

LOCAL FUND AUDIT, RAYAGADA, ODISHA

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 309174/AR/2017-2018-RAYAGADA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Rayagada Municipality
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	SRI SURYAMANI PATJOSHI,EX-E.O
	Name of the Local Authority at the time of Audit :	1- SRI SURYAMANI PATJOSHI,EX-E.O 2- SMT.SHANTI PRAVA PRADHAN,OAS-1,E.O
4	Duration of Audit :	06-07-2017 To 26-10-2017 (Mandays Consumed :- 31)
5	Name of the Auditors :	BIBHU PR. MISHRA-A - Lead Auditor(06-07-2017 to 26-10-2017) RAMESH CHANDRA DASH - Lead Auditor(17-07-2017 to 26-10-2017)
6	Name of the Reviewing Officer :	MANORANJAN MEHER(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	06-01-2018
8	Entry Conference Date :	30-06-2017
9	Exit Conference Date :	
10	Name of the District Audit Officer :	BIBHUTI BHUSAN RATH
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		
Rayagada Municipality	16.41	24	9106	10845	4290	46967	71208	35172	36036

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	OTHER HOLDING TAX M.R BOOKS	06.07.2017	40 NOS	40 NOS	S.R PAGE-26	NIL
2	ServicePostage Stamps	06.07.2017	557.00	557.00	S.R PAGE-01	NIL
3	CART AND CARRIAGE M.R BOOKS	06.07.2017	61 NOS	61 NOS	S.R PAGE-144	NIL
4	Market Collection M.R Books	06.07.2017	394 NOS	394 NOS	S.R PAGE-111	NIL
5	Miscellaneous Receipt Books	06.07.2017	59 NOS	59 NOS	S.R PAGE-85	NIL
6	Measurement Books	06.07.2017	55 NOS	55 NOS	S.R.PAGE-35	NIL
7	Cash in hand	06.07.2017	0.00	0.00	C.B PAGE- 45	NIL

Comments

O.S PAGE NO-01 .

As per Rule 20(a) of the OLFA Rules 1951, Physical verification of cash, un-used M.R, M.B, postage stamp etc was conducted on the day of commencement of audit i.e 06.07.17 before transaction and result there of is furnished above. During the time of verification of cash in hand , it was seen that, there was no hand cash balance in the cashier's cash book as on 06.07.17 which is a good sign because, the collected amounts are being deposited immediately by the cashier without retaining in hand.

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

S/no	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Contract Agreement Form	Rule 341	Form W-III
6	Nominal Muster Roll (NMR)	Rule 340	Form W-II
7	Register of Estimates & Allotments	Rule 332	Form W-I
8	Progress statement of collection of taxes	Rule 200	Form N
9	Tax collector's Ledger	Rule 198	Form M
10	Stock account of Receipt Forms	Rule 196	Form L
11	Tax collector's daily collection register	Rule 192	Form K
12	Tax Receipt Form	Rule 188	Form I
13	Arrear Demand Register	Rule 187	Form H
14	Register of Petitions	Rule 183	Form F
15	Demand and Collection Register	Rule 178	Form B
16	Form of appeal petition	Rule 183	Form E
17	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
18	Stamp Account	Rule 172	Form No. XLIV
19	Stock Register of Stationery	Rule 172	Form No. XLIV
20	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
21	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
22	Daily Collection Register	Rule 171	Form No. XL
23	Register of Interest Bearing Securities	Rule 147	Form No. XLI
24	Register of Grants	Rule 80	Form No. XLII
25	Miscellaneous Receipts	Rule 157	Form No. XXXIV
26	Stock account of License Number Plates	Rule 155	Form No. XXXII
27	Register of Lands	Rule 160	Form No. XXXV
28	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
29	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
30	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
31	Register of Investments	Rule 148	Form No. XXVI
32	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
33	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
34	Advance Ledger	Rule 136	Form No. XVIII
35	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
36	Deposit Ledger	Rule 142	Form No. XX
37	Cash Book of the municipality	Rule 125	Form No. XIV
38	Register of adjustments	Rule 132	Form No. XVII
39	Abstract Register of Expenditure	Rule 129	Form No. XVI
40	Abstract Register of Receipts	Rule 129	Form No. XV
41	Periodical Increment Certificate	Rule 99	Form No. XI
42	Permanent Advance Account	Rule 108	Form No. XII
43	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
44	Absentee Statement	Rule 97	Form No. X
45	Salary Bills	Rule 97	Form No. IX
46	Register of Bills	Rule 96	Form No. VII
47	Challan	Rule 87	Form No. VI

48	Subsidiary Cash Book	Rule 128 A	Form No. V-A
49	Cashier's Cash Book	Rule 81	Form No. V
50	Subsidiary account of special taxes	Rule 79	Form No.-IV
51	Schedule for the Budget Estimate	Rule 77	Form No. III
52	Abstract of the Budget Estimate	Rule 74	Form No. I-A
53	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

Slno	List Records/Register	Rules	Form No
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C : List of Records/Registers not Maintained

Slno	List Records/Register	Rules	Form No
1	Contract Certificate	Rule 343	Form W-IV
2	Form of inventory & Notice	Rule 203	Form Q
3	Warrant register	Rule 202	Form R
4	Register of Distrainted property & sales	Rule 204	Form S
5	Distraint Warrant Register	Rule 202	Form P
6	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
7	Register of writes off of demands	Rule 190	Form J
8	Mutation Register	Rule 184	Form G
9	Assessment List	Rule 177	Form A
10	Jamabandi Register	Rule 170	Form No. XXXVII
11	Ledger of Lessees	Rule 170	Form No. XXXVIII
12	Arrear List	Rule 170	Form No. XXXIX
13	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
14	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
15	Establishment Audit Register	Rule 146	Form No. XXV
16	Loan Register	Rule 149	Form No. XXVII
17	Register of outstanding deposits	Rule 143	Form No. XXI
18	Register of Outstanding Advances	Rule 140	Form No. XIX
19	Order Book	Rule 96	Form No. VIII

D : List of Records/Registers not Required

Slno	List Records/Register	Rules	Form No
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Comments

O.S PAGE NO- 2 TO 8 AND 41 .

3-1 :-NON- MAINTENANCE OF CRUCIAL RECORDS AND REGISTERS :-

Scrutiny of records revealed that the following important records and registers has not been maintained by the local authority. In response to the audit objection statement issued in this score, the E.O. admitted that these records were not maintained at their level due to shortage of staffs and agreed to maintain the same henceforth .

- 1- Ledger of Lessees .
- 2- Register of Petitions .
- 3- Distraint Warrant Register .
- 4- Warrant Register .
- 5- Mutation Register .

6- Jamanbandi Register .

The Municipality may face following consequences arising out of non-maintenance of above important records and registers -

1. Non maintenance of permanent asset register, land register etc leads to lack of actual and correct position of assets of the Municipality .
1. Non maintenance of the deposit ledger , ledger of lessee, Tax ledger etc leads to possible loss of revenue by the ULB due to non working out of actual collection and outstanding collection from the lessee. taxpayers.
1. Non-maintenance of mutation register may leads to possible loss of tax revenue by under assessment of holding tax on sale or transfer of properties which are under the holding tax purview of the municipality.

O.S PAGE NO- 2 TO 8 AND 43 .

3.2 Non-maintenance of register of Fixed Assets :-

As per Rule 71(1) of Odisha Municipal (Accounts) Rules-2012, the Municipality shall maintain the following fixed asset registers comprising of land, buildings and all other infrastructure, immovable and movable properties which belong to the NAC/Municipality:—

- 1-Register of Land (Form ACNT-32)
- 2-Register of Immovable Properties (Form ACNT – 30)
- 3-Register of Movable Properties (Form ACNT – 31)
- 4-Register of Public Lighting System (Form ACNT – 36)

Scrutiny of records revealed that the Municipality has not maintained the asset registers as prescribed above. Despite provisions in the rules, the EO has failed to ensure maintenance of the asset registers and its review once in a year. Due to non-maintenance of the asset register, the true and fair picture of the assets created under various schemes could not be ensured in the periodical reporting. There was, thus, no consolidated database on assets created.

It is further suggested that

- 1-These registers shall be maintained category wise in respect of lands, buildings, etc.
- 2-The infrastructure assets like roads, bridges, culverts, drains, shall be recorded in such a manner as to identify location, measurements, etc.
- 3-The registers shall be maintained fund wise.
- 4-Any new asset that is capitalized, purchased or obtained by way of grant or gift shall be recorded in the register on the date the asset is capitalized, purchased or obtained.
- 5- An Asset Replacement Register shall also be maintained in Form ACNT–35 which shall record the history of the asset in use in a Municipality. This shall capture the usage and depreciation details of the asset.

However the E.O is advised to maintain the Ledger of Lessee ,Register of Petition ,Mutation Register ,Warrant Register , Land Register etc and and compliance be reported to audit .

PARA: 4 FINANCIAL POSITION

Rayagada 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	1863144 74.43	33639264 7.78	52270712 2.21	23735510 0.00	31-03-2017	2853520 22.21	31-03-2017	2853520 22.21	0.00	
	GRAND TOTAL		1863144 74.43	33639264 7.78	52270712 2.21	23735510 0.00		2853520 22.21		2853520 22.21	0.00	

Comments

The details of the closing balance position of Rayagada Municipality in P.L A/C , in different Bank Accounts and cash in hand as on 31.03.2017 is furnished below .

SI.NO	NAME OF THE SCHEME	NAME OF THE P.L A/C, BANK WITH A/C NO & CASH IN HAND .	AMOUNT
1	District Treasury	PL Account No. "8448";	14034471.24
2	MP/MLA LADS/ Untied Fund	IOB SB A/C No. 5415	3685948.01
3	MP/MLA LADS/ Untied Fund	Axis Bank STDR NO.408010400003230	1945324.00
4	SRC	ADB (J) A/C No.30118342495	110017.00
5	RMG (N) & RMG (HC)	BOI SB A/C No. 544210110000159	2949972.00
6	Development of Park & Greenary	PNB SB A/C No. 4800000100001965	15536.00
7	Const of Boundary Wall	AB SB A/C No.-134710100011243	167815.00
8	Welfare Fund	U.Co Bank A/C No.21510110001448	653315.00
9	Welfare Fund	IDBI SB A/C No.741104000099253	21396993.00
10	Welfare Fund	Axis SB A/C No-916020029518751	19959300.00
10	Pension of Rtd. Non LFS Employee	SBI SB A/C No. 30310689164	27634.00

11	Pension of Rtd. LFS Employee	SBI SB A/C No. 30310696579	838.00
12	Octori Case	SBI STDR No.012020550053	253013.00
13	Octori Case	UGB SB A/C No. 12292115055	21327.00
14	Security Deposit	AB STDR A/C No.-047120100006588	4785961.00
15	Security Deposit	SBI STDR No.11039095487	555113.00
16	Security Deposit	KCCB STDR No.22032057	2408435.00
17	Own Fund	SBI SB A/C No. 11038925024	19883471.41
18	Own Fund	UGB SB A/C No. 12292114925	2043.20
19	Own Fund	SBI Current A/C No. 11038920592	24769.00
20	Protection and conservation of water bodies	IDBI SB A/C No.741104000003377	2085160.00
21	Security Deposit	IDBI SB A/C No.0741104000011893	801633.00
22	USHA Scheme	United Bank of India A/C NO. 1667010003223	273662.50
23	Const. of AWC under 13th FCA	BOI A/C No.544210210000011	2500923.40
24	SD	HDFC 28211450000054	761837.56
25	District Innovation Fund	AB(K) A/c: 134710100068524	402439.00
26	Spl Development Programme	AB(K) A/c: 134710100070486	720362.00
27	Spl Problem Fund	AB(K) A/c: 134710100070608	3341110.00
28	Biju KBK	AB(K) A/c: 134710100047169	11200196.00
29	Biju KBK	Axis Bank A/C No-408010100063504	92775.00

30	Biju KBK	IDBI SB A/C No.0741104000066097	6110260.00
31	Biju KBK	IDBI SB A/C No.0741104000116671	20083288.00
32	Urban Asset Creation Fund	SYB A/C-80592200004730	460911.19
33	Road Development	AB(K) A/c: 134710100076596	7000.00
34	Road Development	Bank of India A/C-544210110000347	4029433.00
35	BRGF	UBI A/C-572702010002809	149609.00
36	BRGF	ADB A/C-30306378063	5915339.00
37	TFC/FFC Grant	SBI A/C-11038926797	44771294.00
38	SJSRY	ADB A/C-10734920430	64796.00
39	Devolution of Funds under 4th SFC	HDFC-28211450000140	10221774.00
40	Devolution of Funds under 4th SFC	IDBI A/C-0741104000052304	12086047.00
41	Devolution of Funds under 4th SFC	HDFC-50100079223215	380782.00
42	NULM	UCO-21510110043981	1132172.00
43	CCA and MCA under 4th SFC	AB(K) 134710100088096	1805689.00
44	Public Toilet/Comm.Latrine	SYB A/C-80592210006574	4163471.10
45	Swatchha Bharat Mission	Axis Bank A/C No-915010037963460	13033333.00
46	Matsyajibi Basagraha Yojana	SYB A/C-80592210006758	209026.87
47	Performance Based Incentive	BOI A/C No.544210210000012	942.75
48	District Mineral Fund	SYB A/C-80592200020481	15095342.46

49	Own Fund(Prize Money)	SYB A/C-80592200018951	16875226.52
50	Own Fund	Axis Bank A/C No-915010056819461	13639066.00
51	Own Fund	Cash-in-Hand	55825.00
		TOTAL	285352022.21

The details of the head wise receipt of Rayagada Municipality for the accounting year, 2016-17 along with for the year ,2015-16 (As per last Audit Report) is furnished below .

