repayment as on 31.3.16(Para-19.2)	1160194.00
IV	Salary bill of the Municipal staff for March 2016	1128162.00
V	Salary bill of E.O. for the month of March 2016.	53211.00
VI	Pension contribution payable for March 2016	6960.00
VII	Pension & family pension for March 2016	527324.00
VIII	Hon. of Chairman/Vice-Chairman up to March 2016	15900.00
IX	Energy charges outstanding for payment by 31.3.2016	98000.00
X	Maintenance of Street Light for March 2016	45000.00
XI	Private Sanitation charges payable for March 2016	980000.00
XII	Private security charge for March-16	64722.00
XIII	Outstanding Royalty, VAT, IT & Labour Cess for deposits by March 2016(Para-19.4)	134197.00
XIV	Telephone bill for March 2016	4500.00
XV	Maintenance of Water supply for March 2016	32000.00
XVI	Hire charges of Vehicle for March 2016	16000.00
xvii	Fuel Expenses for the Month of March 2016	50000.00
	Excess Assets over Liabilities	31738190.38
	Total-	135951267.61

From the above table it was found that asset exceeds the liability by **Rs.31738190.38** which is indicate the sound financial position of the municipality. However, necessary effective steps may be taken to rasing the collection of Taxes, Rents, Fees etc. and not to incurred any wasteful expenditure for better financial status. During exit conference the matter was discussed with EO and advised accordingly.

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

Barbil Municipality - 2015-2016

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	SBI ,Barbil	2661	31-03-2016	437016.86	31-03-2016	453480.86	-16464.00	
2	SBI ,Barbil	7645	31-03-2016	1912500.00	31-03-2016	1912500.00	0.00	
3	SBI ,Barbil	3276	31-03-2016	94189.00	31-03-2016	94189.00	0.00	
4	SBI ,Barbil	7441	31-03-2016	208507.00	31-03-2016	208507.00	0.00	
5	SBI ,Barbil	1686	31-03-2016	18177058.22	31-03-2016	17840940.22	336118.00	Accountant cash book
6	BOB,Barbil	10830	31-03-2016	688239.00	31-03-2016	688239.00	0.00	
7	BOB,Barbil	6791	31-03-2016	180359.90	31-03-2016	180359.90	0.00	
8	BOB,Barbil	9542	31-03-2016	154134.50	31-03-2016	154134.50	0.00	
9	BOI,Barbil	7948	31-03-2016	0.00	31-03-2016	0.00	0.00	
10	BOI,Barbil	738	31-03-2016	100665.07	31-03-2016	100665.07	0.00	
11	BOI,Barbil	6727	31-03-2016	7628.46	31-03-2016	7628.46	0.00	
12	BOI,Barbil	6000	31-03-2016	17211910.00	31-03-2016	17109962.00	101948.00	
13	BOI,Barbil	6021	31-03-2016	8865762.00	31-03-2016	8689762.00	176000.00	
14	BOI,Barbil	9421	31-03-2016	1497645.00	31-03-2016	1497645.00	0.00	
15	Andhra Bank,Barbil	01	31-03-2016	293083.00	31-03-2016	293083.00	0.00	
16	Andhra Bank,Barbil	1827	31-03-2016	0.00	31-03-2016	723920.75	-723920.75	
17	Andhra Bank,Barbil	319	31-03-2016	0.00	31-03-2016	49010.00	-49010.00	
18	AllahbadBank, Barbil	3857	31-03-2016	566687.00	31-03-2016	566687.00	0.00	
19	AllahbadBank, Barbil	3258	31-03-2016	3027437.00	31-03-2016	3027437.00	0.00	
20	AllahbadBank, Barbil	3392	31-03-2016	2663352.00	31-03-2016	2908489.00	-245137.00	
21	BGB,Barbil	2469	31-03-2016	145799.00	31-03-2016	145799.00	0.00	
22	BGB,Barbil	1552	31-03-2016	2035914.00	31-03-2016	2035914.00	0.00	
23	KCC,Barbil	125	31-03-2016	2060.00	31-03-2016	2060.00	0.00	
24	PNB,Barbil	2366	31-03-2016	44345.02	31-03-2016	44345.02	0.00	
25	PNB,Barbil	1808	31-03-2016	125965.92	31-03-2016	125965.92	0.00	
26	UCO,Barbil	1509	31-03-2016	13253.00	31-03-2016	13253.00	0.00	
27	ICICI,Barbil	0276	31-03-2016	86000.00	31-03-2016	86000.00	0.00	
28	OrientalBank,Barbil	2738	31-03-2016	1000000.00	31-03-2016	1000000.00	0.00	
29	Canara bank, Barbil	0499	31-03-2016	220237.00	31-03-2016	220237.00	0.00	
30	IDBI,Barbil	2998	31-03-2016	13768044.00	31-03-2016	13768044.00	0.00	
31	HDFC,Barbil	026	31-03-2016	12848065.22	31-03-2016	12848065.22	0.00	
32	IDBI,Barbil	8655	31-03-2016	24211.00	31-03-2016	24211.00	0.00	
33	ICICI,Barbil	0194	31-03-2016	890422.00	31-03-2016	890422.00	0.00	
34	HDFC,Barbil	5248	31-03-2016	3608795.00	31-03-2016	3608795.00	0.00	
35	HDFC,Barbil	7456	31-03-2016	12027113.00	31-03-2016	12005699.00	21414.00	
36	Indosind bank,Barbil	1341	31-03-2016	1000000.00	31-03-2016	1000000.00	0.00	
	GRAND TOTAL			103926398.17		104325449.92	-399051.75	

Reconciliation

Reconciliation of difference:

(A) Closing Balance as per Cash book as on 31.3.2016=

Rs.10,43,25,449.92

1. SBI, Barbil A/C No.1686

(i) Add cheque Issued during 2015-16 but

(+) Rs. 3,36,118.00

not encased by 31.3.2016

Vr No. /Dt	Ch No. Dt.	Amount
539/6.9.2014	468272/6.9.14	5,000.00
458/6.8.2015	888229/6.8.15	2,169.00
854/2.12.2015	04990/2.12.15	5,373.00
1130/27.1.2016	79736/27.1.16	2,000.00
1131/27.1.2016	79737/27.1.16	4,416.00
1338/4.3.2016	139203/4.3.16	4,000.00
1339/4.3.2016	139204/4.3.16	5,000.00
1340/4.3.2016	139205/4.3.16	3,600.00
1341/4.3.2016	139206/4.3.16	2,208.00
1345/4.3.2016	139209/4.3.16	1,694.00
1402-1403/26.3.2016	139235/26.3.16	1,90,543.00
1430/30.3.2016	139242/30.3.16	1,10,115.00
	TOTAL	3,36,118.00

2. SBI Barbil A/C No.2661

(i) Deduct Amount received by Cheque

in Cash Book during 2015-16 but not

(-) Rs.16,464.00
Credited in Pass Book by 31.3.2016

Cheque No.	Date	Amount
613700	29.9.2015	16464.00
	TOTAL	16464.00

3. BOI, Barbil A/C No.6000:

(i) Add Cheque issued during 2015-16

but not encashed by 31.3.2016
(+) Rs.1,01,948.00

Vr No. /Dt	Ch No. Dt.	Amount
1432/31.3.2016	000010/31.3.2016	10,000.00
1433/31.3.2016	000011/31.3.2016	10,000.00
1434/31.3.2016	000012/31.3.2016	10,000.00
1435/31.3.2016	000013/31.3.2016	10,000.00
1436/31.3.2016	000014/31.3.2016	10,000.00
1437/31.3.2016	000015/31.3.2016	10,000.00
1438/31.3.2016	000016/31.3.2016	10,000.00
1439/31.3.2016	000017/31.3.2016	27,000.00
1361(1)/14.3.16	000006/14.3.2016	900.00
1363(1)/14.3.16	000009/14.3.2016	4,048.00
	TOTAL	1,01,948.00

4. BOI, Barbil A/C No.6021:

(i) Add cheque issued during 2015-16

but not encashed by 31.3.2016
(+) Rs. 1,76,000.00

Vr No. /Dt	Ch No. Dt.	Amount
1405/28.3.2016	000016	34,000.00
1406/28.3.2016	000017	34,000.00
1407/28.3.2016	000018	6,000.00

1408/28.3.2016	000019	8,000.00
1409/28.3.2016	000020	28,000.00
1410/28.3.2016	000021	10,000.00
1411/28.3.2016	000022	8,000.00
1412/28.3.2016	000023	6,000.00
1413/28.3.2016	000024	10,000.00
1414/28.3.2016	000025	2,000.00
1415/28.3.2016	002001	2,000.00
1416/28.3.2016	002002	2,000.00
1417/28.3.2016	002003	4,000.00
1418/28.3.2016	002004	8,000.00
1419/28.3.2016	002005	4,000.00
1420/28.3.2016	002006	2,000.00
1421/28.3.2016	002007	2,000.00
1422/28.3.2016	002008	6,000.00
TOTAL		1,76,000.00

5. Andhra Bank, Barbil A/C No.1827

(i) Deduct amount debited in Pass Book During 2015-16

But not debited in Cash Book by 31.3.2016:

(-) Rs. 7,23,920.75

Date	Amount
28.4.2015	7,23,920.75
TOTAL	7,23,920.75

6. Andhra Bank, Barbil A/C No.0319

(i) Deduct amount debited in Pass Book During 2015-16

But not debited in Cash Book by 31.3.2016

(-) Rs.49,010.00

Date	Amount
28.4.2015	49,010.00
TOTAL	49,010.00

7. Allahabad Bank, Barbil A/C No.3392:

(i) Add cheque issued during 2015-16

but not encashed by 31.3.2016

(+) Rs. 31,281.00

Vr No. /Dt.	Ch No. Dt.	Amount
1203/4.2.2016	927653/04.2.16	3,000.00
1208/4.2.2016	927658/04.2.16	2,140.00
1401/22.3.2016	926872/22.3.16	26,141.00
TOTAL		31,281.00

(ii) Deduct receipt taken to Cash Book Book during 2015-16

But not but not Credited in Pass Book by 31.3.2016

(-) Rs.2,76,418.00

Cash Book Date	Credited as shown in Pass Book	Amount
31.3.2016	02.04.2016	5,556.00
31.3.2016	02.04.2016	2,17,500.00
14.3.2016	05.04.2016	900.00
14.3.2016	05.04.2016	4,048.00
14.3.2016	11.04.2016	27,000.00
14.3.2016	05.04.2016	6,414.00
14.3.2016	05.04.2016	15,000.00
TOTAL		2,76,418.00

8. HDFC, Barbil A/C No.7456:

(i) Add cheque issued during 2015-16

but not encashed by 31.3.2016

(+) Rs. 21,414.00

Vr No. /Dt.	Ch No. Dt.	Amount
1358(1)/14.3.2016	000012/14.03.2016	15,000.00
1359(1)/14.3.2016	000015/14.3.2016	6,414.00
TOTAL		21,414.00

Closing balance as per Pass Book as on 31.3.2016 =

Rs.10,39,26,398.17

PARA: 6 STOCK POSITION

Barbil Municipality - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	GI Pipe 50mm mtrs	168	0	0	168.00	168	SRP-180
2	GI Pipe 20mm mtrs	30.65	0	0	30.65	30.65	SRP-180
3	HUME PIPE 900 MM	07	0	0	7.00	7	SRP-93, VOL-III
4	GI Pipe 15 mm mtrs	6	0	0	6.00	6	SRP-180
5	HUME PIPE 600 MM	04	0	0	4.00	4	SRP-93, VOL-III
6	HUME PIPE 450 MM	20	0	0	20.00	20	SRP-93, VOL-III
7	HUME PIPE 250MM	03	0	0	3.00	03	SRP-93,VOL-III
8	HUME PIPE 150MM	01	0	0	1.00	01	SRP-93,VOL-III
9	RCC COLLAR 600MM	02	0	0	2.00	02	SRP-283,VOL-III
10	RCC COLLAR 300 MM	03	0	0	3.00	03	SRP-283,VOL-III
11	RRC COLLAR 250MM	08	0	0	8.00	08	SRP-283,VOL-III
12	RCC COLLAR 150 MM	05	0	0	5.00	05	SRP-283,VOL-III
13	AC SHEET AND RIDGES PAIRS	02	0	0	2.00	02	SRP-95
14	RCC PILLAR	23	0	0	23.00	23	SRP

Comments

COMMENTS

The above stock position has been rolling since long. The E.O. is requested to conduct physical verification of above stock. So as to ascertain their existence and take necessary action for their utilisation 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 OGFR-6 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 authorised 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

Barbil Municipality - 2015-2016

S/no	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	01-04-2015	0.00	0.00	0.00	0.00	31-03-2016	0.00	31-03-2016	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

No Investment was made by this Municipality for the financial year 2015-2016.