DETAILS OF HEAD WISE RECEIPTS FOR THE YEAR 2015-16 & 2016-17			
SL NO	Head of Receipt	AMOUNT	
		FOR 2015-16	FOR 2016-17
I-	RATE & TAXES		
1	Holdings Tax	2166686	3014087
2	Water Tax	2168286	3010662
3	Lighting Tax	1355900	1886548
4	latrine tax (Scavenging fees) Service Tax	0	0
5	Drainange Tax	1084491	1503810
6	Tax on carriages, carts,horses & other animals	17572	12540
7	Education Tax	126	33
	Total	6793061	9427680
II-	LICENCE & OTHER FEES:-		

1	Fees Registration of Dogs	0	0
2	Mutation Fees	3650	3900
3	Licence Fees for Projection & erection	0	0
4	License fees for offensive & dangerous trade etc	221912	384783
5	Road cutting fees	52550	504816
6	Fees on vacant lands of Building & fees for approval of building plan	6510133	6553199
7	Bus -Stand & Parking fees	5000	
8	License fees from Advertisement fees	9000	45000
9	Otherfees (Registration of Contractors licence & Other fees)	2500	0
	Total	6804745	7491698
III-	RECEIPT UNDER SPECIAL ACTS		
1	Pounds	0	0
2	Ferry Rents	0	0
3	Recovery of latrine loan amount	0	0
	Total	0	0
IV-	REVENUE DERIVED FROM MUNICIPAL PROPERTY		
1	Rent on lands buildings saraies,Dharamas,Choultries,Dak Bunglowss etc	2089350	2175142
2	Sale Proceeds of tender schedule	1250210	1218800
3	Mandap Charges	0	445000

4	Sale proceeds of unserviceable articles.	31000	402250
5	Entry fees from Parks/User Charges	442083	494737
6	Fees & revenue from birth, death and marriage registration	152000	163887
7	Fees & revenue from markets slaughter houses etc. maintained by the municipality	136125	149650
8	Other fees (Septic tank Cleaner)	0	43300
9	Fines under Municipal & Other acts.	5158	6740
10	Interest on investments (Bank Interest)	6612108.44	8404631.78
11	Other purposes(water supply)	0	106000
	Total	10718034.44	13610137.78
V-	GRANTS & CONTRIBUTIONS FOR GENERAL SPECIAL PURPOSES		
1	Performance based Incentive Grant(Prize Money)	3488000	5000000
2	M.V.TAX (RMG Normal & Hard Case)	4762000	5258000
3	Road Development Grant	3746000	4922000
4	BIJU KBK (Urban)	8000000	30000000
5	Octroi compensation Grants	53663000	79528600
6	Solid Waste Management		
7	SJSRY/NULM	1320000	3791950
8	BRGF	0	0

9	Devolution of Fund	19596000	19671000
10	MPLAD	1800000	0
11	MLALAD	3120000	2450000
12	Harischandra Sahayata Yojana	300000	250000
13	Untied Fund under Special problems	0	1500000
14	NFBS	644000	900000
15	Const of AWC Building	1750000	0
16	Census /Election	196000	0
17	13 th FCA/Gen Performance grant/NRB	5876000	0
18	14th F.C.A	19376000	59267000
19	Construction of Boundary wall	450000	0
20	Protection & Conservation of water bodies	2000000	0
21	Creation of Capital Assets	1920000	1920000
22	Maint of Capital Assets	915000	915000
23	Matsyajibi Basagrahu Yojana	675000	0
24	User End Water Supply	1500000	0
25	Swatchha Bharat Mission	10611433	4006530
26	Const of Public Toilet	1385100	0
28	District Mineral Fund	0	15000000

	Total	147218163	234380080
VI-	RECEIPTS UNDER SPECIAL ACT (GOVT. DUES)		
1	Royalty	2357998	2520433
2	Sales Tax (VAT)	3587441	4123043
3	Cess	1396415	1333553
4	Income tax	893453	1094376
	Total	8235307	9071405
VII	MISCELLANEOUS		
1	O.A.P/NOAP/WP/ODP	30805700	28843450
2	Mid Day Meal Programme	0	0
3	Recoveries on service rendered(Kalyan mandap, Town hall, Water tanker)	858800	102945
4	Warrant dues ,CF,VF, etc/ Manual Scavanger	0	0
5	Stock & Store	0	0
6	Miscellaneous receipt(ECB)	522670	4483
7	Audit recovery	330069	159789
8	Refund Money	0	16658
9	Gratuity & Pension	600000	2500000
10	Digitisation & Adhar Seedling Grant	0	5000

11	Deposit work from Principal,Rayagada College	0	183000
12	Chaiti Parab,2016	0	230500
13	Maint. Of OAP Registers	0	7465
14	Rem. To BLOs	0	203500
15	Voters Day	0	17200
	Total	33117239	32273990
VIII EXTRA ORDINARY & DEBT			
1	Loan	0	0
2	Depreciation fund	0	0
3	Sinking fund	0	0
4	EPF of Staff	230801	255417
6	Advances	22798350	23724910
7	Deposits	4487919	6157330
	TOTAL:-	27517070	30137657
	TOTAL RECEIPT RS.	240403619.44	336392647.78
	OPENING BALANCE AS ON 1.4.2015 AND 01.04.2016	161782436.74	186314474.43
	GRAND TOTAL	402186056.18	522707122.21

The details of the head wise expenditure of Rayagada Municipality for the accounting year, 2016-17 along with for the year ,2015-16(As per

last Audit Report) is furnished below .

DETAILS OF HEAD WISE EXPENDITURE FOR THE YEAR 2015-16 & 2016-17			
SL NO	HEAD OF EXPENDITURE	AMOUNT FOR 2015-16	AMOUNT FOR 2016-17
1	2	3	4
I-	GENERAL ADMINISTRATION AND COLLECTION CHARGES :-		
1	Office Establishment	3858923	4619636
2	Contingencies	317916	416399
3	Conveyance Allowances	0	0
4	Allowance of Chairman & Vice Chairman	47550	142560
5	Travelling allowance	56952	77327
6	Leave Salary & Pension Contribution of Executive Officers & Employees	1167577	847635
7	Salary of Executive Officer	648950	773806
	TOTAL	6097868	6877363
II-	COLLECTION OF TAXES & FEES		
1	Establishment	4220521	5086219
2	Contingencies	26854	84065
3	Conveyance Allowances	0	0
4	Other Charges (valuation charges)	0	0
5	Remissions of Taxes and Rebates	0	680259
6	Rent & Taxes	0	1998

	TOTAL	4247375	5852541
III-	COLLECTION OF FERRY RENT		
1	Survey & purchase of land	1996	483804
2	Refunds	0	31000
3	Pension Gratuties	8607174	8006343
	Total Rs	8609170	8521147
IV-	PUBLIC SAFETY		
1	Lighting Establishment	0	208754
2	Lighting Establishment & Equipment	20773411	18794359
3	Payment of rewards of distruction of nexious animals	0	4650
4	Others	0	0
	Total Rs	20773411	19007763
V-	PUBLIC HEALTH		
1	Establishment Chrages	12168914	13712645
2	Contingencies	149871	467857
3	Epidemic Chrages	0	0
4	Vaccination Chrages	0	0
5	Fairs, Festivals,&Exhibition & Observation of important days.	284590	551687
6	Other Sanitary arrangement	5177143	4525291

7	Drainage & Sewerage Work		
	a) Original	19945266	10230695
	b) Repair	2163415	1392207
8	Water supply & Water works	940000	700000
	Total Rs	40829199	31580382
VI-	CONSERVANCY		
1	Latrine & urinals	0	411172
2	Road watering & road Cleaning (Privitisation of sanitation)	8405070	9785160
3	Disposal of night soil rubbish etc	553583	601583
4	Solid waste management	0	0
5	Maintenance of Vital Statistics	2700	0
6	Market , Cart stand,& slaughter houses	0	0
7	Miscellaneous(purchase of Tractor ,& Trolley, water Tanker 2 nos, Repair of Trolley, Cesspool and water 3 nos, Jala Chatra, Hiring of Vehicles, Mini Dumper Placer mounted on vehicles, Dustbins etc	1203966	1432777
	TOTAL	10165319	12230692
VII-	MEDICAL		
1	Medical reimbursement to staff	60000	61000

	2 Contribution to Spl Planning Authority & Valuation charges	0	0
	3 G.IA to Red Cross desplanary & blood Bank	0	0
	4 GIA to Atheletic Association & Other Association	20000	80000
	Total Rs	80000	141000
VIII-	PUBLIC CONVENIENCE		
	1 Ponds	0	0
	2 Planting & preservation of trees on roads and public places and maintenance of public garden	1240490	236238
	3 Awarness Prog.	0	61660
	4 Maintenance of public tank & wells	0	0
	5 Construction of burning and burriels grounds	0	1286619
	6 Abating of offensive dangerous trade & removing nexious vegetations(Licence Establishment)	0	125638
	Total Rs	1240490	1710155
	IX Public Works		
	1 Establishment (Engg /BRGF)	1523940	1703584
	2 Building		
	a) Original	10720461	10358750
	b) Repair	745216	833507

3	Roads		
	a) Original	36015793	38585180
	b) Repair	1262817	1834222
4	Const of Parks	1051510	4819151
5	Stores & Plants	15600	57045
6	Repairs of P.R.R & Other Contingencies with fuels	372023	478627
7	District incentive Fund	3526017	0
8	Boundary compaund walls	0	3160851
9	Bus Stand	0	1543150
	Total Rs	55233377	63374067
X-	. PUBLIC INSTRUCTION		
1	Education Establishment	0	0
2	Assignment	0	0
3	Litracy	0	0
4	Reading Room	238190	234150
5	Gymnasium/ Sports	40000	60000
6	Mid Day Meal Purpose	0	0
	Total Rs	278190	294150

XI-	MISCELLANEOUS		
1	Law Chrages	88500	88800
2	Stationary & printing	49865	141340
3	Saving banks charges	3300.75	2586
4	Disposal of unclaimed dead body	9000	12000
5	Relief works intimate famine etc & Medicals treatment .	139000	145500
6	Censues & Elcetion	333067	545750
7	Supply of uniform & Welfare to Staff	0	193652
8	Payment of NULM Interest Money	0	0
9	G.I.S	27500	0
10	Advertisement Charges	0	700897
11	N.F.B.S	0	1060000
12	Data Base management	0	0
13	Insurance of Vehicles	0	156100
14	Office entertainment	0	0
15	Road Tax to RTO	0	15599
16	Harischandra Sayahata Yojana	0	299000
17	OAP/NOAP/ W.P/Aids	21036400	23077400
18	SJSRY/NULM	2473705	1049193

19	SBM	1218660	1052850
20	NFSA	203050	0
21	MLALAD	204431	2809540
22	MPLAD	0	1359192
22	Matchyajibi Basagraha Yojana	0	495000
23	Interest deposit	0	50080
24	Arrear Pension	0	13038823
25	Obsequies	0	18500
26	Purchase of Truck	0	873560
27	Purchase of Computer, Chairs & Almirah	0	428601
28	Chaiti Parab,2016	0	230500
29	Deposit Work	0	173850
30	User End Metering of Water Supply	0	1500000
	TOTAL :-	25786478.75	49518313
XII-	RECEIPTS UNDER SPECIAL ACT (GOVT. DUES)		
1	Royalty	3539568	1984666
2	Sale Tax (VAT)	4075731	4127933
3	CESS	1120209	1932238

4	Income Tax	972648	1094350
		0	0
	TOTAL :-	9708156	9139187
XII-	EXTRAORDINARY & DEBT		
1	Investments	0	0
2	Provident fund & Contribution (EPF of ULB share)	229241	266986
3	Repayments of Loans	0	500800
4	Advances	24041250	23531510
5	Deposits	8552057	4809044
	TOTAL :-	32596607.75	29108340.00
	TOTAL EXPENDITURE	215871581.75	237355100.00
	CLOSING BALANCE AS ON 31.03.2016 AND 31.03.2017	186314474.43	285352022.21
	GRAND TOTAL	402186056.18	522707122.21

O.S PAGE NO - 02 TO 08 .

BUDGET.:-----

As per Section 104 of Odisha Municipality Act 1950 and Odisha Municipal (Accounts) Rules 2012, the Executive Officer shall prepare the Financial Statements for the preceding year in respect of the accounts of the Municipality, in the prescribed format. It was revealed that the budget estimate for the year 2015-16 was prepared and presented in the Council and approved vide council resolution no-1/Dt. 13.4.15 and sent to ADM vide Lt no-1754/15.4.15 and the same was sent to Govt by P.D, DUDA Rayagada vide Letter No. 1687/8.5.15 for approval and the same was approved by the H & UD Department which is communicated vide Lt.NO-13762/29.5.15 of the Director, Municipal Administration, BBSR.

HEAD OF RECEIPT	Estimate for the year 2015-16	Estimate for the year 2016-17
I. RATE & TAXES :-		
1. Tax on holdings	3200000	3200000
2. Tax on carriages, carts, horses & other animals	50000	50000
3. water Tax	3200000	3200000
4. Lighting Tax	1600000	2000000
5. latrine tax (Scavenging fees) Service Tax	130000	100000
6. Drainage Tax	1500000	1600000
7. Entertainment Tax	500000	500000
8. Education Tax	50000	50000
9. Compensation & Assignment in lieu of Octroi Tax	40000000	60000000
TOTAL :-	50230000.00	70700000.00
II. Licence & Other Fees		
1. Fees Registration of Dogs	500	1000
2. Mutation Fees	10000	10000
3. Licence Fees for Projection & erection	1000	10000
4. License fees for offensive & dangerous trade etc	2000000	750000
5. Road cutting fees	1000000	300000
6. Fees on vacant lands of Building & fees for approval all plan	12000000	8000000
7. Bus -Stand & Parking fees	500000	100000
8. License fees from Advertisement fees	100000	100000
9. Other fees (Registration of Contractors licence & Other fees)	200000	50000
TOTAL :-	15811500.00	9321000.00
III. RECEIPT UNDER SPECIAL ACTS		
1. POUNDS	1000	1000
2. Ferry rents	0	0
3. Recovery of latrine loan amount	2000	2000
TOTAL :-	3000.00	3000.00

IV. REVENUE DERIVED FROM MUNICIPAL PROPERTY & POWERS APART FROM:-		
1. Rent on lands buildings saraies,Dharamas,Choultries,Dak Bunglowss etc	3000000	2000000
2. Sale Proceeds of tender schedule	3000000	2000000
3. Avenue receipts/ RTI	5000	10000
4. Sale proceeds of unserviceble articles.	150000	50000
5. sale proceeds of land and product of land	500000	0
6. User Charges	500000	500000
7. Fees & revenue from Municipal Institution (B&Ds)	200000	150000
8. fees & revenue from markets slaughter houses etc. maintained by the municipality	400000	300000
9. Other fees (Septic tank Cleaner)	200000	200000
10 Fines under Municipal & Other acts.	150000	10000
11. Interest on investments	7500000	8500000
12. Other purposes(water supply)	500000	200000
TOTAL :-	16105000.00	13920000.00
V. GRANTS & CONTRIBUTIONS FOR GENERAL SPECIAL PURPOSES :-		
1a. Festival Grant	200000	200000
b.Performance based Incentive Grant	5000000	5000000
2. Biju Saharanchala Vidyut karan Yojana	5000000	5000000
3. M.V.I (RMG Normal & Hard Case)	3500000	6000000
4. Road Development Grant	12000000	5000000
5.BIJU KBK (Urban)	35000000	25000000
6. Water supply (Grant & Loan)	0	0
7. Construction of School buildings/ Survey of Slum House Holds	5000000	1000000
8.Solid Waste Management	1000000	2000000
9. Misc Grant, lighting & street light extension, Basic Civic services for Urban poor	3000000	3000000
10. Urban Assest creation	10000000	5000000
11.NULM	10000000	5000000
12.BRGF	35000000	0
13. Urban Tourisim	1500000	10000000
14. Devolution of Fund	15000000	20000000

15. Disaster Risk Management	50000	20000
16. MP Fund & MLA Fund	10000000	7500000
17. Harischandra Sahayata Yojana	200000	500000
18. Untied Fund under Special problems	3000000	2500000
19. NFBS	2000000	1500000
20. Construction of parks & Greenary	2000000	2500000
21. Rajib Abhas Yojana (RAY)	5000000	10000000
22. Construction of Public latrine on pay & users fees	1000000	1500000
23. Cenusus /Election	1000000	1000000
24. Other misc. Including Electrification /shopping Complexation(Deposit Works)	5000000	1000000
25. Loan from LIC/HUDCO & BANKs etc.	500000	500000
26. Drought grant /PNNRF/CRF/SRC	1000000	1000000
27. 13th FCA	20000000	10000000
28. 14 th FCA	0	30000000
29. Construction of Boundary wall	2000000	2500000
30. Protection & Conservation of water bodies	2000000	2500000
31. Purchase Fax Machine , Xerox Machine & furnisher,water tanker, fogging machine	1000000	100000
32. Emergency feeding programme	200000	100000
33. Dist Innovation Fund	3000000	1500000
34. Special Deve. Programme	10000000	5000000
35. Const. of AWC Building	0	3000000
36. City Development Plan	0	1000000
37. NFSA , 2013	0	500000
38. Matsyajibi Basagrauha Yojana	0	1000000
TOTAL :-	210150000.00	178920000.00
VI. MISCELLANEOUS :-		
1. O.A.P/NOAP/WP/ODP	30000000	30000000
2. Mid Day Meal Programme	0	0
3. Recoveries on service rendered	1000000	1000000
4. Warrant dues ,CF,VF, etc/ Manual Scavanger	10000	50000
5. Stock & Store	100000	100000
6. Miscellaneous receipt	1000000	500000
7. Audit recovery	500000	500000
8. Gratuity & Pension	3000000	3000000
TOTAL :-	35610000.00	35150000.00
VII- GOVT, DUES :-		
5. Royalty	3000000	3500000
10. Sales Tax (VAT)	4000000	4500000
12.Cess	2000000	3000000
9. Income tax	1000000	1500000
TOTAL :-	10000000.00	12500000.00
VIII - EXTRA ORDINARY & DEBT :-		
1. Sale process of securities	0	0
2. Depreciation fund	0	0
a) Sinking fund	0	0
b) Other Purposes	0	0

3. Loan NSDP Scheme	0	0
4. Advances		
a) Advance Payment	3500000	3000000
b) Others	0	0
5. Deposits	6000000	7500000
6. Excess remissions	0	0
TOTAL :-	9500000.00	10500000.00
TOTAL RECEIPT :-	347409500.00	331014000.00
PROBABLE OPENING BALANCE :-	36214500.00	39507000.00
GRAND TOTAL :-	383624000.00	370521000.00

HEAD OF EXPENDITURE	ESTIMATE FOR,2015-16	ESTIMATE FOR,2016-17
I. General Administration and Collection Charges		
1. General Administration		
a) Office Establishment	4000000	4200000
b) Contingencies	250000	300000
c) Conveyance Allowances	40000	0
d) Allowance of Chairman &	100000	100000
e) Travelling allowance	150000	100000
f) Leave Salary & Pension Contribution of Executive Officer	250000	1200000
g) Salary of Executive Officer	600000	750000
TOTAL :-	5390000.00	6650000.00
II - COLLECTION OF TAXES & FEES :-		
a) Establishment	6000000	5000000
b) Contingencies	100000	100000
c) Conveyance Allowances	10000	10000
d) Rebate	300000	1000000
e) Other Charges (valuation charges)	1000	5000
f.) Remissions	1000	0
TOTAL :-	6412000.00	6115000.00
III - COLLECTION OF FERRY RENT :-		
a). Survey & purchase of land	10000	0
b). Refunds	500000	250000

c). Pension Gratuties	10000000	10000000
TOTAL :-	10510000.00	10250000.00
IV - PUBLIC SAFETY :-		
a). FIRE Establishment & equipment	1000	10000
b). Lighting Establishment & Equipment	35000000	30000000
c). Payment of rewards of distruction of nexious animals	5000	5000
d). Others	0	0
TOTAL :-	35006000.00	30015000.00
V - PUBLIC HEALTH :-		
a)Establishment Charges	12000000	15000000
b) Contingencies	150000	200000
c) Epidemic Chrages	1000000	200000
d) Vaccination Chrages	20000	10000
e) Fairs, Festivals,&Exhibition & Observation of important days.	500000	500000
f) Other Sanitary arrangement	5000000	7500000
g) Drainage & Sewerage Work		
i) Original	50000000	40000000
ii) Reapair	0	10000000
iii)Establishment	0	0
h). Water supply & Water works	1500000	1200000
TOTAL :-	70170000.00	74610000.00
VI - CONSERVANCY :-		
a) Latrine & urinals	2000000	10000000
b) Public ii) Road Cleaning	0	0
c) Road watering & road Cleaning (Privitisation of sanitation)	14000000	12000000
d)Disposal of night soil rubbish etc	2000000	750000
e) solid waste management	4000000	2000000
f). Maintenance of Vital Statistics	1000	10000
g). market , Cart stand,& slaughter houses	1000000	100000
h). Miscellaneous(purchase of Tractor ,& Trolley, water Tanker 2 nos, Repair of Troleey, Cesspool and water 3 nos, Jala Chatra, Hiring of Vehicles, Mini Dumper Placer mounted on vehicles, Dustbins etc	4500000	3000000
TOTAL :-	27501000.00	27860000.00
VII - MEDICAL		
1. Polio Vaccine	1000	5000
2. Medical reimbursement to staff	150000	100000
3. Contribution to Spl Planning Authority & Valuation charges	50000	50000

4. G.IA to Red Cross desplanary & blood bank	20000	20000
b) GIA to Atheletic Association & Other Association	100000	100000
c. Free medical aid of employees	150000	100000
TOTAL :-	471000.00	375000.00
VIII - PUBLIC CONVENIENCE		
1. Ponds	1000	10000
2. Planting & preservation of trees on roads and public places and maintenance of public garden	3000000	2500000
3. Vaterinary chrages	0	0
4Chrages for improvemnet of breed of cattle	5000	5000
5. Contribution for General Purposes	100000	50000
TOTAL :-	3106000.00	2565000.00
IX- PUBLIC WORKS :-		
1. Maintenance of public tank & wells	1500000	500000
2. Construction of burning and burials grounds	4000000	3000000
3. Abating of offensive dangerous trade & removing noxious vegetations (License Establishment)	150000	50000
4. Dairy Farm	0	0
5. Establishment (Engg /BRGF)	5000000	2500000
6. Building		
i)Original	40000000	25000000
ii)Repair	0	5000000
7. Roads		
i)Original	70000000	55000000
ii)Repair	0	15000000
8.Const. of Park	0	3000000
9.Stores & Plants	100000	100000
10. Repairs of P.R.R & Other Contingencies	300000	500000
11. City Development Plan	0	1000000
TOTAL :-	121050000.00	110650000.00
X - PUBLIC INSTRUCTION		
1. Education Establishment	0	0

2. Assignment	0	0
3. Litrary	0	0
3. Reading Room	400000	300000
4. Bharati Kalamandir	0	0
5. Monuments	0	0
6. Gymnasium/ Sports	100000	100000
7. Mid Day Meal Purpose	0	0
8. Establishment of scholarship	0	0
TOTAL :-	500000.00	400000.00
XI - MISCELLANEOUS :-		
1. Interest on Loans	400000	150000
2. Law Chrages	200000	100000
3. Stationary & printing	500000	100000
4. Provident fund & Contribution (EPF of ULB share)	320000	300000
5. Cost of Work done for private individualss (Septeic latrines)	0	0
6. Disposal of unclaimed dead body	10000	20000
7. Relief works intimate famine etc & Medicals treatement/Harishchandra Sahayata	200000	350000
8. Censues & Elcetion	1000000	500000
9. Supply of uniform Dress	100000	100000
10. Payment of NULM Interest Money	2000000	100000
11. G.I.S	150000	200000
12. Training	1000000	100000
13. N.F.B.S	2000000	1500000
14- Data Base management	100000	50000
15- PP Disaster Risk management	500000	200000
16. Office entertainment	11000	20000
17. Treatement for special diseases	100000	50000
18. Emergency feeding programme	200000	200000
19. OAP/NOAP/ W.P/Aids	30000000	30000000
20. SJSRY/NULM	5000000	5000000
21.Dist. Innovation Fund	200000	1500000
22.USHA Scheme	0	100000
TOTAL :-	43991000.00	40640000.00
XII- GOVT. DUES :-		
1- Royalty	2000000	3500000
2- Sales tax (VAT)	3500000	4500000

3- Cess	3000000	3200000
4-. Income Tax	2000000	1500000
TOTAL :-	10500000.00	12700000.00
XIII - EXTRAORDINARY & DEBT		
1 a) Investments	1000000	100000
b. In securities	0	0
c. In Saving banks	10000	10000
2. Repayments of Loans	1000000	200000
3. Advances	4000000	3000000
4. Deposits	3500000	5000000
TOTAL :-	9510000.00	8310000.00
TOTAL EXPENDITURE (1 to 11)	344117000.00	331140000.00
PROBABLE BALANCE AT THE END OF THE YEAR	39507000.00	39381000.00
GRAND TOTAL :-	383624000.00	370521000.00

ABSTRACT BUDGET FOR THE YEAR ,2016-17 .
• RECEIPT :-

SL. NO	HEAD OF ACCOUNT	AMOUNT AS PER BUDGET	AMOUNT AS PER ACTUAL	% OF VARIATION
I	RATE & TAXES	70700000	9427680	
II	LICENSE AND OTHER FEES	9321000	7491698	
III	RECEIPT UNDER SPECIAL ACT	3000	0	
IV	REVENUE DERVED FROM MUNICIPAL PROPERTY & POWERS APART FROM	13920000	14360137.78	
V	GRANTS & CONTRIBUTIONS FOR GENERAL SPECIAL PURPOSES	178920000	234380080	
VI	MISCELLANEOUS	35150000	32273990	
VII	GOVT, DUES	12500000	8321405	
VIII	EXTRA ORDINARY & DEBT	10500000	30137657	
	TOTAL :-	331014000.00	336392647.78	

B-EXPENDITURE :-

I	GENERAL ADMN. & COLLECTION CHARGES	6650000	6877363	
II	COLLECTION OF TAXES & FEES	6115000	5852541	
III	COLLECTION OF FERY RENT	10250000	8521147	
IV	PUBLIC SAFETY	30015000	19007763	
V	PUBLIC HEALTH	74610000	31580382	
VI	CONSERVANCY	27860000	12230692	
VII	MEDICAL	375000	141000	
VIII	PUBLIC CONVENIENCE	2565000	1710155	

IX	PUBLIC WORKS	110650000	63374067	
X	PUBLIC INSTRUCTION	400000	294150	
XI	MISCELLANEOUS	40640000	49518313	
XII	GOVT, DUES	12700000	9139187	
XIII	EXTRA ORDINARY & DEBT	8310000	29108340	
	TOTAL :-	331140000.00	237355100.00	

SINKING FUND :-

Odisha Municipal Accounting Manual provides for creation of a sinking fund for the repayment of a liability or for the replacement of an asset. However, the Municipality has not earmarked any sinking fund for the purpose. Hence , E.O , Rayagada Municipality is advised for creation of sinking fund for betterment of this Municipality in future .