PARA: 8 ADVANCE

Barbil Municipality - 2015-2016

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	01-04-2015	accountants cash book	3533636.00	1617500.00	5151136.00	1037600.00	31-03-2016	4113536.00	31-03-2016	4113536.00	0.00	
GRAND TOTAL			3533636.00	1617500.00	5151136.00	1037600.00		4113536.00		4113536.00	0.00	

Comments :

The advance ledger has not been maintained properly by this Municipality during the year 2015-16. The position of advance are furnished basing on the last audit report and books of accounts made available to audit. It can be observed from the above position that the outstanding advances are from year to year. In spite of objections and suggestions given by previous audit, no sincere steps appear to have been taken by the local authority to adjust such huge amount of outstanding advance.

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 AND CATAGORY WISE BREAK UP OF OUTSTANDING ADVANCE

The details of year wise and category wise breakup of the outstanding advance as on 31.03.2016 is given below basing on the last audit report and records made available to present audit.

YEAR	STAFFS	NON OFFICIALS	CONTRACTORS	OTHERS	TOTAL
Upto 1999-2000	0.00	0.00	0.00	2261353.00	2261353.00
2000-01	57600.00	0.00	0.00	21000.00	78600.00
2001-02	62814.00	53000.00	0.00	49400.00	165214.00
2002-03	27950.00	0.00	60000.00	44258.00	132208.00
2003-04	10352.00	25000.00	117500.00	8000.00	160852.00
2004-05	0.00	0.00	0.00	8500.00	8500.00
2005-06	0.00	20000.00	0.00	10000.00	30000.00
2006-07	39909.00	25000.00	0.00	0.00	64909.00
2007-08	48000.00	25000.00	0.00	0.00	73000.00
2008-09	15000.00	0.00	0.00	0.00	15000.00
2009-10	10000.00	0.00	0.00	0.00	10000.00
2012-13	10000.00	0.00	0.00	0.00	10000.00
2013-14	20500.00	0.00	0.00	0.00	20500.00
2014-15	53000.00	0.00	0.00	0.00	53000.00
2015-16	1024400.00	0.00	0.00	6000.00	1030400.00
TOTAL	1379525.00	148000.00	177500.00	2408511.00	4113536.00

PARA 8.2 DETAILS OF OUTSTANDING ADVANCE FOR THE YEAR 2014-15 AND 2015-2016

ADVANCE OUTSTANDING FOR 2014-2015			
VRNO/DATE	TO WHOM ADV PAID	PURPOSE	AMOUNT
554/12.9.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-6764/2014	5000.00

555/12.9.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-6764/2014	5000.00
627/30.9.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-17029/14	5000.00
690/5.11.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES	7000.00
820/5.12.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-22693/14	10000.00
828/5.12.14	KIRTAN BIHARI MAHAKUD,AMIN	FILING OF CASE AT HIGH COURTVIDE WPC NO-15285/14	10000.00
1057/7.2.15	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-17029/14	5000.00
569/25.9.14	KAHNU CHARAN GIRI,SZ	FESTIVAL ADVANCE	1000.00
579/25.9.14	CHAITAN KARUA,SWEEPER	FESTIVAL ADVANCE	5000.00
		TOTAL	53000.00

ADVANCE OUTSTANDING FOR 2015-16

VRNO/DATE	NAME OF THE PERSON AND DESIGNATION	PURPOSE	AMOUNT
147/18.5.15	A.K.BARAL,ADVOCATE	FILING OF WP(C)	6000.00
1214/6.2.16	AKSHYA KUMAR BISWAL, SI	HARISCHANDRA	50000.00
1378/18.3.16	GOUTAM MAHANTA,CASHIER	EPF CASE 14(B)&7(A)	5000.00
464/18.8.15	RAMESH.MAHANTA,HC	LSGD-2015	10000.00
506/28.8.15	PURNA CHANDRA CHANDRA MAHANTA,AE	LSGD-2015	10000.00
507/28.8.15	RAMESH.MAHANTA,HC	LSGD-2015	80000.00
508/28.8.15	RAJENDRA SINGH, JR ASST	LSGD-2015	20000.00
509/28.8.15	BHAGABAN BESRA,JE	LSGD-2015	60000.00
510/28.8.15	AKSHYA KUMAR BISWAL, SI	LSGD-2015	45000.00
230/2.6.15	KIRTAN BIHARI MAHAKUD,AMIN	FILING OF EPF CASE	8000.00
1352/4.3.16	SLIPREKHA, CUTTACK	BRONZE STATUE	350000.00
390/17.7.15	PARVEZ AKHATAR,PEON (DLR)	FESTIVAL ADVANCE	1500.00
665/13.10.15	GOUTAM MAHANTA,CASHIER	FESTIVAL ADVANCE	9000.00
665/13.10.15	RAJENDRA SINGH, JR ASST	FESTIVAL ADVANCE	9000.00
665/13.10.15	KUNTI MAHANTI,PEON	FESTIVAL ADVANCE	9000.00
665/13.10.15	SUDARSAN SAHU,PEON	FESTIVAL ADVANCE	9000.00
665/13.10.15	PARAMESWAR MAHANKUD	FESTIVAL ADVANCE	9000.00
665/13.10.15	BIJAYA KETAN BEHURIA,ELECTRICIAN	FESTIVAL ADVANCE	9000.00
665/13.10.15	SATYARANJAN PATRA,MALI	FESTIVAL ADVANCE	9000.00
665/13.10.15	KIRTAN BIHARI MAHANKUD,AMIN	FESTIVAL ADVANCE	9000.00
665/13.10.15	DUSHMANTA GIRI,ATS	FESTIVAL ADVANCE	9000.00
665/13.10.15	CHITAMANI BARIK,PEON	FESTIVAL ADVANCE	9000.00
665/13.10.15	SANTOSH NAIK,PEON	FESTIVAL ADVANCE	9000.00
665/13.10.15	BIRANCHI NARAYANA PATRA,PEON	FESTIVAL ADVANCE	10500.00
665/13.10.15	RATI RANJAN SETHI,PEON	FESTIVAL ADVANCE	9000.00
665/13.10.15	JAGABANDHU MAHAPATRA,PEON	FESTIVAL ADVANCE	9000.00
665/13.10.15	JAYANTI MAHAPATRA,PEON	FESTIVAL ADVANCE	9000.00
666/1310.15	SANKARSANA MAHANTA,DRIVER	FESTIVAL ADVANCE	9000.00
666/1310.15	KAHNU CHARAN GIRI,SZ	FESTIVAL ADVANCE	9000.00
666/1310.15	SAMARA KARUA,SWEEPER	FESTIVAL ADVANCE	9000.00

666/1310.15	SADANDA KARUA,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	BHUBAN KARUA,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	RAJANI KARUA,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	ANAM KARUA,SWEERER	FESTIVAL ADVANCE	9000.00
666/1310.15	BASUDEV MUKHI,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	SIBACHARAN MUKHI,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	SATRUGHANA KARUA.SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	BIDESI KARUA,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	JASODA KARUA,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	SUKANTI KARUA,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	HARA KARUA,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	RAJANI MUKHI,SWEEPER	FESTIVAL ADVANCE	9000.00
666/1310.15	NISHAMANI KARUA,SWEEPER	FESTIVAL ADVANCE	9000.00
667/1310.15	DILIP KUMAR SAMAL,ACCOUNTANT	FESTIVAL ADVANCE	6000.00
667/1310.15	SOUMYA RANJAN BARIK, MIS	FESTIVAL ADVANCE	6000.00
668/13.10.15	RAJENDRA KUMAR DASH,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	KIRANI CHARAN GIRI,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	BINOD KUMAR RAY,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	SIBANANDA BARIK,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	SANAT KUMAR APAT,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	NIHAR RANJAN ROUT,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	ANWAR HUSEN,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	GOPAL GIRI,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	DEBANANDA PATRA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	DILIP KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	SARAT KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	RAJESH KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	PHULCHAND KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	NUTURU KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	SANANTAN KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	BISHIKESHAN KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	DASARATHA KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	HAGURU KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	MUKHARJI KARUA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	JYOTI RANJAN SETHI,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	PARBATI PATRA,DLR	FESTIVAL ADVANCE	4200.00
668/13.10.15	DEBENDRA MAHANTA	FESTIVAL ADVANCE	4200.00
		TOTAL	1030400.00

Para -8.3: Advance outstanding for more than one year.

A sum of Rs.4113526.00 was outstanding advance as on 31.3.2016. From the year wise break up of outstanding advances it was revealed that advance to the tune of Rs.3083136.00 was outstanding for more than one year i.e. up to 2014-15. Out of this advance to the tune of Rs.3030136.00 was suggested for recovery (Surcharged) in previous audit. Leaving a balance of Rs.53000.00 for the year 2014-15 has not adjusted by 31.3.2016.

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.53000.00 are treated as loss to the Municipality. Hence, Rs.53000.00 is suggested for recovery.