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

Rayagada 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	IOB,RAYAGADA	5415	01-04-2016	4066855.01	31-03-2017	3685948.01	380907.00	MPLAD,MLALAD AND UNTIED FUND
2	AXIS BANK, RAYAGADA	408010400003230	01-04-2016	1945324.00	31-03-2017	1945324.00	0.00	MPLAD , MLALAD AND UNTIED FUND
3	ADB,RAYAGADA	30118342495	01-04-2016	110017.00	31-03-2017	110017.00	0.00	SRC
4	BOI, RAYAGADA	544210110000159	01-04-2016	2949972.00	31-03-2017	2949972.00	0.00	RMG-N ,RMG-HC AND MVT
5	PNB,RAYAGADA	4800000100001965	01-04-2016	15536.00	31-03-2017	15536.00	0.00	DEVELOPMENT OF PARK AND GREENERY
6	AB-K,RAYAGADA	134710100011243	01-04-2016	167815.00	31-03-2017	167815.00	0.00	CONST. OF BOUNDARY WALL
7	UCO BANK,RAYAGADA	21510110001448	01-04-2016	1123016.00	31-03-2017	653315.00	469701.00	WELFARE FUND
8	IDBI,RAYAGADA	741104000099253	01-04-2016	21396993.00	31-03-2017	21396993.00	0.00	WELFARE FUND
9	AXIS BANK, RAYAGADA	916020029518751	01-04-2016	20117500.00	31-03-2017	19959300.00	158200.00	WELFARE FUND
10	SBI, RAYAGADA	30310696579	01-04-2016	838.00	31-03-2017	838.00	0.00	PENSION OF LFS STAFF
11	SBI, RAYAGADA	30310689164	01-04-2016	27634.00	31-03-2017	27634.00	0.00	PENSION OF NON LFS STAFF
12	SBI, RAYAGADA -STDR	012020550053	01-04-2016	253013.00	31-03-2017	253013.00	0.00	OCTRI CASE
13	UGB,RAYAGADA	12292115055	01-04-2016	20927.00	31-03-2017	21327.00	-400.00	OCTROI CASE
14	ANDHRA BANK,RAYAGADA	047120100006588	01-04-2016	4785961.00	31-03-2017	4785961.00	0.00	S.D
15	SBI, RAYAGADA-STDR	11039095487	01-04-2016	555113.00	31-03-2017	555113.00	0.00	S.D
16	KCCB,RAYAGADA-S TDR	22032057	01-04-2016	2408435.00	31-03-2017	2408435.00	0.00	S.D
17	SBI, RAYAGADA	11038925024	01-04-2016	29100903.41	31-03-2017	19883471.41	9217432.00	OWN FUND
18	UGB,RAYAGADA	12292114925	01-04-2016	1243.20	31-03-2017	2043.20	-800.00	OWN FUND
19	SBI, RAYAGADA,C-A	11038920592	01-04-2016	89369.50	31-03-2017	24769.00	64600.50	OWN FUND
20	IDBI,RAYAGADA	741104000003377	01-04-2016	2085160.00	31-03-2017	2085160.00	0.00	PROTECTION AND CONSERVATION OF WATER BODIES
21	IDBI,RAYAGADA	0741104000011893	01-04-2016	1875697.00	31-03-2017	801633.00	1074064.00	S.D
22	UNITED BANK ,RAYAGADA	1667010003223	01-04-2016	273662.50	31-03-2017	273662.50	0.00	USHA SCHEME
23	BOI, RAYAGADA	544210210000011	01-04-2016	2500923.40	31-03-2017	2500923.40	0.00	AWC UNDER 13TH FCA
24	HDFC,RAYAGADA	28211450000054	01-04-2016	761837.56	31-03-2017	761837.56	0.00	S.D
25	AB-K,RAYAGADA	134710100068524	01-04-2016	402439.00	31-03-2017	402439.00	0.00	DIST. INNOVATION FUND
26	AB-K,RAYAGADA	134710100070486	01-04-2016	720362.00	31-03-2017	720362.00	0.00	SPL. DEVELOPMENT PROG.

27	AB-K,RAYAGADA	134710100070 608	01-04-2016	3791110.00	31-03-2017	3341110.00	450000.00	SPL. PROBLEM FUND
28	AB-K BANK, RAYAGADA	134701000471 69	01-04-2016	10750196.00	31-03-2017	11200196.00	-450000.00	BIJU KBK
29	AXIS BANK, RAYAGADA	408010100063 504	01-04-2016	92775.00	31-03-2017	92775.00	0.00	BIJU KBK
30	IDBI,RAYAGADA	074110400006 6097	01-04-2016	7652372.00	31-03-2017	6110260.00	1542112.00	BIJU KBK
31	IDBI,RAYAGADA	074110400011 6671	01-04-2016	20083288.00	31-03-2017	20083288.00	0.00	BIJU KBK
32	SYNDICATE BANK.RAYAGADA	805922000047 30	01-04-2016	460911.19	31-03-2017	460911.19	0.00	URBAN ASSET CREATION FUND
33	AB-K BANK, RAYAGADA	134710100076 596	01-04-2016	7000.00	31-03-2017	7000.00	0.00	ROAD DEVELOPMENT
34	BOI, RAYAGADA	544101100003 47	01-04-2016	4128629.00	31-03-2017	4029433.00	99196.00	ROAD DEVELOPMENT
35	UNION BANK OF INDIA,RAYAGADA	572702010002 809	01-04-2016	149609.00	31-03-2017	149609.00	0.00	BRGF
36	ADB,RAYAGADA	30306378063	01-04-2016	5915339.00	31-03-2017	5915339.00	0.00	BRGF
37	SBI, RAYAGADA	11038926797	01-04-2016	45200866.00	31-03-2017	44771294.00	429572.00	TFCA AND 14TH FCA GRANT
38	ADB,RAYAGADA	10734920430	01-04-2016	64796.00	31-03-2017	64796.00	0.00	SJSRY
39	HDFC,RAYAGADA	282114500001 40	01-04-2016	10221774.00	31-03-2017	10221774.00	0.00	DEVOLUTION OF FUNDS UNDER 4TH SFC
40	IDBI,RAYAGADA	074110400005 2304	01-04-2016	12511097.00	31-03-2017	12086047.00	425050.00	DEVOLUTION OF FUNDS UNDER 4TH SFC
41	HDFC,RAYAGADA	501000792232 15	01-04-2016	380782.00	31-03-2017	380782.00	0.00	DEVOLUTION OF FUNDS UNDER 4TH SFC
42	UCO BANK,RAYAGADA	215101100439 81	01-04-2016	1168171.00	31-03-2017	1132172.00	35999.00	NULM FUND
43	AB-K,RAYAGADA	134710100088 096	01-04-2016	1805689.00	31-03-2017	1805689.00	0.00	CCA AND MCA UNDER 4TH SFC
44	SYNDICATE BANK.RAYAGADA	805922100065 74	01-04-2016	4163471.10	31-03-2017	4163471.10	0.00	PUBLIC TOILET
45	AXIS BANK, RAYAGADA	915010037963 460	01-04-2016	13075333.00	31-03-2017	13033333.00	42000.00	S.B.M
46	SYNDICATE BANK.RAYAGADA	805922100067 58	01-04-2016	209026.87	31-03-2017	209026.87	0.00	MATSYAJIBI BASAGRUHA YOJANA
47	BOI, RAYAGADA	544210210000 012	01-04-2016	942.75	31-03-2017	942.75	0.00	PERFORMANCE BASED INCENTIVE
48	SYNDICATE BANK.RAYAGADA	805922000204 81	01-04-2016	15095342.46	31-03-2017	15095342.46	0.00	DISTRICT MINERAL FUND
49	SYNDICATE BANK.RAYAGADA	805922000189 51	01-04-2016	16875226.52	31-03-2017	16875226.52	0.00	OWN FUND - PRIZE MONEY
50	AXIS BANK, RAYAGADA	915010056819 461	01-04-2016	14048588.00	31-03-2017	13639066.00	409522.00	OWN FUND
	GRAND TOTAL			285608881.47		271261725.97	14347155.50	

Reconciliation

O.S PAGE NO-47 .

RECONCILIATION :-

Reconciliation statement of Cash Books balance with reference to pass book balance as on 31.3.17 which had been worked out by the local authority and the same was furnished before audit .The same was also verified in audit and found correct. The details there of is furnished below.

1 - IOB ,RAYAGADA, A/C NO-5415(MP/MLALAD AND UNTIED FUND)		
1	CB as per Cash Book as on 31.03.2017	3685948.01
2	Add the amount for the following cheques issued but not encashed.	
	Ch No.368067/10.02.16	10,000.00
	Ch No.368085/10.02.16	10,000.00
	Ch No.361135/21.03.17	245,678.00
	Ch No.361137/31.03.17	115,229.00
		380907.00
3	C.B. as per Pass Book	4066855.01

2 - UCO BANK , RAYAGADA , A/C NO-21510110001448 (WELFARE FUND)		
1	CB as per Cash Book	653315.00
2	Add the amount for the following cheque issued but not encashed.	
	Ch.No.s 4 @ Rs.4500/-	18,000.00
	Ch.No.s 4 @ Rs.1200/-	4,800.00
	Ch.No.s 04 @ Rs.2100/-	8,400.00
	Ch.No.s 01 @ Rs.6900/-	6,900.00
	Ch.No.s 08 @ Rs.2700/-	21,600.00
	Misc Credit By Bank	1.00
	Less Debit by bank vide Ch.no 641611/29.01.15	600.00
	641662 /29.01.2015	9900.00
	641670 /29.01.2015	9900.00
	641676 /29.01.2015	8400.00
	65656/04.02.2015	12300.00
	65659/04.02.2015	10300.00
	Ch.No.s 15 @ Rs.1600/-	24000.00
	Ch.No.s 11 @ Rs.600/-	6600.00
	Ch.No.s 41 @ Rs.1800/-	73800.00
	Ch.No.s 26 @ Rs.800/-	20800.00
	Ch.No.s 36 @ Rs.3300/-	118800.00
	Ch.No.s 7 @ Rs.1200/-	8400.00
	Ch.No.s 30 @ Rs.1200/-	36000.00
	Ch.No.s 2 @ Rs.3600/-	7200.00
	Ch.No.s 30 @ Rs.900/-	27000.00
	Ch.No.s 40 @ Rs.900/-	36000.00
3	C.B. As per Pass Book	1123016.00

3 - AXIS BANK , RAYAGADA , A/C NO-916020029518751(WELFARE FUND)		
1	C.B as per Cash Book as on 31.03.2017	19959300.00
2	Add the amount for the following cheques issued but not encashed.	
	Ch.No.s 14 @ Rs.900/-	12,600.00
	Ch.No. 087466/03.10.16	900.00
	Ch.No. 087467/03.10.16	3,600.00
	Ch.No. 087468/03.10.16	3,600.00
	Ch.No. 087469/03.10.16	900.00
	Ch.No. 087474/03.10.16	3,600.00
	Ch.No. 087480/03.10.16	3,300.00
	Ch.No. 087482/03.10.16	3,300.00
	Ch.No. 087484/03.10.16	3,300.00
	Ch.No. 087487/03.10.16	3,300.00
	Ch.No. 087488/03.10.16	3,300.00
	Ch.No. 087491/03.10.16	3,300.00
	Ch.No. 087493/03.10.16	3,300.00
	Ch.No. 087494/03.10.16	3,300.00
	Ch.No. 087498/03.10.16	1,800.00
	Ch.No.s 1 @ Rs.10000/-	10,000.00
	Ch.No.s 3 @ Rs.20000/-	60,000.00
	Ch.No.s 29 @ Rs. 1200/-	34,800.00
3	C.B. as per Pass Book	20117500.00

4 - UGB BANK , RAYAGADA , A/C NO-12292115055 (OCTROI CASE)		
1	C.B as per Cash Book as on 31.03.2017	21327.00
2	Less Bank charges previously in different date	400.00
3	C.B. as per Pass Book	20927.00

5- S.B.I.,RAYAGADA, A/C No. 11038925024 (OWN FUND)		
1	CB as per Cash Book as on 31.03.2017	19883471.41
2	Add the amount for the following cheque issued but not encashed.	
	Ch.No 131033/08.03.13	2,000.00
	Ch.No 131034/08.03.13	2,000.00

Ch.No 131036/08.03.13	1,000.00	
Ch.No 131039/08.03.13	2,000.00	
Ch.No 131043/08.03.13	1,000.00	
Ch.No 131044/08.03.13	1,000.00	
Ch.No 131045/08.03.13	2,000.00	
Ch.No 131050/08.03.13	1,000.00	
Ch.No 131051/08.03.13	5,000.00	
Ch.No 131056/08.03.13	2,000.00	
Ch.No 131121/ 14.03.13	894.00	
Ch.Nos 4 @ Rs.1000/- Dt 17.12.12 (News Agencies LSG Day)	4,000.00	
Ch.NO 882819/18.06.13	2,500.00	
Ch.No 882827/02.07.13	6,739.00	
Ch.No 882845/27.07.13	1,000.00	
Ch.No 882846/27.07.13	1,000.00	
Ch.No 883049/19.11.13	2,000.00	
Ch.Nos 7 @ Rs.2450/- Dt 30.01.14 (Vehicle Hire Charge)	17,150.00	
Ch.No 055213/18.02.14	5,000.00	
Ch.No 055217/20.02.14	1,000.00	
Ch.No 055261/29.03.14	1,000.00	
Ch.No 055372/23.07.14	3,218.00	
Ch.No 055388/05.08.14	2,000.00	
Ch.No 055432/04.08.14	2,000.00	
Ch.No 055438/04.08.14	150.00	
Ch.No. 659416/08.04.15	2,246.00	
Ch.No. 659548/03.09.15	1,000.00	
Ch.No. 659550/03.09.15	1,000.00	
Ch.No. 659552/03.09.15	1,000.00	
Ch.No. 659553/03.09.15	1,000.00	
Ch.No. 797605/03.12.15	2,000.00	
Ch.No. 797606/03.12.15	1,000.00	
Ch.No. 825863/14.03.16	2,000.00	
Ch.No. 825865/14.03.16	3,000.00	
Ch.No. 870223/17.03.16	3,000.00	
Ch.No. 870237/19.03.16	1,000.00	
Ch.No. 870240/19.03.16	1,000.00	
Ch.No. 894925/04.05.16	50,000.00	
Ch.No. 962523/08.08.16	400.00	
Ch.No. 962554/22.08.16	6,000.00	
Ch.No. 025809/02.12.16	2,000.00	
Ch.No. 025844/14.12.16	5,000.00	
Ch.No. 025850/14.12.16	20,000.00	

Ch.No. 066305/06.01.17	7,000.00	
Ch.No. 066350/17.01.17	4,566.00	
Ch.No. 066386/28.01.17	5,000.00	
Ch.No. 066393/30.01.17	2,000.00	
Ch.No. 138733/31.01.17	3,000.00	
Ch.No. 138734/31.01.17	4,030.00	
Ch.No. 138801/28.02.17	1,000.00	
Ch.No. 138802/28.02.17	14,450.00	
Ch.No. 138804/28.02.17	10,000.00	
Ch.No. 217984/08.03.17	4,000.00	
Ch.No. 218037/10.03.17	100,000.00	
Ch.No. 218040/10.03.17	100,000.00	
Ch.No. 218054/24.03.17	5,000.00	
Ch.No. 218055/24.03.17	5,000.00	
Ch.No. 218059/24.03.17	8,000.00	
Ch.No. 218060/24.03.17	7,814.00	
Ch.No. 218061/25.03.17	2,000,000.00	
Ch.No. 218062/25.03.17	5,000.00	
Ch.No. 218063/25.03.17	5,000.00	
Ch.No. 218069/27.03.17	150,000.00	
Ch.No. 218070/27.03.17	150,000.00	
Ch.No. 170522/27.03.17	150,000.00	
Ch.No. 170523/27.03.17	150,000.00	
Ch.No. 170525/27.03.17	100,000.00	
Ch.No. 170529/27.03.17	100,000.00	
Ch.No. 170532/27.03.17	100,000.00	
Ch.No. 170538/27.03.17	100,000.00	
Ch.No. 170539/27.03.17	200,000.00	
Ch.No. 170540/27.03.17	100,000.00	
Ch.No. 170542/27.03.17	100,000.00	
Ch.No. 170544/27.03.17	50,000.00	
Ch.No. 170545/27.03.17	100,000.00	
Ch.No. 170547/27.03.17	100,000.00	
Ch.No. 170551/27.03.17	100,000.00	
Ch.No. 170554/27.03.17	100,000.00	
Ch.No. 170555/27.03.17	100,000.00	
Ch.No. 170556/27.03.17	90,000.00	
Ch.No. 170557/27.03.17	70,000.00	
Ch.No. 170562/27.03.17	40,000.00	
Ch.No. 170564/27.03.17	30,000.00	
Ch.No. 170565/27.03.17	100,000.00	
Ch.No. 170566/27.03.17	100,000.00	
Ch.No. 170567/27.03.17	50,000.00	

Ch.No. 170568/27.03.17	50,000.00	
Ch.No. 170570/27.03.17	100,000.00	
Ch.No. 170571/27.03.17	100,000.00	
Ch.No. 170572/27.03.17	30,000.00	
Ch.No. 170573/27.03.17	100,000.00	
Ch.No. 170574/27.03.17	100,000.00	
Ch.No. 170575/27.03.17	100,000.00	
Ch.No. 170576/27.03.17	100,000.00	
Ch.No. 170577/27.03.17	50,000.00	
Ch.No. 170579/31.03.17	10,000.00	
Ch.No. 170580/31.03.17	89,271.00	
Ch.No. 170581/31.03.17	12,751.00	
Ch.No. 170582/31.03.17	66,125.00	
Ch.No. 170583/31.03.17	20,000.00	
Ch.No. 170584/31.03.17	18,449.00	
Ch.No. 170585/31.03.17	34,955.00	
Ch.No. 170586/31.03.17	4,224.00	
Ch.No. 170587/31.03.17	83,342.00	
Ch.No. 170588/31.03.17	45,000.00	
Ch.No. 170589/31.03.17	134,924.00	
Ch.No. 170590/31.03.17	98,586.00	
Ch.No. 170591/31.03.17	5,679.00	
Ch.No. 170592/31.03.17	20,303.00	
Ch.No. 170593/31.03.17	141,486.00	
Ch.No. 170594/31.03.17	122,812.00	
Ch.No. 170595/31.03.17	63,903.00	
Ch.No. 170596/31.03.17	32,876.00	
Ch.No. 170597/31.03.17	5,218.00	
Ch.No. 170598/31.03.17	416,583.00	
Ch.No. 170599/31.03.17	100,500.00	
Ch.No. 170600/31.03.17	475,008.00	
Ch.No. 170600-170620/31.03.17	1,594,342.00	9,218,494.00
3 Less Bank charges debited by bank on 16.01.17		87.00
4 Less The following amounts not credited by Bank D.D No-280317/29.09.2015 for Rs.1000.00 .		1,000.00
5 Add Bank charges credited by bank on 16.01.17		25.00
6 C.B as per Pass Book		29,100,903.41

1	C.B as per Cash Book as on 31.03.2017		2043.20
2	Less Bank charges previously in different date		800.00
3	C.B. as per Pass Book		1243.20

7 - SBI , RAYAGADA , CURRENT A/C No. 11038920592 (OWN FUND)

1	C.B as per Cash Book as on 31.03.2017		Rs.24,769.00
2	Add the amount for the following cheques issued but not encashed.		
	468928 Dt. 23.02.97	10,000.00	
	468998 Dt.18.07.07	6,099.00	
	916479 Dt. 04.06.08	5,000.00	
	017170 Dt 05.08.10	10,000.00	
	017502 Dt 11.11.11	9,990.00	
	Ch.No 140483/18.05.13	5,850.00	
	Ch.No 340993/09.03.15	966.00	
	Ch.No 378718/09.11.15	10,000.00	
	Ch.No 421266/31.12.16	2,000.00	
	Ch.No 421276/19.01.17	1,000.00	
	Ch.No 421277/19.01.17	1,000.00	
	Ch.No 421279/19.01.17	1,000.00	62,905.00
3	Add the amount credited by SBI		
	Not known	500.00	
	V.V.Rao	880.00	
	Loan amount	3,000.00	
		4,380.00	Rs.4,380.00
4	Deduct the following amount deducted by the SBI in C/A	(-)	
	Service Tax	140.00	
	Cheque Book	1,360.00	
	Keeping fee	550.00	
	Int	2.00	
	Keeping fee	632.50	Rs.2,684.50
		2,684.50	
5	C.B as per current account		Rs.89,369.50

8 - IDBI BANK,RAYAGADA , A/c No-0741104000011893 (SECURITY DEPOSIT)

1	C.B as per Cash Book AS ON 31.03.2017		801633.00
2	Add the amount for the following cheques issued but not encashed.		
	Ch.No.044807/26.06.15	4,987.00	
	Ch.No.103906/29.02.16	43,763.00	
	Ch.No.108024/04.03.16	41,628.00	
	Ch.No.120751/28.03.17	111.00	
	Ch.No.120752/28.03.17	7,152.00	
	Ch.No.120753/28.03.17	7,437.00	
	Ch.No.120754/28.03.17	17,685.00	
	Ch.No.120755/28.03.17	22,809.00	
	Ch.No.120756/28.03.17	24,369.00	
	Ch.No.120757/28.03.17	16,238.00	
	Ch.No.120758/28.03.17	24,597.00	
	Ch.No.120759/31.03.17	428,014.00	
	Ch.No.120760/31.03.17	173,238.00	
	Ch.No.120761/31.03.17	47,755.00	
	Ch.No.120762/31.03.17	87,908.00	
	Ch.No.120763/31.03.17	56,159.00	
	Ch.No.120764/31.03.17	218,577.00	
	Ch.No.120765/31.03.17	83,740.00	
	Ch.No.120766/31.03.17	134,949.00	
	Ch.No.120767/31.03.17	39,135.00	
	Ch.No.120768/31.03.17	62,538.00	
	Ch.No.120769/31.03.17	350,345.00	
	Ch.No.120770/31.03.17	47,422.00	1,940,556.00
3	Less the amount for the following cheques issued but not encashed.		
	Ch.No.105821/22.02.17	65,841.00	
	Ch.No.064479/31.03.17	723,946.00	
	Ch.No.001096/30.03.17	14,988.00	
	Ch.No.105832/30.03.17	17,909.00	
	Ch.No.105834/31.03.17	43,808.00	866,492.00
4	CB as per Pass Book		1875697.00

9 - AB(K) ,RAYAGADA, A/C 134710100070608 (SPL. PROBLEM FUND)

1	C.B as per Cash Book as on 31.03.2017		3341110.00
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2	Add the amount for the following cheques issued but not encashed.		
	Ch No.269601/19.06.14	450,000.00	450000.00
3	C.B. as per Pass Book		3791110.00

10 - ANDHRA BANK , RAYAGADA , A/C-134710100047169 (BKBK)

1	C.B as per Cash Book as on 31.03.2017		11200196.00
2	Less the amount for the following cheques wrongly deposited in this account		
	Ch No.269601/19.06.14		450000.00
3	C.B. as per Pass Book		10750196.00

11 - IDBI BANK , RAYAGADA A/c No-0741104000066097 (BIJU KBK)

1	C.B as per Cash Book as on 31.03.2017 .		6110260.00
2	Add the amount for the following cheques issued but not encashed.		
	Ch.No.064476/31.03.17	287,521.00	
	Ch.No.064477/31.03.17	198,818.00	
	Ch.No.064478/31.03.17	331,827.00	
	Ch.No.064479/31.03.17	723,946.00	1,542,112.00
3	CB as per Pass Book		7652372.00

12 - BOI , RAYAGADA , A/c No-544210110000347 (ROAD DEVELOPMENT GRANT)

1	C.B as per Cash Book as on 31.03.2017		4029433.00
2	Add the amount for the following cheques issued but not encashed.		
	Ch.No.001095/30.03.17	84,208.00	
	Ch.No.001096/30.03.17	14,988.00	99,196.00
3	CB as per Pass Book		4128629.00

13 - SBI RAYAGADA , A/c No-11038926797 (TFCA & 14TH FCA GRANT)

1	C.B as per Cash Book as on 31.03.2017		44771294.00
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2	Add the amount for the following cheques issued but not encashed.		
	Ch.No.105831/30.03.17	114,663.00	
	Ch.No.105832/30.03.17	17,909.00	
	Ch.No.105833/31.03.17	253,192.00	
	Ch.No.105834/31.03.17	43,808.00	429,572.00
3	CB as per Pass Book		45200866.00

14 - IDBI BANK , RAYAGADA , A/c No-0741104000052304 (DEVOLUTION OF FUND)			
1	C.B as per Cash Book as on 31.03.2017		12086047.00
2	Add the amount for the following cheques issued but not encashed.		
	Ch.No.049027/31.03.17	359,209.00	
	Ch.No.049028/31.03.17	65,841.00	425,050.00
3	CB as per Pass Book		12511097.00

15 - UCO BANK , RAYAGADA ,A/c No-21510110043981 (NULM)			
1	C.B as per Cash Book as on 31.03.2017		1132172.00
2	Add the amount for the following cheques issued but not encashed.		
	Ch.No.293098/30.03.17	35,999.00	35,999.00
3	CB as per Pass Book		1168171.00

16 -AXIS BANK , RAYAGADA , A/C-915010037963460(SBM)			
1	C.B as per Cash Book as on 31.03.2017		13033333.00
2	Add the amount for the following cheques issued but not encashed.		
	Ch No. 157784/22.03.16	32,000.00	32000.00
3	Add the amounts credited by bank.	2,000.00	
	1 nos@ Rs 2000 each on 07.06.2016		

1	nos@ Rs 8000 each on 28.03.2017	8,000.00	10000.00
4	C.B. as per Pass Book		13075333.00

17 - AXIS BANK, RAYAGADA , A/C NO-915010056819461(OWN FUND)			
1	C.B as per Cash Book as on 31.03.2017		13639066.00
2	Add the amount for the following cheques issued but not encashed.		
	Ch No. 206863/20.01.17	2,000.00	
	Ch No. 206875/31.03.17	171,935.00	
	Ch No. 206876/31.03.17	235,357.00	
	Ch No. 206877/31.03.17	230.00	409522.00
3	C.B. as per Pass Book		14048588.00

It is observed from the above mentioned reconciliation statement that a good numbers of cheues issued too earlier, has not yet been cleared up in the Bank. The validity of those cheues has already been expired. Hence, the E.O is requested to cancel those cheques under intimation to concern Banks and the cheque amounts may be received back in the Cash Book . Besides , some Bank charges in different Bank A/C Pass Books may be debited from the Cash Book . For which the difference between Cash Book and Pass Books balance will be tallied . Till than the difference amount of Rs.14347155.50 as on 31.03.2017 is held under objection .

O.S PAGE NO-47 TO 48 .

NON OBSERVATION OF ONE SCHEME ONE A/C PROVISION :-

It would be seen from the above position of Bank A/C that multiple Bank pass Books are being maintained for a single scheme and in some cases more than one scheme are maintained in a single Bank account. This practice may result in the improper position of Bank balance in a particular scheme. The details of the same are furnished below .

SL. NO.	NAME OF THE SCHEME	NO OF PASS BOOK A/C MAINTAINED .
1	BRGF	02 NOS
2	BKBK	04 NOS
3	DEVOLUTION FUND	03 NOS
4	ROAD DEVELOPMENT	02 NOS
5	OWN FUND	04 NOS
6	OCTROI CASE	02 NOS
7	MPLAD/MLALAD/UNTIED FUND	02 NOS

8	WELFARE FUND	03 NOS
9	SECURITY DEPOSIT	05 NOS

Hence , E.O and Accountant of this Municipality is advised to follow the rules of the Govt, and operate the one Bank A/C Pass Book for one scheme hence forth by closing the extra Pass Books of that particular scheme and compliance may be reported to audit . Failing which the concerned E.O and Accountant will be responsible for this irregularity .