ADVANCE OUTSTANDING FOR MORE THAN ONE YEAR

VRNO/DATE	TO WHOM ADV PAID	PURPOSE	AMOUNT
554/12.9.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-6764/2014	5000.00
555/12.9.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-6764/2014	5000.00
627/30.9.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-17029/14	5000.00
690/5.11.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES	7000.00
820/5.12.14	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-22693/14	10000.00
828/5.12.14	KIRTAN BIHARI MAHAKUD,AMIN	FILING OF CASE AT HIGH COURTVIDE WPC NO-15285/14	10000.00
1057/7.2.15	KIRTAN BIHARI MAHAKUD,AMIN	ADVOCATE FEES FOR CASE NO-17029/14	5000.00
569/25.9.14	KAHNU CHARAN GIRI,SZ	FESTIVAL ADVANCE	1000.00
579/25.9.14	CHAITAN KARUA,SWEEPER	FESTIVAL ADVANCE	5000.00
			53000.00

During exit conference the EO is advised to take action either to recover or adjust the outstanding advance as per instruction issued by the Finance Department.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Prankrushna Jena	Ex-EO	Now at-EO, Chudwar Municipality. Dist- Cuttack	29000.00
2	Kirtan Bihari Mahankud	Amin	At-Barbil Municipality	23500.00
3	Kahnu Charan Giri	SZ	Barbil Municipality	500.00

PARA: 9 GRANTS

Barbil Municipality - 2015-2016

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	01-04-2015	59494575.00	115338333.00	174832908.00	87730739.00	31-03-2016	87102169.00	
	GRAND TOTAL	59494575.00	115338333.00	174832908.00	87730739.00		87102169.00	

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 utilisation. The same need be maintained and compliance reported to audit.

The receipt and expenditure in respect of Govt Grant for the year 2015-16 has been worked out basing on the Accountant Cash Book, B.D. register, GIA bill register, P.L.A/C. and last audit report.

It would be seen from the above table that Govt. Grant to the extent of Rs.87102169.00 remain un-utilised till 31.3.2016. Early steps need be taken to utilise the unspent Govt. Grants by obtaining fresh sanction from competent authority and compliance reported to audit.

G.O No./Date	Opening Balance as on 1.4.2015		Receipts during the year 2015-16		Total		Expenditure during the year 2015-16		Closing balance as on 31.3.2016		Remarks
	Govt. Grant	Matching Contribution	Govt. Grant	Matching Contribution	Govt. Grant	Matching Contribution	Govt. Grant	Matching Contribution	Govt. Grant	Matching Contribution	
No.9296/HUD Dt.02.5.2014	14350000.00	0.00	0.00	0.00							
No.13327/HUD dt.25.5.15			8050000.00		68317000.00	0.00	40667000.00				
No.19050/HUD dt.30.7.15			14176000.00								
No.26701/HUD dt.9.10.15			11113000.00								
No.4324/HUD dt.20.2.2016			10170000.00								
No.4319/HUD dt.20.2.2016			67000.00								
No.5265/HUD dt.25.2.2016			10391000.00								
TOTAL	14350000.00	0.00	53967000.00	0.00	68317000.00	0.00	40667000.00	0.00	27650000.00	0.00	
	0.00	0.00	0.00		0.00	0.00			0.00	0.00	
	0.00	0.00	0.00		0.00	0.00			0.00	0.00	
No.142/HUD Dt.1.1.2015	2309000.00	256554.00			2309000.00	256554.00	6002000.00	666887.00			
No.17335/HUD dt.9.7.15			1132000.00	125778.00	1132000.00	125778.00					
No.17338/HUD dt.9.7.15			305000.00	33889.00	305000.00	33889.00					
No.17341/HUD dt.9.7.15			409000.00	45444.00	409000.00	45444.00					

No.2090/HUD dt.25.1.16			1133000.00	125889.00	1133000.00	125889.00				
No.2087/HUD dt.25.1.16			305000.00	33889.00	305000.00	33889.00				
			409000.00	45444.00	409000.00	45444.00				
TOTAL	2309000.00	256554.00	3693000.00	410333.00	6002000.00	666887.00	6002000.00	666887.00	0.00	0.00
No.4746/HUD Dt.12.32.2015	2747733.00						3676851.00			
No.31858/HUD dt.11.12.15	0.00	0.00	3608000.00	0.00						
TOTAL	2747733.00	0.00	3608000.00	0.00	6355733.00	0.00	3676851.00	0.00	2678882.00	0.00
No.1991/HUD Dt.20.1.2015	700000.00						700000.00			
No.4127/HUD dt.18.2.2016	0.00		600000.00	0.00						
TOTAL	700000.00	0.00	600000.00	0.00	1300000.00	0.00	700000.00	0.00	600000.00	0.00
No.14922/HUD Dt.25.7.2014	9269000.00	0.00			9269000.00		1384788.00		7884212.00	0.00
TOTAL	9269000.00	0.00	0.00	0.00	9269000.00	0.00	1384788.00	0.00	7884212.00	0.00
No.19460/HUD dt.3.8.2015	0.00		9036000.00	0.00		0.00	4140301.00	0.00		
			9070000.00	0.00		0.00				
TOTAL	0.00	0.00	18106000.00	0.00	18106000.00	0.00	4140301.00	0.00	13965699.00	0.00
	4074845.00	0.00			4074845.00	0.00	0.00	0.00	4074845.00	0.00
	20000.00	0.00			20000.00	0.00	0.00	0.00	20000.00	0.00
	164903.00	0.00			164903.00	0.00	243053.00		-78150.00	0.00
	1500000.00	0.00			1500000.00	0.00			1500000.00	0.00
	868509.00	0.00			868509.00	0.00			868509.00	0.00
	326651.00	0.00			326651.00	0.00			326651.00	0.00
No.977 Dt.9.6.2015	0.00	0.00	600000.00		600000.00	0.00	1800000.00			
No.977 Dt.9.6.2015			600000.00		600000.00	0.00				
No.977 Dt.9.6.2015			600000.00		600000.00	0.00				
TOTAL	0.00	0.00	1800000.00	0.00	1800000.00	0.00	1800000.00	0.00	0.00	0.00
No.973 Dt.9.6.2015	0.00	0.00	600000.00		600000.00	0.00	604214.00			
No.973 Dt.9.6.2015	0.00	0.00	600000.00		600000.00	0.00	0.00			
TOTAL	0.00	0.00	1200000.00	0.00	1200000.00	0.00	604214.00	0.00	595786.00	0.00
	159930.00	0.00			159930.00	0.00			159930.00	0.00
	400000.00	0.00	0.00	0.00	400000.00	0.00	0.00		400000.00	0.00
					0.00	0.00				
No.9806/HUD dt.2.4.2015	0.00	0.00	1198000.00	0.00	1198000.00	0.00	1198000.00			
No.29458 /HUD dt.16.11.15			3160000.00	0.00	3160000.00	0.00			3160000.00	0.00
TOTAL	0.00	0.00	4358000.00	0.00	4358000.00	0.00	1198000.00	0.00	3160000.00	0.00
					0.00	0.00			0.00	0.00

No.4166/DRDA(K) Dt.2510.14	15702450.00	0.00			15702450.00	0.00	17945014.00	0.00	-2242564.00	0.00
						0.00				
No.19595?HUD Dt.25.9.2014	1327000.00	0.00				0.00	2815712.00	0.00		0.00
No.20033/HUD dt.7.8.2015	0.00	0.00	2225000.00	0.00		0.00				0.00
No.5195/HUD dt.25.2.2015	0.00	0.00	2225000.00			0.00				0.00
TOTAL	1327000.00	0.00	4450000.00	0.00	5777000.00	0.00	2815712.00	0.00	2961288.00	0.00
					0.00	0.00			0.00	0.00
	0.00	0.00			0.00	0.00			0.00	0.00
	0.00	0.00			0.00	0.00			0.00	0.00
	0.00	0.00			0.00	0.00			0.00	0.00
	0.00	0.00			0.00	0.00			0.00	0.00
	0.00	0.00			0.00	0.00			0.00	0.00
	55000.00	0.00			55000.00	0.00			55000.00	0.00
	0.00	0.00			0.00	0.00			0.00	0.00
	0.00	0.00			0.00	0.00			0.00	0.00
No.22526/HUD Dt.11.11.14	5108000.00	0.00				0.00	5731919.00	0.00		0.00
No.20041/HUD dt.7.8.15	0.00	0.00	9156000.00	0.00		0.00				0.00
No.5283/HUD dt.25.2.2016			9155000.00	0.00		0.00				0.00
TOTAL	5108000.00	0.00	18311000.00	0.00	23419000.00	0.00	5731919.00	0.00	17687081.00	0.00
	155000.00					0.00	155000.00			
No.5071/HUD dt.25.2.2016	0.00		590000.00	0.00		0.00				
No.5074/HUD dt.25.2.2016	0.00		1255000.00	0.00		0.00				
No.5068/HUD dt.25.2.2016	0.00		155000.00	0.00		0.00				
TOTAL	155000.00	0.00	2000000.00	0.00	2155000.00	0.00	155000.00	0.00	2000000.00	0.00
No.5226/HUD dt.25.2.2016	0.00	0.00	1920000.00	0.00	1920000.00	0.00			1920000.00	0.00
No.5238/HUD dt.25.2.2016	0.00	0.00	915000.00	0.00	915000.00	0.00			915000.00	0.00
TOTAL	0.00	0.00	2835000.00	0.00	2835000.00	0.00	0.00	0.00	2835000.00	0.00
			0.00		0.00	0.00	0.00		0.00	0.00
			0.00				0.00			
			0.00	0.00	0.00		0.00	0.00	0.00	0.00
			0.00				0.00			
			0.00		0.00		0.00		0.00	0.00
									0.00	0.00
									0.00	0.00
TOTAL	59238021.00	256554.00	114928000.00	410333.00	174166021.00	666887.00	87063852.00	666887.00	87102169.00	0.00

During exit conference the EO is advised to take effective steps to utilise the unspent Govt. grant as per the Govt. guideline.

PARA: 10 UTILISATION CERTIFICATE

Barbil Municipality - 2015-2016

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	01-04-2015	86711331.40	87730739.00	174442070.40	89689318.00	31-03-2016	84752752.40	
	GRAND TOTAL	86711331.40	87730739.00	174442070.40	89689318.00		84752752.40	

Comments :

It is noticed from the above position of pending utilisation as on 31.3.2016 is accumulating year by year. In spite of repeated audit objections and suggestions in last and previous audit no sincere steps appear to have been taken to clear up such huge pending amount. However the Executive Officer is once again requested to submit the U.Cs to proper quarter as early as possible and compliance reported.

Para – 10.1: Year wise break up of pending UCs as on 31.3.2016.

The Year-wise break-up of pending UCs as on 31.3.2016 were furnished as per basing on the figures of last audit report and the available file for the year 2015-16.

Year	Amount
Up to 2011-12	12596594.40
2012-13	5227921.00
2013-14	9555369.00
2014-15	3659957.00
2015-16	53712911.00
Total-	84752752.40

The details of UCs submitted during the year 2015-16 are given below.