O.S PAGE NO-50 .

NON-MAINTENANCE OF FLEXI ACCOUNT :-

These days Banks are offering facilities to incur higher returns on Savings Account through Flexi Deposits. It helps to earn high returns of a fixed deposit on surplus money in the Savings Account. The Principal Secretary to Govt., Finance Department in his Letter No 35425(42) /FIN-WM-MISC-0003-2012/dated 12.10.2012 has also directed to maintain Flexi Accounts in banks for centrally sponsored plan schemes , so that higher returns from Flexi Deposits could be utilized for expanding the coverage of the Scheme. Further, Rule-5 OGFR explains that, 'the Govt. officer receiving funds is personally responsible for seeing that funds are disbursed in strict conformity with the rules, regulations Or orders governing the fund to which the moneys apportioned, that a precise record of all the transactions is kept in norm complying with the regulations of the fund concerned and accounts are subject to proper audit checks."

On verification it was found that such paraphenia has not been adopted in the Municipality resulting loss of revenue by way of less accrual of interest against scheme funds in Savings Bank accounts / non-accrual of interest in current accounts. In spite of issue of instructions and suggestion in last and previous audit , the local authority could not turn off for better interest of municipality by opening of FLEXI A/C . It is the either negligence of duty or taking some malafied interest the Flexi A/C has not been opened in this Municipality .

In response to objection statement the local authority replied that the Flexi A/C will be opened very shortly by intimating with Bank concern .

However, the local authority is advised to follow this instruction hence forth and take necessary action for opening of Flexi A/C as soon as possible and compliance may be intimated to audit . Failing which the present E.O and Accountant will be responsible for differential interest amount in between S.B A/C interest and Flexi A/C interest .

PARA: 6 STOCK POSITION

Rayagada Municipality - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	COMPUTER	11	0	0	11.00	11	
2	PRINTER	09	0	0	9.00	09	
3	SCANNER	03	0	0	3.00	03	
4	XEROX MACHINE	02	0	0	2.00	02	
5	WOODEN ALMIRAH	08	0	0	8.00	08	
6	STEEL ALMIRAH	44	0	0	44.00	44	
7	CHAIRS	48	0	0	48.00	48	
8	GODREJ TABLE OLD	02	01	0	3.00	03	S.R PAGE-72 ,VOL-II
9	TABLE	33	0	0	33.00	33	
10	A.C	08	0	0	8.00	08	
11	FANS	39	0	0	39.00	39	
12	MOVING GODREJ CHAIR	77	0	0	77.00	77	
13	GODREJ CHAIR	0	20	0	20.00	20	S.R PAGE-72 ,VOL-II
14	HIGH BACK CHAIR	0	03	0	3.00	03	S.R PAGE-72 ,VOL-II
15	TRACTER TROLLY	03	01	0	4.00	04	S.R PAGE-2,20,40,44
16	HYDROLIC TRACTOR	03	01	0	4.00	04	S.R PAGE-16,36
17	JCB	01	0	0	1.00	01	S.R PAGE-08
18	HYDROLIC LADDER	01	0	0	1.00	01	S.R PAGE-12
19	WATER TANKER	04	0	0	4.00	04	S.R PAGE-04 , 28
20	FOGGING MACHINE,BIG SIZE	01	01	0	2.00	02	S.R PAGE-32
21	TATA A.C VEHICLE	0	01	0	1.00	01	S.R PAGE-30
22	FOGGING MACHINE SMALL	02	0	0	2.00	02	
23	AUTO CHAMP	01	0	0	1.00	01	
24	HYDROLIC LADDER WITH TATA A.C MOUNTED	01	0	0	1.00	01	S.R PAGE-42
25	CESS POOL	01	02	0	3.00	03	S.R PAGE-34
26	TRUCK BIG SIZE	01	0	0	1.00	01	
27	4X24 WATT T.S FITTING	105	29	62	72.00	72	S.R PAGE-59 , VOL-IV OLD FITTING RECEIPT
28	250 WATT M.V LAMP	30	0	12	18.00	18	S.R PAGE-123 , VOL-II
29	250 WATT M.V LAMP	30	0	12	18.00	18	S.R PAGE-123 , VOL-II
30	250 WATT S.V FITTING	134	83	11	206.00	206	S.R PAGE-111 , VOL-I1 OLD FITTING RECEIPT
31	400 WATT S.V LAMP	40	0	11	29.00	29	S.R PAGE-51 , VOL-II
32	400 WATT FLOOD LIGHT FITTING	10	69	01	78.00	78	S.R PAGE-39 , VOL-I1 OLD LIGHT RECEIPT
33	60 WATT LED FITTING	78	320	381	17.00	17	S.R PAGE-93 , VOL-IV
34	150 WATT M.V FITTING	08	0	0	8.00	08	S.R PAGE-03 , VOL-III
35	150 WATT HELOGIN LAMP	05	0	03	2.00	02	S.R PAGE-31 , VOL-III
36	80 WATT M.V LAMP	30	0	0	30.00	30	S.R PAGE-43 , VOL-III
37	SEMI HIGH MAST LED STREET LIGHT	0	30	30	0.00	0	S.R PAGE-67 , VOL-III
38	2X36 WATT CFL FITTING	26	0	05	21.00	21	S.R PAGE-91 , VOL-III
39	90 WATT LED FITTING	108	100	208	0.00	0	S.R PAGE-123 , VOL-III
40	70 WATT S.V FITTING	22	158	17	163.00	163	S.R PAGE-161 , VOL-III OLD FITTINGS RECEIPT

41	15 WATT CEILING LIGHT	0	10	10	0.00	0	S.R PAGE-164 , VOL-III
42	18 WATT LED TUBE FITTING	0	21	21	0.00	0	S.R PAGE-165 , VOL-III
43	36 WATT CFL LAMP	323	150	258	215.00	215	S.R PAGE-181 , VOL-III
44	HIGH MAST TIMER	23	20	14	29.00	29	S.R PAGE-11 , VOL-IV
45	45 WATT LED FITTING	0	69	69	0.00	0	S.R PAGE-213 , VOL-III
46	160 WATT LED FITTING	0	80	71	9.00	09	S.R PAGE-217 , VOL-III
47	18 WATT LED TUBE FITTING	0	50	04	46.00	46	S.R PAGE-03 , VOL-IV
48	HIGH MAST CONTRATORS	20	10	07	23.00	23	S.R PAGE-19 , VOL-IV
49	3 PHASE MCB	18	15	0	33.00	33	S.R PAGE-27 , VOL-IV
50	BLEECHING POWDER	402	600	786	216.00	216	S.R PAGE-77 , VOL-18 , BAGS
51	MALARIA OIL	1010	30000	20380	10630.00	10630	S.R PAGE-39 , VOL-17
52	BLACK PHYNILE	720	800	845	675.00	675	S.R PAGE-49 , VOL-14 , LITRES
53	DUSTBIN 50 LTRS	20	130	07	143.00	143	S.R PAGE-65 OF DUSTBIN ,
54	DUSTBIN 80 LITRS	71	65	34	102.00	102	S.R PAGE-65 OF DUSTBIN
55	DUSTBIN 240 LITRS	61	200	102	159.00	159	S.R PAGE-65 OF DUSTBIN
56	WHEEL BAR	40	0	0	40.00	40	S.R PAGE-65 , VOL-19

Comments
O.S PAGE NO-52 .
PHYSICAL VERIFICATION OF STOCK AND STORE :-

It is revealed from the Stock registers that Physical verification of Stock and store has been conducted on 7.4.16. But, as per Rule 97(7)(a) of odisha Municipal Rules, physical verification of stock and store should be conducted twice in a year. Besides it was also noticed that there is no permanent stock register has been maintained for some valuable items like computer , fans , almirah , vehicles , chair , table etc . No steps has been taken by the local authority for maintenance of a permanent stock register for that materials .

In response to objection statement the local authority conducted a physical verification of present position of permanent stock and furnished a position statement of that articles . But permanent stock register was not maintained and produced to audit .

Hence, the E.O, Rayagada Municipality is requested to do the needful and compliance be reported to audit.

O.S PAGE NO-53 .
NON-MAINTENANCE OF DEAD/PERMANENT 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 O.G.F.R. 6 showing the number of items received, the number of items disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

Further, as per Rule 97(3) (e) of Odisha Municipal (Accounts) Rules, period end procedure should be followed for compilation of details of closing stock for recording the consumption of stores at the end of each month as in Form ST. While doing so obsolete, unserviceable and defective inventory may be indicated in the statement of closing stock. It came to the notice of audit that the auditee Institution has not maintained Stock Register for dead/permanent stock of the institution. The reason for lapse in maintenance of stock register could not be furnished to audit . Instead this Stock Register , the position of computers , printers , xerox machine and other valuable articles in the Municipality was furnished in this Audit Report as per position furnished by the local authority by conducting the spot position after issue of audit objection statement . For which the page of the stock register could not be reflected in the above stock position .

In response to objection statement , the local authority agreed to maintain the permanent stock register .

Hence, the present E.O and staffs are suggested that the same may be maintained and compliance may please be reported to audit .Failing which the concerned officials will be responsible for any missing / loss of that stock .

PARA: 7 INVESTMENT

Rayagada 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	25500.00	0.00	25500.00	0.00	31-03-2017	25500.00	31-03-2017	25500.00	0.00	POSITION FURNISHED AS PER LAST A.R .
	GRAND TOTAL	25500.00	0.00	25500.00	0.00		25500.00		25500.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

O.S PAGE NO-54 .

NON MAINTENANCE OF INVESTMENT REGISTER :-

In spite issue of objection statement and verbal request the investment Register and File was not produced to audit for checking the present position of Investment. No Investment has been encashed and invested during the year ,2016-17 .

However, as per last Audit Report the details of the investment position was furnished below.

DETAILS OF INVESTMENT POSITION FOR 2015-16.			
SL NO	PARTICULARS	RATE OF INTEREST	AMOUNT
1	FDR NO- C/A-007969/02.09.1968	5.75%	10000
2	FDR NO- C/A-007970/02.09.1968	5.75%	10000
3	FDR NO- C/A-007992/02.09.1968	5.75%	4000
4	FDR NO- C/A-007997/02.09.1968	5.75%	500
5	District milk union and chilling plant, Koraput	0.00%	1000
	TOTAL		25500

In spite of repeated suggestion given by the last and previous audit the Investment Register could not be made available to audit. On issue of objection memo, the local authority replied that the Investment Register will be produced to next audit . Hence once again the E.O is advised to take necessary steps for maintenance of same Register and produced to the next audit. Since inspite of repeated suggesstion by the audit no records /documents is produce to audit year after year in support of the investment made for Rs.25500.00 it is construed that there is no records against the investment made for Rs.25500.00. Therefore, the amount of Rs.25500.00 shown as investment in different FDR is treated as loss to the auditee Institution.

Since during taking over charge from his predecessor the present E.O has not enquired into the matter the entire amount of Rs 25,500.00 is suggested for recovery from present E.O.Smt.Shanti Prabha Pradhan,OAS-I.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Smt. Shanti Prabha Pradhan,OAS-I	EO	At-E.O, Rayagada Municipality, PO, Dist-Raya gada	25500.00

PARA: 8 ADVANCE

Rayagada Municipality - 2016-2017

Sno	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	3348797.10	23531510.00	26880307.10	23724910.00	31-03-2017	3155397.10	31-03-2017	3155397.10	0.00	
	GRAND TOTAL		3348797.10	23531510.00	26880307.10	23724910.00		3155397.10		3155397.10	0.00	

Comments :

O.S PAGE NO-55 .

DETAILS OF THE OUTSTANDING ADVANCE :-

Details of the outstanding advances as on 31.03.2017 has been worked out on basing upon the last A.R No-267122/AR/2016-17 , Advance Ledger for the year,2016-17 which has been maintained by the Rayagada Municipality and Accountant Cash Books of the Municipality . The details of the same is furnished below .

DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2017 OF RAYAGADA MUNICIPALITY .					
SL. NO	NAME OF THE ADVANCE HOLDER	VR.NO./DT.	AMOUNT	PURPOSE	
	UPTO 2003-04				
1	RMCS RAYAGADA	553/01.03.84	2540	Supply of Cement	
2	S.M.Ganga Rao	424/20.10.82	1000	Repair of chairs	
3	M/S Krishna Trading Co.	245/07.08.91	7500	Purchase of Sintex	
4	M/S Mahendra Motor Garrage	386/27.08.93	5000	Repair of Office Jeep	
		437/NIL	6000	Repair of Office Jeep	
5	HPC Ltd	613/11.03.96	9121	Purchase of Bitumen	
7	M.M.Patra	114/26.06.71	200	For SLAB	
		156/21.07.71	58	Purchase of MS Rod	
		194/11.08.71	10.83	Purchase of MS Rod	
		437/29.01.72	100	Purchase of MS Rod	

		34/21.04.72		6	Repair of Octroi Gate	
		370/01.11.72		100	Repair of Octroi Gate	
8	N.B.Swamy	82/08.06.65		13.12	Purchase of MS Rod	
		68/21.05.66		7.35	Purchase of MS Rod	
		90/15.06.66		71.3	Purchase of MS Rod	
		91/15.06.66		270	Transportation of MS Rods	
9	T.V.S .Bhaskar Rao	384/17.01.68		199	Purchase of MS Rod	
		NIL/01.04.68		100	Purchase of MS Rod	
10	P.C.Pradhan	270/30.07.81		361.41	TA Advance	
		75/07.05.82		1500	Delhi Tour	
11	S.N.Dash	423/18.11.86		977	Pay Advance	
12	R.K.Padhi	161/03.07.84		440	TA Advance	
13	P.Rama Rao	312/24.11.66		1000	Pucca Drain in Karan Sahi	
		342/20.12.69		500	Pucca Drain in Karan Sahi	
14	M.D.Mohan	31/18.04.75		4000	A/R to M.E & E.O Qtr	
15	Ranga Mohanty	323/20.09.72		200	Townhall Repair	
16	A.K.Segal	87/12.05.75		100	Extension of Drain W. No-8 & 10	
17	Laxman Sahu	39/15.04.76		1000	Const of Townhall Varandah	
		433/24.09.76		1000	Const of Townhall Varandah	
		501/16.12.79		1000	Const of Townhall Varandah	
18	G.Appa Rao	65/27.04.83		4000	Const of school building in W. No-4	
		207/07.07.83		1000	Const of school building in W. No-4	
19	A.K.Pradhan	633/27.02.98		900	Const of sign board	
20	Haripriya Panigrahi	296/04.08.72		355.62	const of chairs	
21	Ganga Rao	06/05.04.60		1306	const of drains	
22	B.M.Joshi	342/04.08.72		3851.5	const of Townhalls	

23	A.C.Nayak	600/05.03.90	742	Const of drain work from Rama Takies jn to Paika street
24	Krishna Panigrahi	613/30.03.90	2500	Const of RCC culvert at guard wall SBI old road
		654/31.03.90	1500	Repair of Slaughter house
25	Kadraka Gangadhar	50/17.04.89	2000	Const. of school Building
26	J.C Nayak	298/21.08.79	160	Phanji Kanga Case
27	N.V.R Sharma	87/07.01.82	200	Case No-26/76
		573/11.01.83	500	To go to H.C matter
		729/03.03.83	900	To go to H.C matter
28	V.S Raju	575/15.02.90	600	OSC 21/89, K.S Kumundan
		52/19.04.90	1010	OSC 21/89, K.S Kumundan
29	P.C Dash	240/12.08.87	300	H.C Case No-946/86
30	Jagnnath Patnaik	44/10.04.92	300	OSC 6182/91
		91/18.05.95	1000	OSC 2162/95-96
31	D.K Murty	838/04.02. 2000	650	Filling of 43 Nos mutation case
32	V.V.S Rama Rao	395/14.09.76	250	Repair of Chekaguda Road
33	A.K Nanda	499/09.10.00	3000	Legal Expr. In Case No-OSC/368 vs Visaka Fire Rope Ltd.
34	K.K Thakkar	676/13.11.03	300	Court Fees of Case No-141/03
35	Agro Engg. (Mechanical Devp.)	182/08.07.73	1000	Building Materials
		214/09.08.73	1059	Building Materials
		440/08.11.73	529	Building Materials
		453/01.01.74	535	Building Materials
36	Executive Engineer (Mechanical)	138/ -	37676.97	Street Light extension
		188/02.07.83	28904	Street Light extension
37	Executive Engineer (PHD)	168/08.08.69	8355	Water Supply
		263/10.10.69	871	Water Supply
		346/03.12.69	3600	Water Supply

		79/18.05.72	4500	Water Supply in W. No-10	
		189/02.07.83	9860	Water Supply in W.No-10	
38	Executive Engineer(PHD, Koraput)	308/07.09.91	21000	Water Stand post in Indira Nagar	
		341/28.09.91	31707	Installation of Tubewell at Utkalma nagar(Out Of ITDA)	
		553/10.12.92	13000	Shifting of Water stand post	
	TOTAL		234297.10		
	FOR 2004-05				
1	K.K Thakar, Advocate	710/30.10.04	100	Advocate fees	
	TOTAL		100		
	FOR 2005-06				
1	M.S Padhy, Tailoring teacher	1113/29.3.06	2500	Utkal Divas	
	TOTAL		2500		
	FOR 2006-07				
1	Chandra Sekhar Ratha, TC	261/28.6.06	10000	Const. of puja mandap at sweeper colony	
		57/4.11.06	20000	Gajapati Statue renovation	
2	Smt. J. Gouri, Secy, Ashajyoti S.H.G	503/15.11.06	20000	Const. of prayer hall.	
	TOTAL		50000		
	FOR 2007-08				
1	M/S Tapasya, Bhubaneswar	703/14.11.07	50000	IHSDP Training	
		705/14.11.07	50000	IHSDP Training	
		881/22.01.08	50000	IHSDP Training	
2	Alekha Chandra Dhala, Contractor	636/16.10.07	50000	Water supply	
	TOTAL		200000		
	FOR 2008-09				

1	K.K Thakar, Advocate	856/19.12.08	2000	Advocate fees	
2	Prakash Chandra Patnaik, advocate	752/3.12.08	1000	Advocate fees	
TOTAL			3000		
FOR 2009-10			0		
FOR 2010-11					
1	Prakash Chandra Patnaik, advocate	173/03.06.10	1500	Advocate fees	
2	Prakash Chandra Patnaik, advocate	726/11.11.10	2000	Advocate fees	
TOTAL			3500		
FOR 2011-12					
1	Prakash Chandra Patnaik, advocate	314/19.7.11	1000	Advocate fees	
TOTAL			1000		
FOR 2012-13					
1	Prakash Chandra Patnaik, advocate	96/18.5.12	1500	Advocate fees	
TOTAL			1500		
FOR 2013-14 and 2014-15			Nil		
For 2015-16					
1	Chandra Sekhar Ratha, TC	751/09.11.15	37000	NFSA	S.M. Patajosi, Ex-E.O
2	BRAJASUNDAR NAIK, ADVOCATE	524/12.08.15	2000	Legal Fees	S.M. Patajosi, Ex-E.O
3	Kadraka Guduli Wadraka	420/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi, Ex-E.O
4	B.Chandra	421/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi, Ex-E.O
5	R.Kulsika	422/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi, Ex-E.O

6	Drona Kumar Mandangi	423/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
7	Bidika Shrinu	424/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
8	Raj Mandaingi	425/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
9	Kati kondagiri	426/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
10	Preska Rupa	427/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
11	Tadingi Almati	428/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
12	Nachika Almati	429/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
13	Himirika Narisihi	430/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
14	Nandai Miniaka	431/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
15	Miniaka Lachhi	432/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
16	Kondagiri Mala	433/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
17	Kulsika Situru	434/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
18	Palaka Mohan	435/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
19	Umesh Majhi	436/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
20	Kantu	437/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
21	Himirika Mohan	438/14.07.2015	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
22	Krusaka Pola	941/01.02.2016	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
23	Lachika Rukuna	942/01.02.2016	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O

24	Kadraka Nija	943/01.02.2016	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
25	Naraka Abasha	944/01.02.2016	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
26	Kuni Kulusika	945/01.02.2016	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
27	Minika Dai	946/01.02.2016	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
28	Kulusika Uma	947/01.02.2016	10000	Fire Proof Roofing Project under MLALAD (2012-13)	S.M. Patajosi,Ex-E.O
29	Kalabati Paricha	982/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
30	Namita pradhan	983/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
31	Laxmi Nayak	984/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
32	Ravella Jamuna	985/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
33	Antari Raghupati	995/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
34	Badu Padma	997/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
35	Laxmi Narayan Bahuk	1007/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
36	Sapari Savitri	1008/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
37	Savitri Pradhan	1009/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
38	Badi Lachana	1010/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
39	Antari Surendra	1011/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
40	Badani Parvati	1012/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
41	Rawali Srinu	1013/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O

42	Tula Bahuka	1014/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
43	Sapari Krishna	1015/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
44	Badu Bahuka	1016/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
45	Gella Bahuka	1017/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
46	Padalap Laxmi	1018/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
47	Antari Ramesh	1019/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
48	Sapari Lachana	1020/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
49	Badu Chandrama	1021/10.02.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
50	Mani Kadraka	1319/29.03.2016	10000	Fire Proof Roofing Project under MLALAD (2015-16)	S.M. Patajosi,Ex-E.O
		TOTAL :-	519000		
		FOR 2016-17 :-			
1	P.Balaraju,S.I	396/27.08.16	48500	Repair of Tractor & JCB	S.M. Patajosi,Ex-E.O
		697/2712.16	30000	For ban of polythin bags .	S.M. Patajosi,Ex-E.O
		916/21.03.17	30000	Purchase of Tyre	S.M. Patajosi,Ex-E.O
		918/21.03.17	20000	Purchase of fuel for vehicles	S.M. Patajosi,Ex-E.O
2	G.V Ramaya,Peon	105/10.05.16	1000	Permanent Advance	S.M. Patajosi,Ex-E.O
		949/28.03.17	10000	Permanent Advance	S.M. Patajosi,Ex-E.O

3	Chandra Sekhar Ratha, TC	895(1) / 08.03.17	600000	Disbursement of OAP for 3/17	S.M. Patajosi,Ex-E.O
		895(2) / 08.03.17	600000	Disbursement of OAP for 3/17	S.M. Patajosi,Ex-E.O
		895(3) / 08.03.17	640000	Disbursement of OAP for 3/18	S.M. Patajosi,Ex-E.O
		935/27.03.17	141000	Disbursement of Harischandra Sahayata Yojana	S.M. Patajosi,Ex-E.O
		936/27.03.17	20000	For Jalachhatra	S.M. Patajosi,Ex-E.O
		TOTAL :-	2140500		
		GRAND TOTAL :-	3155397.10		

YEARWISE BREAK UP :-

The yearwise break of outstanding advances as on 2016-17 is furnished below .

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE AS ON 31.03.2017		
YEAR	OUTSTANDING ADVANCE	REAMRKS
UPTO 2003-04	234297.10	
2004-05	100	
2005-06	2500	
2006-07	50000	
2007-08	200000	
2008-09	3000	
2009-10	0	
2010-11	3500	
2011-12	1000	
2012-13	1500	

2013-14	0
2014-15	0
2015-16	519000
2016-17	2140500
TOTAL	3155397.10

DETAILS OF ADJUSTMENT DURING 2016-17 :-

The details of the adjustment which has been made during the financial year ,2016-17 is furnished below .

DETAILS OF ADJUSTMENT OF ADVANCES DURING THE ACCOUNTING YEAR, 2016-17					
SL. NO	NAME OF THE ADVANCE HOLDER	REF. TO VR. NO./ DT. OF ADVANCE PAYMENT	REF. TO VR. NO./ DT. OF ADVANCE ADJUSTMENT	AMOUNT ADJUSTED	PURPOSE
1	2	3	4	5	6
1	C.S Rath, T.C	1269(1)/14.03.16	144/26.05.16	500000	OAP disbursement
		1269(2)/16.03.16	144/26.05.16	600000	OAP disbursement
		1269(3)/18.03.16	144/26.05.16	639600	OAP disbursement
		1269(4)/30.03.16	144/26.05.16	263300	OAP disbursement
2	P. Balaraju,S.I	1302/18.03.16	43/07.04.16	20000	Purchase of POL
3	G.V Ramaya ,T.C	637/05.10.15	145/27.05.16	10000	Meeting of elected members
		1158/03.03.16	104/10.05.16	1000	P.A
4	N. Sahu, Accountant	930/22.01.16	144(1)/27.05.16	10000	Republic Day
5	Kadraka Relli	952/03.02.2016	211/30.06.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
6	Kadraka Bursa	953/03.02.2016	186/22.06.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)

7	Tadaingi Appana	954/03.02.2016	210/30.06.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
8	Antari Apana	986/10.02.2016	546/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
9	Mari Laxmi	987/10.02.2016	529/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
10	Badu Tamana	988/10.02.2016	541/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
11	Antari Raji	989/10.02.2016	530/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
12	Antari Jogulu	990/10.02.2016	533/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
13	Badu Sureya	991/10.02.2016	528/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
14	G. RamU	992/10.02.2016	527/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
15	K Sankar Rao	993/10.02.2016	539/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
16	Antari Chandram	994/10.02.2016	531/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
17	Antari Dharma	996/10.02.2016	540/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
18	Badu Ananda	998/10.02.2016	544/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
19	Jani Suresh	999/10.02.2016	534/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
20	Mari Deviamma	1000/10.02.2016	545/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
21	Mari Adinarayana	1001/10.02.2016	537/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)

22	Antigala Sankari	1002/10.02.2016	532/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
23	Mari Apana	1003/10.02.2016	543/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
24	Antari Ananda	1004/10.02.2016	535/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
25	Jani Trinath	1005/10.02.2016	536/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
26	Mari Lachama	1006/10.02.2016	538/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
27	Jani Subhadra	1022/10.02.2016	542/21.10.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
28	Gouri Kandagiri	1316/29.03.2016	240/04.07.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
29	Kotana Kadraka	1317/29.03.2016	213/30.06.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
30	Name Kadraka	1318/29.03.2016	242/04.07.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
31	Surama Jakaka	1320/29.03.2016	241/04.07.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
32	Miniaka Raina	1321/29.03.2016	243/04.07.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
33	Kameswar Kadraka	1322/29.03.2016	212/30.06.16	10000	Fire Proof Roofing Project under MLALAD (2015-16)
34	P. Balaraju,S.I	44/07.04.16	102/10.05.16	20000	Purchase of POL
		103/10.05.16	128/23.05.16	20000	Purchase of POL
		127/23.05.16	169/10.06.16	20000	Purchase of POL
		170/10.06.16	270/05.07.16	20000	Purchase of POL