Letter No/Date	Scheme	Year of grant	Amount
1143/6.5.15	Dev. Fund	13-14	1436602.00
2311/28.9.15	Dev. Fund	14-15	2535368.00
2519/16.10.15	Dev. Fund	13-14	2572632.00
2788/19.11.15	Dev. Fund	15-16	1985359.00
2788/19.11.15	Performance grant	15-16	127089.00
340/8.2.16	Dev. Fund	15-16	1209639.00
340/8.2.16	14 th FC	15-16	1034140.00
340/8.2.16	M.V.Tax	15-16	1037229.00
340/8.2.16	R.D.	15-16	695511.00
340/8.2.16	R.D.	15-16	338889.00
340/8.2.16	R.D.	15-16	454444.00
962/18.4.15	Maint. Of R&B	13-14	905097.00
1465/23.6.15	MV Tax	13-14	155000.00
1465/23.6.15	MV Tax	13-14	1327000.00
1465/23.6.15	Road Dev.	13-14	1073493.00
2136/3.9.15	Road Dev.	13-14	499840.00
2136/3.9.15	Road Dev.	13-14	424444.00
2136/3.9.15	Road Dev.	13-14	567777.00
960/18.4.15	13 th FC	13-14	1498580.00
1072/28.4.15	Park Dev.	13-14	200000.00

1072/28.4.15	Park Dev.	13-14	20559.00
1373/5.6.15	Maint. Of R &B	13-14	510991.00
1373/5.6.15	13 th FC	13-14	2878840.00
1373/5.6.15	13 th FC	13-14	719000.00
1373/5.6.15	Park Dev.	13-14	147950.00
1758/29.7.15	13 th FC	13-14	1438000.00
1758/29.7.15	NRB	13-14	293442.00
1758/29.7.15	General performance	15-16	427153.00
2315/28.9.15	13 th FC	13-14	980000.00
2315/28.9.15	General performance	15-16	643758.00
2498/14.10.15	13 th FC	13-14	211420.00
2498/14.10.15	13 th FC	13-14	692000.00
3092/23.12.15	Dev. Fund	15-16	1801706.00
3092/23.12.15	14 th FC	15-16	4086161.00
3092/23.12.15	M.V. Tax	15-16	451483.00
3092/23.12.15	RD	15-16	562267.00
906/8.4.15	BRGF	13-14	3198326.00
958/18.4.15	BRGF	13-14	1780995.00
958/18.4.15	BRGF	13-14	2261347.00
2118/1.9.15	BRGF	13-14	3474129.00
2118/1.9.15	BRGF	13-14	4348745.00
2794/19.11.15	BRGF	13-14	638908.00
2794/19.11.15	BRGF (Int.)	13-14	4302039.00
1070/28.4.15	Octrai comp.	13-14	8051000.00
2313/28.9.15	Octrai comp.	13-14	6299000.00
648/11.3.16	Octrai comp.	15-16	8050000.00
648/11.3.16	Octrai comp.	15-16	11113000.00
2306/29.9.15	IDSMT	05-06	228966.00
	Total-		89689318.00

Abstract

2005-06 = 228966.00
 2013-14 =52907156.00
 2014-15 = 2535368.00
 2015-16 =34017828.00

 Total- Rs.89689318.00

During exit conference the EO is advised to take necessary steps to clear up the pending UC at earliest.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
No Comment.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No Comment

PARA: 13 AUDIT OF RECEIPTS

13.1 -

The D.C.B. position of different taxes and rents for the year 2015-2016 are furnished below.

DCB for the year 2015-16 Barbil Municipality										
Sl No	Particulars of Tax	Demand			New addition		Omission		Effective Demand	
		Arrear	Current	Total	Arrear	Current	Total			
1	2	3	4	5	6	7	8	9	10	
I	Rents and Taxes									
1	Holding Tax	1512294.00	2426760.00	3939054.00	275584.00	0.00	1512294.00	2702344.00	4214638.00	
2	Water Tax	287748.00	614679.00	902427.00	104163.00	0.00	287748.00	718842.00	1006590.00	
3	Light Tax	835921.00	1724127.00	2560048.00	197036.00	0.00	835921.00	1921163.00	2757084.00	
4	Education Tax	8439.00	0.00	8439.00	0.00	0.00	8439.00	0.00	8439.00	
	TOTAL-	2644402.00	4765566.00	7409968.00	576783.00	0.00	2644402.00	5342349.00	7986751.00	
II	License and other Fees.									
1	D & O Trade U/s-290	110323.00	621689.00	732012.00	0.00	0.00	110323.00	621689.00	732012.00	
2	Shop Rent	219454.00	406382.00	625836.00	0.00	0.00	219454.00	406382.00	625836.00	

3	Ground Rent	271369.00	358482.00	629851.00	0.00	0.00	271369.00	358482.00	629851.00
4	Stall Rent	168726.00	8600.00	177326.00	0.00	0.00	168726.00	8600.00	177326.00
5	Maket Fees	0.00	424760.00	424760.00	0.00	0.00	0.00	424760.00	424760.00
6	Parking Fees	0.00	695450.00	695450.00	0.00	0.00	0.00	695450.00	695450.00
	TOTAL-	769872.00	2515363.00	3285235.00	0.00	0.00	769872.00	2515363.00	3285235.00
	GRAND TOTAL-	3414274.00	7280929.00	10695203	576783.00	0.00	3414274.00	7857712.00	11271986.00

	COLLECTION			BALANCE OUTSTANDING			REMARKS	
	Arrear	Current	Total	Arrear	Current	Total	Rebate	% of collection
	11	12	13	14	15	16	17	18
	1017390.00	1858152.00	2875542.00	494904.00	844192.00	1339096.00	53971.50	68.23%
	287748.00	484866.00	772614.00	0.00	233976.00	233976.00	15135.50	76.75%
	738453.00	1315507.00	2053960.00	97468.00	605656.00	703124.00	39172.00	74.50%
	0.00	0.00	0.00	8439.00	0.00	8439.00	0.00	
TOTAL-	2043591.00	3658525.00	5702116.00	600811.00	1683824.00	2284635.00		
	110123.00	555275.00	665398.00	200.00	66414.00	66614.00		
	185819.00	264510.00	450329.00	33635.00	141872.00	175507.00		
	257770.00	147264.00	405034.00	13599.00	211218.00	224817.00		
	3500.00	0.00	3500.00	165226.00	8600.00	173826.00		
	0.00	424760.00	424760.00	0.00	0.00	0.00		
	0.00	695450.00	695450.00	0.00	0.00	0.00		
TOTAL-	557212.00	2087259.00	2644471.00	212660.00	428104.00	640764.00		
G.TOTAL-	2600803.00	5745784.00	8346587.00	813471.00	2111928.00	2925399.00		

13.2 - Assessment of Taxes

The assessment of Holding of this Municipality was done by the valuation organisation in H & U.D. Department during 2007-08. 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 9 years have been elapsed since last revision of annual value of holdings by which the Municipality is losing differential amount year after year. As per council resolution holding taxes are found on the revised annual rental value during 2012-13 u/s 131,132 and 133 of Municipality Act-1950 as per following rates.

1. Holding Tax -- 5.5%
 2. Water Tax -- 2%
 3. Light Tax -- 4%
- Total:- 11.5%**

Para-13-2-1 **New assessment of Holdings**

During the year 2015-16 a total 108 Nos of new buildings are found to have been assessed in different wards . Though number 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 alternations 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- 2015-16 is furnished below.

Year	Particulars	Effective demand	Collection	Balance	% of collection
2015-16	Holding Tax	4214638.00	2875542.00	1339096.00	68.23%
	Water Tax	1006590.00	772614.00	233976.00	76.75%
	Light Tax	2757084.00	2053960.00	703124.00	74.50%
	Total-	7978312.00	5702116.00	2276196.00	

Reconciliation between collection as per accounts figure with DCB figure.

Sl No	Particulars	Holding Tax	Water Tax	Light Tax
i	Collection as per accounts figure.	2732735.00	763846.50	1950184.00
ii	Add rebate allowed.	53971.00	15135.50	39172.00
iii	Deduct collection during 14-15 but credited to cash book during 15-16 i.e. 06.04.2015.	70056.00	21433.00	50945.00
iv	Add collection during 15-16 but taken to account cash book during 16-17.	158891.00	15065.00	115549.00
v	DCB figure for 2015-16	2875542.00	772614.00	2053960.00

13.4 - Other Taxes

Para-13-4-1 Octroi Taxes

No Octroi Tax has been collected during- 2015-16 as the same has been discontinued by the Govt. H & U D. Department vide notification No.41895/22.11.1999.

Para.13.4.2 Education Tax

No Education Tax was collected during 2015-16. It is found from the above that a sum Rs.8439.00 is outstanding towards education tax since long which has not been collected during 2015-16. However, effective steps need be taken to collect the arrear amount of Rs.8439.00 and compliance reported to audit.

13.5 - License fees,Rents,fixed demand etc.

Para.13.5.1 License fees U/S- 290

During the year 2015-16, it is seen that out of total demand a sum of Rs.665398.00 has been collected consisting of arrear Rs.110123.00 and Current Rs.555275.00 leaving a balance of Rs.66614.00 (Arrear Rs.200.00 + Current Rs.66414.00) as on 31.3.2016 which needs to be collected.

1. D.C.B. figure. Rs.665398`00
2. Accountant figure. Rs.665398`00
3. Different. . - Nil –

Para.13.5.2 Shop Room.

It is seen that out of total demand a sum of Rs.8,12,130.00 (Arr.Rs.185819.00+ Current Rs.264510.00) has been collected towards shop room rent during the year 2015-16 leaving a balance amount of Rs.175507.00(Arr. Rs.33635.00` + Current Rs.141872.00) as on 31.3.2016 which needs to be collected.

i	Collection as per accounts figure	Rs.425566.00
ii	Deduct collection during 14-15 but credited in cash book during 15-16 i.e 6.4.15	Rs.5182.00
iii	Add collection during 15-16 but taken to cash book during 16-17	Rs.29945.00
iv	DCB figure for 15-16	Rs.450329.00

Para.13.5.3 Ground Rent.

It is seen that out of total demand a sum of Rs.405034.00 (Arr. Rs.257770.00 + Current Rs.147264`00) has been collected towards ground rent during the year 2015-16 leaving a balance amount of Rs.224817.00 (Arrear Rs.13599.00 + Current Rs.211218.00) as on 31.3.2016 which needs to be collected. Effective steps need be taken to collect the balance amount and compliance reported to audit.

i	Collection as per accounts figure	Rs.394480.00
ii	Deduct collection during 14-15 but credited in cash book during 15-16 i.e 6.4.15	Rs.2604.00
iii	Add collection during 15-16 but taken to cash book during 16-17	Rs.13158.00
iv	DCB figure for 15-16	Rs.405034.00

Para.13.5.4 Stall rent.

It is seen that out of total demand a sum of Rs.3500.00 has been collected towards arrear stall rent during the year 15-16 leaving a balance amount Rs.173826.00 (Arrear-Rs.165226.00 + Current Rs.8600.00) as on 31.03.2016. Which needs to be collected. Effective steps need be taken to collect the balance amount and compliance reported to audit.

- 1. D.C.B.figure. Rs.3500.00
- 2. Accountant figure. Rs.3500.00
- 3. Difference. . – Nil –

Para.13.5.5 Market rent.

It is seen that a sum of Rs.424760.00 has been collected towards Current Market Lease fees during the year 2015-16. There was no outstanding balance as on 31.3.2016.

- 1. D.C.B.figure. Rs.424760.00
- 2. Accountant figure. Rs.424760.00
- 3. Difference. – Nil –

Para.13.5.6 Parking fee.

It is seen that a sum of Rs. 695450.00 has been collected towards Current parking fee during the year 2015-16. There was no outstanding balance as on 31.3.2016.

- 1. D.C.B. figure. Rs.695450.00
- 2. Accountant figure. Rs.695450.00
- 3. Different. – Nil –

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

The year wise break up of outstanding taxes as on 31.3.2016 could not be furnished due to non availability of said figures in previous audit report.

During exit conference the EO is advised to prepared the year wise break up outstanding taxes at earliest and report compliance to audit.

13.7 - Building Plan.

As per record made available in files the position of received and approved building plan for the year 2015-16 is furnished below. Steps need be taken to approve the balance building plan & compliance reported.

- I) Building plan pending for approval as on 1.4.2015- 3 No.
- ii) Building plan received during the year 2015-16- 23 Nos.
- iii) Total :- 26 Nos.**
- iv) Building plan approved during the year 2015-16.- 18 Nos.
- v) Returned for re submission - 5 Nos
- vi) Building plan pending for approval as on 31.3.2016- 3 Nos.

During exit conference the EO is advised to clear up the building plan pending for approval.

13.8 - Compost Account.

Despite of repeated audit objection and suggestion in the last and previous audit, the local authority has failed to produce the compost account for the year 2015-16 even though huge amount were spent for sanitation purpose i.e. clearing and collection of garbages in the Urban area. The local authority should have taken effective steps to prepare compost from garbages which will be an income for the Municipality.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Excess payment made towards OAP/ODP OSP-12

On checking of OAP/ODP/NOAP acquittance roll with reference to IGNOAP/MBPY scheme it was found that a sum of Rs.600.00 was shown excess payment as detailed below.

Word No	Scheme	Month	As per Acq. Roll	As per audit	Name and designation	Excess payment
13	IGNOAP	June-15	3300.00	3000.00	Goutam Mahanta, Cashier	300.00
14	MBPY	April-15	5700.00	5400.00	Goutam Mahanta, Cashier	300.00

8	IGNOAP	May-15	10200.00	9900.00	Manoj Mahanta	300.00
8	MBPY	May-15	62100.00	61500.00	Trinath Mahanta	600.00
						1500.00

For the above excess payment of Rs.1500.00, Sri Goutam Mahanta, and other held responsible and needs recovery.

In response to audit objection memo the E.O. recovered the objected amount vide MR Numbers as detailed below.

i) MR No-3001/08.04.2017 Rs.600.00 from Sri Goutam Mahanta, Cashier

ii) MR No-3002/08.04.2017 Rs.300.00 from Sri Manoj Mahanta, T.S.

iii) MR No-3003/08.04.2017 Rs.600.00 from Sri Trinath Mahanta, T.S.

During exit conference the MRs are verified and found correct. Hence the para is settled on the spot.

14.2 - Less vouchers submitted –OSP-13

On checking of the paid voucher with reference to cash book it was noticed that a sum of Rs.55500.00 paid to Sri Regan Ch. Naik, S.I. towards digitalisation of Ration card under NSIA-2013 vide Vr No-109/06.05.2015. But Rs.43000.00 Vr submitted against the above payment. Which is highly irregular. Hence the less voucher of Rs.12500.00 submitted by Sri R.C. Naik, S.I. needs recovery.

Again vide Vr No-377/13.07.2015 a sum of Rs.33300.00 paid to Sri Regan Ch. Naik, Supply Inspector towards Honorarium under NSFA-2013. But on checking of the paid voucher Rs.25800.00 Voucher submitted by him against the above payment. Hence Rs.7500.00 less voucher submitted by Sri Ragan Ch. Naik, S.I. needs recovery.

In response to audit objection memo the E.O. produced the vouchers before audit.

During exit conference the Vouchers are verified and found correct. Hence the para is settled on the spot.

14.3 - Less amount taken to DCR/Casher cash book against actual collection Parking fee OSP-14

On checking of Parking fee collection with reference to collection receipt book and DCR it was noticed that a sum of Rs.800.00 has been shown less taken to DCR as well as cashers cash book which needs recovery. The details are as follows.

SI No	Receipt No/Date	Amount collected as per receipt	Amount taken to DCR/casher cash book	Less taken to DCR/Cashers cash book	Name of T.C.
1	52726 to 52778/20.07.15	1625.00	1600.00	25.00	Sri Jagabandhu Mahanta
2	60790 to 60855/14.11.15	1950.00	1925.00	25.00	
3	5140 to 5193/19.04.2016	1350.00	1325.00	25.00	Sri Jagabandhu Mahanta
4	5835 to 5889/2.5.16	1350.00	1325.00	25.00	Sri Jagabandhu Mahanta

5	7425 to 7487/1.6.16	1575.00	1325.00	250.00	Sri Jagabandhu Mahanta
6	8127 to 8180/14.6.16	1350.00	1325.00	25.00	Sri Jagabandhu Mahanta
7	9623 to 9686/12.7.15	1600.00	1325.00	275.00	Sri Jagabandhu Mahanta
8	11432 to 11482/15.8.16	1275.00	1250.00	25.00	Sri Jagabandhu Mahanta
9	12112 to 12165/28.8.16	1350.00	1325.00	25.00	Sri Jagabandhu Mahanta
10	12166 to 12200/29.8.16	875.00	850.00	25.00	Sri Jagabandhu Mahanta
11	13332 to 14885/21.10.16	1350.00	1325.00	25.00	Sri Jagabandhu Mahanta
12	14832to 14885/21.10.16	1350.00	1325.00	25.00	Sri Jagabandhu Mahanta
13	18282 to 18300/25.12.16	475.00	450.00	25.00	Sri Jagabandhu Mahanta
			Total-		

In response to audit objection memo the E.O. recovered the objected amount Rs.800.00 vide MR No-3004/08.04.2017 from Sri Jagabandhu Mahanta, T.S.

During exit conference the MRs are verified and found correct. Hence the para is settled on the spot.

14.4 - Irregular refund of security deposit , OSP-16

On checking of the paid vouchers with reference to cash book it was noticed that a sum of Rs.243510.00 has been shown expenditure towards refund of SD during the year 2015-16. In support of the above payment , the SD ledger along with connected case records/M.R could not available in audit. It chance to refund double time without S.D. ledger. The details are furnished below.

Voucher No/Date	Amount
63/20.4.15	57183.00
126/12.5.15	30202.00
128/12.5.15	12690.00
130/12.5.15	43545.00
132/12.5.15	26134.00
234/5.6.15	17054.00
236/5.6.15	40015.00
385/17.7.15	16687.00
Total-	243510.00

In response to audit objection memo the E.O. replied that the case records and MRs would be produced to next audit. Hence the amount of Rs.243510.00 is kept under objection.

During exit conference the EO is advised to ensure the production of records.

14.5 - Excess payment towards security service,OSP-17

On checking of the paid voucher with reference to attendance statement it was found that a sum of Rs.760.00 paid in excess to M/S Maheswari Service Pvt, LTD as detail below.

1)Vide voucher No-459/6.8.15, Rs.26500.00 paid to M/S Maheswar, PVT, LTD for the month of July-15.

As per Attendance statement -155 Nos @170/-=Rs.26350.00

Excess payment- 26500.00-26350.00=Rs.150.00

2)Vide voucher No-119/6.5.15, Rs.18530.00 paid for the month of April-15

As per Audit= 3 shift x 30 days=90 days

Children park= 12 days

Godown = 06 days

Total- 108 days @170.00 = Rs.18360.00

Excess payment= Rs.18530.00-18360.00= Rs.170.00.

3)Vide voucher No-561/11.9.15, Rs.41360.00 paid for August-2015 on scrutiny of Attendance statement on 30.08.15 and 31.08.15 7 Nos of securities are paid instead of 6 Nos through the month.

Payment as per audit 31x6=186 days @220.00 =40920.00

Excess payment= 41360.00-40920.00 =Rs.440.00

Total excess payment =Rs.150.00+170.00+440.00=Rs.760.00.

In response to audit objection memo the E.O. recovered the objected amount of Rs.760.00 from M.S.Maheswari Services Pvt. Ltd. Vide MR No-3005/08.04.2017.

During exit conference the MRs are verified and found correct. Hence the para is settled on the spot.

14.6 - Amount debited from pass book but not in cash book, OSP-19

On checking of the cash book with reference to pass book, it was noticed that a sum of Rs.723920.75 debited from A/c No-1827(Andhra Bank) on 28.04.2015 & Rs.49010.00 debited from A/c No-319 (Andhra Bank) on 28.04.2015. But the above amount was not booked as expenditure in cash book. Hence the reason of the debited amount from the above A/c may be clarify before audit.

In response to audit objection memo the EO. replied that steps will be taken to recoup the said amount of Rs.772930.75 from the Bank with interest and compliance report to audit. Hence till recoupment of Rs.772930.75 is kept under objection.

14.7 - Audit of Establishment

SI No	Name of the post	No. Sanction post	Man in position	Vacant /Excess
1	Executive Officer	1	1	0
2	Asst. Engineer	1	1	0
3	Asst. Engineer (BRGF)	1	0	1
4	JR Engineer	2	1	1
5	JR Engineer, BRGF	1	1	0
6	Head Clerk	1	1	0
7	Sr. Asst.	6	0	6
8	Jr. Asst.	4	3	1
9	Community organiser	2	1	1
10	Accountant	1	1	0
11	MIS computer Programmer	1	1	0
12	Stenographer	0	0	0
13	Ameen	1	1	0
14	Tax Sarkar	0	0	0
15	Asst. Tax sarkar	1	1	0
16	Electrician	1	1	0
17	Tractor Driver	1	1	0
18	Jeep Driver	1	1	0
19	Roller Driver	1	1	0
20	Pump Operator	0	0	0
21	Peon	10	10	0
22	Mali Cum-Watchman	1	1	0
23	Sanitary zamadar	1	1	0
24	Sweeper	18	18	0
	TOTAL-	57	47	10

14.8 - Disengagement of NMR/DLR

As per circular No.MIS-129/2000/36051/H&UD Department dt.15.12.2000, DLRs/NMRs engaged after 19.5.1997 may be disengaged forthwith. As per provision contained in Section-73(1) of the O.M.Act-1950, every Municipality, with the previous sanction of the State Government and as per provision of section-73(2) of the Act, may in case of emergency make provisions for temporary employment of employees for a period not exceeding 44 days.

The details of DLRs of this Municipality is furnished below :-

SI No	Name of the DLR	Date of Engagement	Post held
1	Sri Rajendra Kumar Das	1.2.1994	Steno
2	Sri Kanu Charan Giri	1.5.1992	T.S
3	Binod Kumar Ray	1.5.1992	T.S
4	Manoj Kumar Mahanta	1.2.1994	T.S
5	Nihar Ranjan Rout	1.2.1994	T.S
6	Sibananda Barik	1.2.1994	T.S
7	Kailash Mahanta	1.2.1994	T.S
8	Jagabandhu Mahanta	1.2.1994	T.S
9	Kaliprasad Mahanta	1.2.1994	T.S
10	Sanata Kumar Apat	1.2.1994	T.S
11	Annawar Hussien	5.9.1996	ATS
12	Perbaj Akhtar	1.2.1994	Mali

13	Debendra Patra	1.5.1994	Mali
14	Gopal Giri	1.10.1994	Sweeper
15	Dasaratha Karua	4.4.1994	Sweeper
16	Mukharjee Karua	15.9.1994	Peon
17	Parbati Patra	20.12.1994	Peon
18	Jati Ranjan Sethi	1.10.1995	Sweeper
19	Hagur Karua	8.10.1994	Sweeper
20	Bisikesan Karua	21.6.1994	Sweeper
21	Sarat Karua	1.5.1992	Sweeper
22	Dillp Karua	1.5.1992	Sweeper
23	Rajesh Karua	1.5.1992	Sweeper
24	Phula Chand Karua	1.5.1992	Sweeper
25	Nuturu Karua	1.5.1992	Sweeper
26	Sanatan Karua	1.2.1994	Sweeper
27	Debendra Mahanta	11.1.2005	J.D. Driver

PARA: 15 AUDIT ON WORKS

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15.1 - Common irregularities in development works

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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

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15.2 - OSP-22

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Name of the work- Imp. of road from Chatarajee Babu House towards sawmill, ward No-1

Estimate cost- Rs.910000.00

Agreement valu-Rs.982802.00

Head of A/c- Road Dev.

Name of contractor- Sachikanta Naik

Name of JE-Bhagaban Besra

Vr No-473/22.08.2015

R/Bill- 1st and final

MB No-272 page-17 to 34

Less/ Non deduction of penalty amount

On scrutiny of the above work case record with reference to MB and connected records it is noticed that a sum of Rs.9828.00 has been shown excess payment due to non deduction of penalty for delay of work which needs recovery from contractor. The details are furnished below.

Total work value	Penalty rate	Penalty due for collection	Penalty amount collected	Less collected
Rs.982802.00	1% of work value per month	1% i.e. Rs.9828.00	00	9828.00
			Total-	9828.00

In response to audit objection memo the E.O. recovered the objected amount Rs.9828.00 vide VR No-42/18.04.2017 from Sri Sachikanta Naik, Contractor.

During exit conference the Vouchers and records are verified and found correct. Hence the para is settled on the spot.

15.3 - OSP-24

Name of the work- Const. of Road at Gopal sahi of Santabahal Village ward No-8

Estimate cost- Rs.800000.00

Agreement valu-Rs.862568.00

Head of A/c- BRGF -14-15.

Name of contractor- Chitaranjan Mohanty

Name of JE-Manas Kumar Majhi

Vr No-796/17.11.2015

R/Bill- 1st and final

MB No-277 page-123 to 135

Less/ Non deduction of penalty amount

On scrutiny of the above work case record with reference to MB and connected records it is noticed that a sum of Rs.8625.00 has been shown excess payment due to non deduction of penalty for delay of work which needs recovery from contractor. The details are furnished

below.

Total work value	Penalty rate	Penalty due for collection	Penalty amount collected	Less collected
Rs.862568.00	1% of work value per month	1% i.e. Rs.8625.00	00	8625.00
			Total-	8625.00

In response to audit objection memo the E.O. recovered the objected amount Rs.8625.00 vide VR No-39/18.04.2017 from Sri Chitaranjan Mohanty, Contractor.

During exit conference the Vouchers and records are verified and found correct. Hence the para is settled on the spot.

15.4 - OSP-26

Name of the work- Const. of Anganwadi Centre at Mandira hutting, ward No-14

Estimate cost- Rs.700000.00

Agreement valu-Rs.734331.00

Head of A/c- Dev. fund

Name of contractor- Rasmiranjan Jena

Name of JE-Purna Ch. Mahanta

Vr No-1310/29.02.2016

R/Bill- 1st and final

MB No-267 page-124 to 125

Less/ Non deduction of penalty amount

On scrutiny of the above work case record with reference to MB and connected records it is noticed that a sum of Rs.5909.00 has been shown excess payment due to non deduction of penalty for delay of work which needs recovery from contractor. The details are furnished below.

Total work value	Penalty rate	Penalty due for collection	Penalty amount collected	Less collected
Rs.732906.00	1% of work value per month	1% i.e. Rs.7329.00	1420.00	5909.00
			Total-	5909.00

In response to audit objection memo the E.O. recovered the objected amount Rs.5909.00 vide VR No-41/18.04.2017 from Sri Rasmi Ranjan Jena, Contractor.

During exit conference the Vouchers and records are verified and found correct. Hence the para is settled on the spot.

15.5 - OSP-28

Name of the work- Rep. of front compound wall, Const. of Watchman shed and digging of trenches, ward No-13

Estimate cost- Rs.997900.00

Agreement valu-Rs.1071911.00

Head of A/c- Performance grant

Name of contractor- Mangeswar Mahanta

Name of JE-Purna Ch. Mahanta

Vr No-609/28.09.2015

R/Bill- 2nd and final

MB No-264 page-140 to 184

Less/ Non deduction of penalty amount

On scrutiny of the above work case record with reference to MB and connected records it is noticed that a sum of Rs.4271.00 has been shown excess payment due to non deduction of penalty for delay of work which needs recovery from contractor. The details are furnished below.

Total work value	Penalty rate	Penalty due for collection	Penalty amount collected	Less collected
Rs.1070911.00	1% of work value per month	1% i.e. Rs.10709.00	6438.00	4271.00
			Total-	4271.00

In response to audit objection memo the E.O. recovered the objected amount Rs.4271.00 vide VR No-40/18.04.2017 from Sri Mangeswar Mahanta, Contractor.

During exit conference the Vouchers and records are verified and found correct. Hence the para is settled on the spot.

15.6 - OSP-30

Name of the work- Const. of drain from Kalinga Colony end to Bhuduram Gopes house, ward No-14

Estimate cost- Rs.323300.00

Agreement valu-Rs.349148.00

Head of A/c- Dev. Fund

Name of contractor- Sarat Ch. Barik

Name of JE-Purna Ch. Mahanta

Vr No-758/04.11.2015

R/Bill- 1st and final

MB No-262 page-75 to 91

Less deduction towards royalty amount

On scrutiny of the above work case record with reference to M.B. and connected records it is noticed that a sum of Rs.350.00 has been shown excess payment due to less deduction of royalty which needs recovery from contractor.

SI No	Item of material	Qty. As per material statement	Rate of royalty	Royalty due	Royalty collected	Less collected
1	Sand	35.09 cum	@29.64/cum	1040.00	690.00	350.00
2	Metal & Chips	45.98 cum	@106.68/cum	4905.00	4905.00	00
					Total-	350.00

In response to audit objection memo the E.O. recovered the objected amount Rs.350.00 vide VR No-37/18.04.2017 from Sri Sarat Ch. Barik, Contractor.

During exit conference the Vouchers and records are verified and found correct. Hence the para is settled on the spot.

15.7 - OSP-32

Name of the work- Const. of drain Maheswar Mahanta house to Ramesh Patra house, ward No-14

Estimate cost- Rs.990000.00

Agreement valu-Rs.1074151.00

Head of A/c- BRGF

Name of contractor- Rasmiranjan Jena

Name of JE-Manas Kumar Majhi

Vr No-46/09.04.2015

R/Bill- 1st and final

MB No-273 page-181 to 184

Less deduction towards royalty amount

On scrutiny of the above work case record with reference to M.B. and connected records it is noticed that a sum of Rs.5140.00 has been shown

From the above data it can be noticed that the percentage of achievement of different scheme funds is very poor. Hence the intended purpose of sanction of Govt. Grant is defeated. The local authority is advised to utilised cent percentage of the Govt. Grant according to the Govt. Guide line.

PARA: 18 MISCELLANEOUS

18.1 - Receipt and Expenditure figure for the year 2015-2016

Para.18 MISCELLANEOUS

Receipt for 2015-16 of BARBIL MUNICIPALITY

Sl. No.	Particulars	For the year 2014-15	For the year 2015-16
1	2	3	4
I	Rent and Taxes		
1	Holding Tax	26,97,485.50	27,32,735.50
2	Water Tax	7,02,777.25	7,63,846.50
3	Light Tax	18,30,545.25	19,50,184.00
	Total:-	52,30,808.00	54,46,766.00
II	License and other fees		
1	D & O Trade (U/s- 290)	4,33,121.00	6,65,398.00
2	Mike & Fire work (U/s-255 & 316)		-
3	User Fees	2,200.00	3,600.00
	Total:-	4,35,321.00	6,68,998.00
III	Receipt under Spl. Act		
IV	Revenue from Municipal properties		
1	Parking Fees	6,64,525.00	6,95,450.00

2	Ground Rent	3,47,782.00	3,94,480.00
3	Shop room Rent	8,12,130.00	4,25,566.00
4	Rent from water supply & water tanker	24,400.00	23,200.00
5	Hire charges of Cess pool	2,06,200.00	2,07,400.00
6	Sale proceeds of Un-serviceable articles	1,400.00	-
7	Market License fee	3,56,000.00	4,24,760.00
8	Road cutting fees	4,000.00	17,500.00
9	Hire charges of PRR/Excavation/Ambulance/Tractor	-	2,30,807.00
10	House rent from staff quarters	33,850.00	34,300.00
11	Interest of S.B. A/c.	27,93,795.95	24,13,996.00
12	Hire charges of JD	2,200.00	-
13	Hire charges of Vikas Mahal	41,500.00	42,500.00
14	Hire charges of Souchalaya		-
15	Hire charges of Kalyan Mandap	18,000.00	15,000.00
16	Hire charges of loader	30,427.00	-
17	Hire charges of Tractor	2,10,095.00	-
18	Rent of Hooding		-
19	Hire charges of Mahotsab Padia	14,000.00	11,500.00
20	Service Tax		24,25,850.00
21	Stall Rent		3,500.00
22	Hoarding Tax		1,60,500.00
	Total:-	55,60,304.95	75,26,309.00
V	Grants and Contribution		

1	Road maintenance (Normal)		-
2	Road Development	23,09,000.00	36,93,000.00
3	Octroi compensation	3,85,00,000.00	5,39,67,000.00
4	13 th FCA/14th FC	1,41,47,000.00	1,81,06,000.00
5	SJSRY	6,05,750.00	-
6	MLALAD	-	18,00,000.00
7	BRGF	72,49,000.00	-
8	Special Dev. Programe	-	12,00,000.00
9	Constn. Of Town Hall Mandap/ Toilet	-	-
10	Dev. Of Park and Greenery	-	-
11	Office building & staff quarter	-	-
12	Plantation	-	-
13	Devolution fund (For machine and pight)	51,08,000.00	1,83,11,000.00
14	C.C.Road	-	-
15	Survey of Manual Scavenger	-	-
16	Salary of Accountant & MIS	1,21,500.00	-
17	CARG	-	28,35,000.00
18	M.V.Tax	26,53,000.00	44,50,000.00
19	Road & Bridges	35,00,000.00	36,08,000.00
20	Protection and conservation of water bodies	-	20,00,000.00
21	Performance Based Incentive	-	43,58,000.00
22	Non-Residential Building	7,00,000.00	6,00,000.00
	Total:-	7,48,93,250.00	11,49,28,000.00
VI	Other than Grant		

1	Non-LFS Pension	5,00,000.00	5,00,000.00
2	BLO Remuneration	1,63,959.00	2,43,850.00
3	NFSA	55,500.00	67,800.00
4	NFBS	2,50,000.00	30,000.00
5	SBM	-	2,43,65,413.00
6	OULM	-	29,78,000.00
7	Youth Festival	-	4,000.00
8	Harischandra Sahayata Yojana	1,30,000.00	1,00,000.00
9	Water Supply	-	10,00,000.00
10	OAP/ODP/MBPY etc	1,74,36,913.00	1,12,86,750.00
11	Travelling Allowance	-	13,500.00
	Total:-	1,85,36,372.00	4,05,89,313.00
VII	Miscellaneous		
1	Audit Recovery	1,09,857.00	2,63,166.00
2	Sale proceeds of forms (RTI)	629.00	1,860.00
3	Cost of tender papers	7,96,086.00	8,98,884.00
4	Building plan approval & scrutiny fees	5,07,700.00	17,28,733.00
5	Cost of materials of Development work		-
6	Donation & contribution		-
7	DRM planning egg supply withheld amount		-
8	Mutation fees		-
9	Cost of empty drum	3,000.00	-
10	Cost of MAP	-	516.00
11	Restoration charges	-	-

12	Red cross	10,000.00	23,000.00
13	Voters day	-	-
14	GPF of staff	11,87,900.00	15,01,232.00
15	LIC of staff	5,73,374.00	6,23,704.00
16	I.T. of staff	-	-
17	P.T. of staff	68,425.00	67,875.00
18	BGB loan of staff	26,028.00	56,168.00
19	EPF of Staff	4,31,570.00	3,12,861.00
20	GIS of Staff	2,250.00	15,000.00
21	Cost of POL	29,910.00	-
22	Cost of Tricycle	6,660.00	-
23	Cost of Malaria Oil	-	-
24	Cost of EGB	1,94,991.00	1,30,667.00
25	Withheld	82,554.00	-
26	Contractor Licence fees	81,000.00	35,700.00
27	Fine/ Penalty	5,820.00	2,31,971.00
28	Sale Cost of News Paper	-	1,177.00
	Total:-	41,17,754.00	58,92,514.00
VIII	Extra Ordinary debt.		
1	SD/EMD	41,39,290.00	44,41,152.00
2	Const. Labour Cess	-	-
3	Royalty	12,74,653.00	8,66,258.00
4	Recovery of Bank Loan		-
5	Other receipts/ Misc.	1,91,272.00	1,46,129.00

6	Advance	4,87,500.00	10,37,600.00
7	I.T.	6,45,629.00	5,09,373.00
8	VAT	25,82,500.00	19,47,596.00
9	L.Cess	6,45,629.00	18,40,478.00
	Total:-	99,66,473.00	1,07,88,586.00
	Total Receipts:-	11,87,40,282.95	18,58,40,486.00
	Add Opening Balance	9,30,06,858.16	7,84,54,427.71
	Grand Total:-	21,17,47,141.11	26,42,94,913.71

Expenditure for the year 2015-2016 OF BARBIL MUNICIPALITY

Sl. No.	Particulars	For the year 2014-15	For the year 2015-16
1	2	3	4
I	General Administration		
1	Pay & DA	23,41,413.00	24,13,808.00
2	HRA	37,547.00	44,546.00
3	CA	720.00	-
4	PC and L.S. of EO.	83,520.00	83,520.00
5	Salary of Account & MIS	2,87,100.00	1,98,777.00
	Total:-	27,50,300.00	27,40,651.00
II	Collection & Octroi Estt.		
1	Pay & D.A.	15,73,573.00	17,14,372.00
2	HRA	41,061.00	45,084.00
3	Wages of DLR Employees	8,23,273.00	9,59,035.00
	Total:-	24,37,907.00	27,18,491.00

III	Public Safety		
1	Street Light energy charges	27,09,733.00	22,04,400.00
2	Energy charges of Municipality building	42,788.00	9,99,984.00
3	Cost of Electrical Goods & R/M charges	42,64,435.00	38,07,693.00
4	Water supply & P.H. materials and R/M Charges	1,65,000.00	1,90,711.00
5	USB Establishment	-	-
6	Repair & Maintenance of Street Light	4,20,000.00	4,60,000.00
7	Extension of Street Lights	18,33,079.00	-
	User and Water Supply Fee	-	13,00,000.00
	Total:-	94,35,035.00	89,62,788.00
IV	Public Health & Sanitation	-	
A	Establishment Charges	-	-
1	Pay & DA	50,65,660.00	51,69,518.00
2	HRA of Staff	2,18,022.00	2,31,492.00
3	Wages of DLR Employees	8,14,325.00	8,07,750.00
4	C.A. of Staff	360.00	360.00
	Total:-	60,98,367.00	62,09,120.00
B	Sanitation Charges		
1	Purchase of sanitary equipments / Materials	20,31,862.00	20,37,332.00
2	Fuel of Vehicle	7,62,633.00	6,47,531.00
3	Repair/Maintence of vehicle	44,910.00	-
4	Cost of Tractor Auto, Tipper, Mahindra Max etc..	4,01,391.00	-
5	Tax & Insurance of vehicle	91,995.00	59,269.00
6	Misc. Expenditure	-	-
7	Cost of Cess Poll	-	-

8	Private sanitation arrangement	87,20,404.00	94,75,000.00
	Total:-	1,20,53,195.00	1,22,19,132.00
	Grand Total(A+B)	1,81,51,562.00	1,84,28,252.00
V	Public works		
A	Establishment charges		
1	Pay & DA	23,95,744.00	29,62,825.00
2	HRA of Staff	88,723.00	92,736.00
3	CA of staff	6,720.00	6,660.00
4	Wages of DLR Employees	1,08,900.00	2,07,985.00
	Total:-	26,00,087.00	32,70,206.00
B	Public Works		
1	Road Maintenance (Normal)	-	-
2	Road Development	1,31,52,616.00	66,68,887.00
3	Road Development (Hard case)	-	-
4	TFC Grant	1,02,06,502.00	55,25,089.00
5	SJSRY/OULM	9,91,088.00	5,74,485.00
6	MP LAD	-	-
7	Incentive Grant	36,72,000.00	11,98,000.00
8	BRGF	1,57,08,626.00	1,79,45,014.00
9	MLALAD	14,31,110.00	18,00,000.00
10	Advance to Contractor	-	-
11	Road & Bridge	71,25,383.00	36,76,851.00
12	Contn. Of boundary wall	1,87,132.00	2,04,917.00
13	Kalyan Mandap	89,935.00	48,523.00
14	IDSMT	4,54,360.00	2,43,053.00

15	MV Tax	43,32,000.00	28,15,712.00
16	Construction of C.C.Road		-
17	Constn./ Repair of Non-residential Building	48,868.00	7,00,000.00
18	Development of Children park	6,31,491.00	1,95,559.00
19	Soil Test Works	2,32,585.00	1,58,427.00
20	Swachha Bharat Mission	34,386.00	13,77,789.00
21	Tree Guard/ Plantation	1,04,586.00	33,831.00
22	Bikash Mahal	10,60,694.00	-
23	Drain & Culvert	16,79,679.00	21,56,968.00
24	Well & Water Bodies	8,05,935.00	7,68,788.00
25	Const. of Slaughter House	4,36,761.00	-
26	Const. of Shop Room	10,81,372.00	2,34,930.00
27	Devolution Fund	-	57,31,919.00
28	Special Development Programe	-	6,04,214.00
29	Other Developmental works	29,72,760.00	25,13,370.00
	Total:-	6,64,39,869.00	5,51,76,326.00
	Grand Total (A+B)	6,90,39,956.00	5,84,46,532.00
VI	Public Instruction	-	
1	Pay of C.O.	1,10,700.00	63,000.00
2	C.A. of C.O	2,500.00	-
	Total:-	1,13,200.00	63,000.00
VII	Miscellaneous.	-	
1	Stationary & Printing charges	3,94,962.00	3,03,815.00
2	POL of Municipality vehicle & hire charges	-	-
3	Legal fee & Law charges	31,350.00	1,75,381.00

4	Telephone bill	45,862.00	52,422.00
5	NFSA	-	1,23,300.00
6	Motor Vehicle Tax	-	12,483.00
7	Legal Deposit for EPF case	-	10,00,000.00
8	Advertisement charges	2,95,503.00	3,68,709.00
9	Allowance to CM/VCM	45,900.00	29,700.00
10	Sitting Allowance of Councillors	29,100.00	16,350.00
11	Purchase/Repair of Furniture	-	-
12	Sports materials	-	-
13	Uniform Hot Weather materials and Liveries	77,559.00	1,62,028.00
14	Refund of withheld amount	50,000.00	1,32,161.00
15	Land Revenue	1,119.00	2,372.00
16	GIA to clubs & voluntary Organisation	-	89,258.00
17	SOAP/NOAP/ODP/MBPY	1,11,46,100.00	1,12,10,500.00
18	LS & PC of LFS & NLFS	-	-
19	NFBS	2,00,000.00	6,40,000.00
20	Hire charges of Vehicle	1,92,000.00	1,92,000.00
21	Application fee for Environmental Clearance	-	2,00,000.00
22	R/M of Computer/ Printer and Other	-	1,44,799.00
23	Refund of GIS	27,290.00	22,500.00
24	News paper	11,120.00	14,120.00
25	Bank commission	3,289.40	3,456.10
26	LIC of E.O	544.00	-
27	IT of E.O.	10,140.00	-
28	Bank loan of E.O.	26,028.00	26,028.00

29	LIC of staff	5,71,462.00	5,71,551.00
30	GPF of staff	11,84,430.00	13,99,036.00
31	Hon. To BLOs	1,28,000.00	3,62,100.00
32	Excess interest deducted	-	-
33	Observation day/LSGD	-	2,18,169.00
34	Winter Assistance	-	-
35	Umbrella Allowance	-	-
36	Election	86,088.00	1,06,282.00
37	Harish Chandra Yojana	-	1,10,000.00
38	BRGF Training Programme	-	-
39	Hon. To Office Asst.	-	-
40	SJSRY Training	2,33,824.00	5,85,858.00
41	Red cross	-	10,000.00
42	Bh?ma Bhoi Samarthya Sivira	-	-
43	Obsequies money	-	-
44	Survey of Manual Scavenger	-	7,000.00
44	EPF of Staff	5,17,819.00	6,60,305.00
45	Security Guard Charges	1,06,590.00	4,45,690.00
46	Refund of Reservation of Bikas Mahal	2,000.00	-
47	Demolition Charges	6,800.00	-
48	Other Expenses	97,981.00	-
	Total:	1,55,22,860.40	1,93,97,373.10
VIII	Extra Ordinary Debt.		
1	Re-payment of Loan (Principal & interest)	99,460.00	-
2	Gratuity & Unutilised Leave Salary of Retired Employees	12,23,434.00	8,68,425.00

3	Pension of Retired Employees	42,72,336.00	1,08,62,780.00
4	Refund of SD/EMD	41,92,496.00	55,33,167.00
5	Income Tax	5,96,448.00	4,97,978.00
6	VAT	25,32,035.00	19,18,374.00
7	Royalty	12,55,638.00	9,39,787.00
8	Other contribution of staff/ Pension Contribution	-	83,520.00
11	Advance (Festival/Medical/General)	8,97,000.00	16,17,500.00
12	Deposit of P.T.	68,300.00	61,950.00
13	Bank loan of Staff	-	30,140.00
14	Labour Cess	6,05,286.00	19,19,333.00
15	CA Firm Appointment	-	-
16	NSDP Loan Deposit	99,460.00	-
	Total:-	1,58,41,893.00	2,43,32,954.00
	Total Expenditure:-	13,32,92,713.40	13,50,90,041.10
	Add. Closing Balance:-	7,84,54,427.71	12,92,04,872.61
	Grand Total:-	21,17,47,141.11	26,42,94,913.71

18.2 - Details of loan position for the year 2015-16

Sl No	GO No/Dt.	Loan sanction	OB as on 1.4.15			Loan receipt during 15-16	Interest due for payment
			Principal	Interest	Total		
1	2	3	4	5	6	7	8
1	NSDP loan 14% interest per annum on principal for	840000.00	656194.00	00	656194.00	00	11960.00

	2001-02 G.No.35535/HUD dt.19.9.2001.						
2	NSDP loan 14% interest per annum on Principal for 2003-04 G.O.No.13562/HUD dt.11.3.2003.	210000.00	168000.00	00	168000.00	00	23500.00
3	NSDP loan 14% interest per annum on Principal for 2005-06 G.O.No.15010/HUD dt.22.06.2005.	420000.00	346500.00	00	346500.00	00	47040.00
	Total-	1470000.00	1170694.00	00	1170694.00	00	82500.00

Total due for payment			Loan repaid during 15-16			Outstanding balance as on 31.03.16		
Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
9	10	11	12	13	14	15	16	17
656194.00	11960.00	668154.00	00	11960.00	11960.00	656194.00	00	656194.00
168000.00	23500.00	191500.00	00	23500.00	23500.00	168000.00	00	168000.00
336500.00	47040.00	383540.00	00	47040.00	47040.00	336500.00	00	336500.00
1160694.00	82500.00	1243194.00	00	82500.00	82500.00	1160694.00	00	1160694.00

During exit conference the EO advised to take necessary action to recoup the outstanding loan.

18.3 - Audit para pending for settlement

Sl No	Year of A/c	Audit Report No.	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store.	Amount	Paragraphs pending for settlement other than misappropriation & defalcation	Amount	total	
1	2	3	No. of paragraphs	4	5	No. of paragraphs	6	7
							No. of paragraphs	8
								Amount
								9
	2000-01	13/01-02	7	142171.00	31	3100861.00	38	32430332.00

2001-02	28/02-03	0	00	35	4431313.00	35	4431313.00
2002-03	10/03-04	4	846.00	66	6300628.00	70	6301474.00
2003-04	110/04-05	0	00	34	1656442.00	34	1656442.00
2004-05	29/05-06	0	00	22	900651.00	22	900651.00
2005-06	37/06-07	1	300.00	25	3517066.29	26	3517366.29
2006-07	23/07-08	3	777.00	29	19088316.00	32	19089093.00
2007-08	13/08-09	1	6000.00	19	1187787.00	20	1193787.00
2008-09	22/09-10	3	318604.00	17	1154966.00	20	1473570.00
2009-10	12/10-11	1	92260.00	13	341106.00	14	443366.00
2010-11	16/11-12	0	00	8	162120.00	8	162120.00
2011-12	3534/12-13	0	00	10	195110.00	10	195110.00
2012-13	26954/13-14	5	2825.00	9	410734.00	14	413559.00
2013-14	66260/14-15	0	00	4	309262.00	4	309262.00
2014-15	110598/15-16	0	00	3	256401.00	3	256401.00

During exit conference the EO advised to look in to the matter meticulously and clear up the outstanding paras pending for settlement.

18.4 - Parking of fund in current A/c, OSP-18

On checking the pass book A/c No-2738 (Oriental Bank of Commerce, Barbil) it was found that a sum of Rs.1000000.00 deposited in the above A/c On 11.01.2012. Till date no transaction was made from this A/c. Instead of depositing the said amount of Rs.1000000.00 deposited in current A/c. Hence Municipality loss of interest accrued for the last 4 years. The genuine reason of the parking of fund in current A/c may be clarified.

In response to audit objection memo the EO replied and quot that action will be taken to transfer the said amount to saving bank accounts. Till transfer the said amount of Rs.1000000.00 is held under objection.

18.5 - Non/Less collection of quarter House rent., OSP-20

On checking of quarter rent file with reference to previous audit report, it is noticed that a sum of Rs.52180.00 has not be collected towards quarter rent for the year 2015-16 from the following staff as detail below.

Sl No	Name of the staff	Period	Total month	Rate of Qr.	Total amount due	Amount collected	Less collected
1	P.K. Swain, Rtd.Sr. Asst.	4/15 to 3/16	12	@1400/-	16800.00	00	16800.00
2	B.K.Panda, Ex-JE	4/15 to 3/16	12	@1400/-	16800.00	00	16800.00
3	A.K. Biswal, Clerk	4/15 to 3/16	12	@140/-	16800.00	00	1680.00
4	M.K. Majhi, BRGF, JE	4/15 to 3/16	12	@300/-	3600.00	00	3600.00
5	A.Satpathy, BRGF JE	4/15 to 3/16	12	@1000/-	12000.00	00	12000.00
6	D.Lenka, Driver	3/15 to 3/16	12	@100/-	1300.00	00	1300.00
						Total-	52180.00

In response to audit objection memo the EO recovered of Rs.1680.00 from Sri A.K. Biswal, S.I. Vide MR No-3006/08.04.2017 and Rs.3600.00 from Sri Manas Kumar Majhi, JE Vide MR No-3007/08.04.2017. Hence the rest amount of Rs.46900.00 is suggested for recovery from persons

responsible.

During exit conference the MR and records verified and found correct. Hence, the para to the extent of Rs.5280/- settled on spot.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pradumna Kumar Swain	Retd. Sr. Asst.	At.Po-Barbil Municipality Dist-Keonjhar	16800.00
2	Sri Balkrushna Panda	Ex-JE	At.Po-Barbil Municipality Dist-Keonjhar	16800.00
3	Sri Abhiram Satpathy	Retd. Peon	At.Po-Barbil Municipality Dist-Keonjhar	12000.00
4	Sri Dibakar Lenka	Driver	At.Po-Barbil Municipality Dist-Keonjhar	1300.00

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

19.1 - E.P.F. of staff.

During the year 2015-16 the C.P.F. position of staffs are as follows.

i)EPF outstanding for deposit as on 1.4.2015	Rs. 00
ii) EPF received during 2015-16.	Rs312861.00.
iii) T o t a l :-	Rs.312861.00
iv) EPF deposit during 2015-16.	Rs.660305.00
v) EPF outstanding for deposit as on 31.3.2016.	Rs.(-)347444.00

19.2 - - Position of Loan.

The loan ledger and loan appropriation register for the year 2015-16 could not be made available to audit for checking and ascertain the actual position of loan.However, the loan position is worked out the previous audit reports and concerned files made available to audit. The detail position of loan statement for the year 2015-16 is given in para.18.2 of this audit report. The abstract position of loan for the year 2015-16 are furnished below.

i) Loan outstanding as on 1.4.2015.	Rs.1160194.00
ii) Loan receipt during 2015-16.	Rs. -Nil
iii)	

Interest due for payment during 2015-16. Rs 82500.00.

iv) Total :- Rs.1242694.00

v) Loan repaid during 2015-16. Rs. 82500.00

Principal :- Rs.00

Interest :- Rs.82500.00

Total :- Rs.82500.00

vi) Loan outstanding as on 31.3.2016. Rs.11,60694.00

It can be observed from the above table that a sum of Rs1160694.00 towards Principal was outstanding as on 31.3.2016. No appreciable steps have been taken for repayment of such outstanding loan.

However, the local authority is suggested to take sincere steps to prepare the loan ledger to ascertain the actual loan position and repay the outstanding loan as soon as possible and compliance reported to audit.

19.3 - Deposits SD/EMD

The position of deposits of SD/ EMD for the year 2015-16 is furnished below.

i) Opening balance as on 1.4.2015. Rs.13886753.23

ii) Receipt during the year 2015-16. Rs. 4441152.00

iii) Total :- Rs.18327905.23

iv) Refund during the year 2015-16. Rs. 5533167.00

v) Closing balance as on 31.3.2016. Rs.12794738.23

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 Royalty, VAT,IT and Labour Cess.

The abstract position of Royalty, VAT, IT and Labour Cess collected and deposited during the year 2015-16 are furnished below

SL NO	Particulars	Royalty	VAT	IT	L.Cess	Total
1	OB as on 1.4.15	81829.00	50465.00	50182.00	63488.00	245964.00
2	Receipt during 2015-2015	866258.00	1947596.00	509373.00	1840478.00	55163705.00
3	Total	948087.00	1998061.00	559555.00	1903966.00	5409669.00
4	Deposit during 2015-2016	939787.00	1918374.00	497978.00	1919333.00	5275472.00
5	Balance outstanding to be deposited as on 31.3.2016	8300.00	79687.00	61577.00	(-)15367.00	134197.00

PARA: 20 RESULT OF AUDIT

20.1 - Remarks by Auditor

The state of maintenance of books of account, records and registers of this municipality needs improvement.

1. Most of the important records and register as pointed out in Para-3 of this report have not been maintained during 2015-16 which need be ensured.
2. The DCB register of different Taxes and License Fees/Rents with year wise break up should be maintained properly.
3. SD/EMD/IT/VAT/CESS register need be maintained.
4. Huge amount of advance lying un-adjusted need be adjusted soon.
5. The UC position is alarming. Pending UCs to be cleared at the earliest.
6. The Abstract Register for Receipt and Expenditure as well as Register of Adjustment need be maintained.
7. Accountant Cash Book need be maintained in prescribed form and detail of payment need be described against each voucher.

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	53000.00	53000.00	53000.00	0.00	0.00	
2	14.4	0.00	243510.00	0.00	0.00	0.00	
3	14.6	0.00	772930.75	0.00	0.00	0.00	
4	18.4	0.00	1000000.00	0.00	0.00	0.00	
5	18.5	46900.00	46900.00	46900.00	0.00	0.00	
Total		99900.00	2116340.75	99900.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Barbil Municipality for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	14.5	3005	2017-04-08	760	M/S Mahaswari Sec Ser,Exe
2	14.3	3004	2017-04-08	800	JB Mahanta,TS,
3	14.1	3003	2017-04-08	600	Trinath Mohanta,TS
4	14.1	3002	2017-04-08	300	Manoj Mohanta,TS
5	14.1	MR.No.3001	2017-04-08	600	Goutam Mohanta, Cashier
6	18.5	3006	2017-04-08	1680	AK Biswal,SI
7	18.5	3007	2017-04-08	3600	MK Majhi,JE
8	15.2	Vr.No.42	2017-04-18	9828	Sachikanta Naik, Exe
9	15.3	39	2017-04-18	8625	CR Mohanty,Exe
10	15.4	41	2017-04-18	5909	RR Jena, Exe
11	15.5	40	2017-04-18	4271	Mangeswar Mohanta,Exe
12	15.6	37	2017-04-18	350	SC Barik,Exe
13	15.7	38	2017-04-18	5140	RR Jena,Exe
Total				42463	