		271/05.07.16	312/01.08.16	20000	Purchase of POL
		313/01.08.16	325/04.08.16	20000	Purchase of POL
		326/04.08.16	422/09.09.16	20000	Purchase of POL
		423/09.09.16	457/01.10.16	20000	Purchase of POL
		458/01.10.16	547/22.10.16	20000	Purchase of POL
		548/22.10.16	599/11.11.16	20000	Purchase of POL
		600/11.11.16	648/02.12.16	20000	Purchase of POL
		649/02.12.16	724/05.01.17	20000	Purchase of POL
		672(2)/14.12.16	843/18.02.17	20000	Chaiti Parab
		696(4)/24.12.16	844/18.02.17	3000	PMAY
		725/05.01.17	726/05.01.17	20000	Purchase of POL
		727/05.01.17	728/05.01.17	20000	Purchase of POL
		729/05.01.17	811/09.02.17	20000	Purchase of POL
		812/09.02.17	857/23.02.17	20000	Purchase of POL
		858/23.02.17	917/21.03.17	20000	Purchase of POL
35	G.V Ramaya ,T.C	147/27.05.16	492/05.10.16	10000	P.A
		275/20.07.16	408/08.09.16	12910	Repair of Hydrolic
		389/25.08.16	854/23.02.17	50000	LSG Day,16
		493/05.10.16	670/13.12.16	10000	P.A
		671/13.12.16	948/28.03.17	10000	P.A
		672(6)/14.12.16	843/18.02.17	10000	Chaiti Parab
36	C.S Rath, T.C	46/07.04.16	111/11.05.16	1728000	OAP disbursement
		62/27.04.16	143/26.05.16	50000	Harischandra Yojana
		112/11.05.16	179/13.06.16	1750000	OAP disbursement

		142/26.05.16	280/20.07.16	50000	Harischandra Yojana
		180/13.06.16	426/14.09.16	1831300	OAP disbursement
		274/14.07.16	426/14.09.16	1869700	OAP disbursement
		281/20.07.16	556/27.10.16	50000	Harischandra Yojana
		355/08.08.16	426/14.09.16	1866100	OAP disbursement
		390/25.08.16	769/13.01.17	50000	LSG Day,16
		411/08.09.16	557/27.10.16	50000	Harischandra Yojana
		427/14.09.16	716/03.01.17	1851200	OAP disbursement
		515/07.10.16	934/27.03.17	50000	Harischandra Yojana
		522/07.10.16	716/03.01.17	1851200	OAP disbursement
		560/28.10.16	934/27.03.17	50000	Harischandra Yojana
		602/14.11.16	716/03.01.17	1851200	OAP disbursement
		672/14.12.16	843/18.02.17	40000	Chaiti Parab
		683/15.12.16	716/03.01.17	1845200	OAP disbursement
		696(2)/24.12.16	844/18.02.17	121000	PMAY
		730/06.01.17	879/03.03.17	1845200	OAP disbursement
		810/08.02.17	879/03.03.17	1840000	OAP disbursement
37	B Bissoi , T.C	308/28.07.16	379/22.08.16	10000	Purchase of Cutter
		327/04.08.16	410/08.09.16	90000	Purchase of Liveries
38	D.P Patanaik,J.E	372/17.08.16	770/13.01.17	10000	Indipendence Day,16
		672(2)/14.12.16	843/18.02.17	40000	Chaiti Parab
		696(1)/24.12.16	844/18.02.17	52000	PMAY
39	R.R Behera ,J.E	672(1)/14.12.16	843/18.02.17	20000	Chaiti Parab

		696(3)/24.12.16	844/18.02.17	13000	PMAY
40	Samapika Patra, C.O	672(5)/14.12.16	843/18.02.17	20000	Chaiti Parab
41	B. Kiran , J.Assiistant	696(5)/24.12.16	844/18.02.17	10000	PMAY
		779/20.01.17	857/23.02.17	10000	Republic Day,2017
		781/25.01.17	857/23.02.17	10000	Republic Day,2017
			TOTAL :-	23724910.00	

UNSECURED ADVANCE :-

As per rule 42 of OPSA Rules 2002 , the advance paid in a particular accounting year should be adjusted in that year. Though the advance was paid during 2015-16 ,those have not been adjusted till 31.3.17 is treated as unsecured advance . It is learnt from the year wise break up of outstanding advance as furnished above that advance of Rs. 519000.00 is outstanding relating to the accounting year 2015-16 . As per the Finance Deptt. Lt. No.2221/ F. Dt. 8.03.2002, any advance remaining un-adjusted for more than one year without any valid reason is un-secured advance & can be treated as loss to the Govt. and that is to be surcharged. As per Letter No.15179/dated.28.09.2013 of the Director,DLFA,Odisha , the advance remaining outstanding for more then one year is to be suggested for recovery against both the advance sanctioning Authority & the advance holder at an equal share.As an mount of Rs.4,82,000/- is outstanding against the MLALAD beneficiaries under the Fire Proof Roofing Project suitable steps may kindly be taken to recover the same from them failing which the said amount of Rs.4,82,000/- is suggested for recovery from the sanctioning Authority.

It is seen from the outstanding advance position for the year,2015-16 , advance of Rs. 519000.00 is outstanding for adjustment as on 31.03.2017 . Hence , Rs.519000.00 is suggested for recovery from the following officials responsible .

1- Sri S.M Patjoshi, Ex-E.O ---- Rs.500500.00 (4,82,000+18500)

2- Sri C.S Rath, T.C-----Rs. 18500.00

TOTAL - Rs. 519000.00

However , the local authority is advised to take special action for adjustment of outstanding advances and compliance may be reported to audit .

UNCLASSIFIED ADVANCE :-

There is no unclassified advance in this Municipality as noticed from the Advance Ledger of this Municipality . Hence the action of the E.O in this regards is praise worthy .

O.S PAGE NO-57 .

NON MAINTENANCE OF OUTSTANDING ADVANCE LEDGER :-

The outstanding advance ledger has not been maintained by this Municipality . As per Rule - 140 , the outstanding register in Form No-XIX must be maintained in the Municipality .In spite issue of objection

statement the local authority could not be able to produce the same till the close of audit .

However , the same may be maintained in up to dated and produced to next audit .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O- JODDA DIST-KEONJHAR	500500.00
2	SRI CHANDRA SEKHAR RATH	T.C	RAYAGADA MUNICIPALITY , RAYAGADA .	18500.00

PARA: 9 GRANTS

Rayagada 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	90878628.00	234380080.00	325258708.00	164534424.00	31-03-2017	160724284.00	
	GRAND TOTAL	90878628.00	234380080.00	325258708.00	164534424.00		160724284.00	

Comments :

The details of the grant position of Rayagada Municipality for the year , 2016-17 as worked out by audit from the records made available and on basing of the last Audit Report is furnished below .

DETAILS OF THE GRANT STATEMENT OF RAYAGADA MUNICIPALITY FOR THE YEAR ,2016-17											
SL.NO.	HEAD OF A/C	G.O NO./ DATE	O.B AS ON 01.04.16	RECEIPT DURING ,2016-17			TOTAL	EXPR. DURING ,2016-17			C.B AS ON 31.03.17
				GRANT	M.C	TOTAL RECEIPT	GRANT	M.C	TOTAL		
1	2	3	4	5	6	7	8	9	10	11	12
A	RECURRING GRANTS :-										
1	Road Maintenance(M.V.Tax)	24513/19.10.16		2629000							
		2767/06.02.17		2629000	0						
		TOTAL	1504894	5258000	0	5258000	6762894	3990166	0	3990166	2772728
2	Compensation & Assignment to local Bodies	11018/06.05.16		8926000	0						
		16242/04.07.16		17854000	0						
		21555/09.09.16		75600	0						
		26520/11.11.16		13390000	0						
		29620/19.12.16		14132000	0						
		4210/23.02.17		13004000	0						

		4475/25.02.17		13000	0						
		6095/17.03.17		11750000	0						
		7517/30.03.17		384000	0						
		TOTAL	0	79528600	0	79528600	79528600	64749950	0	64749950	14778650
		TOTAL OF RECURRING GRANT	1504894	84786600	0	84786600	86291494	68740116	0	68740116	17551378
B	NON-RECURRING GRANT :-										
1	Public Toilet		3219457	0	0	0	3219457	0	0	0	3219457
2	Entertainment Grant		111000	0	0	0	111000	0	0	0	111000
3	Performance based incentive Grant	110422/25.08.16	2826311	5000000	0	5000000	7826311	0	0	0	7826311
4	Maint. Of Non-Residential Building	979/13.01.17	540650	474000	0	474000	1014650	738701	0	738701	275949
5	Maint. Of Road & Bridge	964/13.01.17	0	3861000	0	3861000	3861000	712993	0	712993	3148007
6	Data base Management		105567	0	0	0	105567	0	0	0	105567
7	13th FCA Grant		1321708	0	0	0	1321708	0	0	0	1321708
8	14th FCA Grant	17974/25.07.16		13819000							
		30190/26.12.16		13819000							
		6950/24.03.17		27294000							
		TOTAL	15372063	54932000	0	54932000	70304063	37250612	0	37250612	33053451
9	Maint. Of Capital Assets	26542/11.11.16		458000	0						
		3270/10.02.17		457000	0						

		TOTAL	915000	915000	0	915000	1830000	1442062	0	1442062	387938
10	Creation of Capital Assets	26534/11.11.16		960000	0						
		2779/06.02.17		960000	0						
		TOTAL	1386000	1920000	0	1920000	3306000	2267001	0	2267001	1038999
11	General performance Grant		0	0	0	0	0	0	0	0	0
12	Matsyajibi Basagraha Yojana		675000	0	0	0	675000	495000	0	495000	180000
13	Road Development Grant	29171/13.12.16		899000	99889	998889					
		29174/13.12.16		671000	74556	745556					
		29177/13.12.16		2491000	276778	2767778					
		3287/10.02.17		191000	21222	212222					
		3290/10.02.17		142000	15778	157778					
		3293/10.02.17		528000	58667	586667					
		TOTAL	1317771	4922000	546890	5468890	6786661	1719170	546890	2266060	4520601
14	Special Problem Fund	501/16.04.16		500000	0						
		496/16.04.16		1000000	0						
		TOTAL	1583446	1500000	0	1500000	3083446	949162	0	949162	2134284
15	MPLAD		1645879	0	0	0	1645879	1359192	0	1359192	286687
16	MLALAD	1815/21.10.16		2000000	0						
		148/14.03.17		450000	0						
		TOTAL	4246801	2450000	0	2450000	6696801	2809540	0	2809540	3887261

17	Development of Park & Greenery		0	0	0	0	0	0	0	0	0
18	BRGF		1310052	0	0	0	1310052	1012176	0	1012176	297876
19	Biju KBK	971/13.05.16		10000000	0						
		1948/09.12.16		20000000	0						
		TOTAL	19421203	30000000	0	30000000	49421203	17127064	0	17127064	32294139
20	Const. of AWC Building		1142791	0	0	0	1142791	318923	0	318923	823868
21	Devolution Fund	16230/04.07.16		9836000	0						
		2600/03.02.17		9835000	0						
		TOTAL	16694326	19671000	0	19671000	36365326	19421984	0	19421984	16943342
22	Const. of Boundary Wall		89202	0	0	0	89202	0	0	0	89202
23	Dist. Innovation Fund		0	0	0	0	0	0	0	0	0
24	Spl. Development Prog.		618157	0	0	0	618157	445636	0	445636	172521
25	Protection & Conservation of Dying Water Bodies		2000000	0	0	0	2000000	0	0	0	2000000
26	SMID		5000	0	0	0	5000	0	0	0	5000
27	EST & P (NULM)	11468/11.05.16		372000	0						
		13105/31.05.16		248000	0						
		13707/07.06.16		506200	0						
		TOTAL	1109332	1126200	0	1126200	2235532	1333172	0	1333172	902360
28	SEP(I) & G		210466	0	0	0	210466	54383	0	54383	156083

29	CB & T(NULM)	11468/11.05.16		108000	0						
		13105/31.05.16		72000	0						
		TOTAL	-78787	180000	0	180000	101213	101213	0	101213	0
30	SUH (NULM)	2127/3.11.16		1420000	0						
		63/06.01.17		1065750	0						
		TOTAL	-979974	2485750	0	2485750	1505776	1505776	0	1505776	0
31	Swachha Bharat Mission	4637/22.03.16	9303173	4006530	0	4006530	13309703	1107260	0	1107260	12202443
32	SJSRY		209477	0	0	0	209477	209477	0	209477	0
33	District Mineral Fund	1779/17.11.16	0	15000000	0	15000000	15000000	9061	0	9061	14990939
		TOTAL OF NON RECURRING GRANT	86321071	148443480	546890	148990370	235311441	92389558	546890	92936448	142374993
C	OTHER GRANTS :-										
1	Election		399562	0	0	0	399562	545750	0	545750	-146188
2	Basic Urban Service		425305	0	0	0	425305	0	0	0	425305
3	Harischandra Yojana	714/18.08.16		200000	0						
		1006/27.12.16		50000	0						
		TOTAL	161000	250000	0	250000	411000	299000	0	299000	112000
4	NFBS		644000	900000	0	900000	1544000	1060000	0	1060000	484000
5	NFSA		-78420	0	0	0	-78420	0	0	0	-78420
6	Census		5917	0	0	0	5917	0	0	0	5917
7	Electrical Charges		-4701	0	0	0	-4701	0	0	0	-4701
8	User End Metering of Water Supply		1500000	0	0	0	1500000	1500000	0	1500000	0

		TOTAL OF OTHER GRANTS :-	3052663	1150000	0	1150000	4202663	3404750	0	3404750	797913
		GRAND TOTAL :-	90878628	234380080	546890	234926970	325805598	164534424	546890	165081314	160724284

O.S PAGE NO-56 TO 56 .

NON-UTILISATION OF GRANTS :-

As per Rule-171 of the OGFR Vol-I and instruction contained in the sanction order scheme funds are to be utilized in the year of receipts and unutilized funds either be refunded to the sanctioning authority or utilized in subsequent years with prior approval of the competent authority. It is seen that out of total available grants of Rs.325258708.00, during 2016-17, only a sum of Rs.164534424.00 has been spent which comes to 50.59%. When the local authority was asked regarding such average expenditure, the E.O replied that as the some grants were received during last month of the financial year , it was not utilized during the same financial year. However, it has been utilised during 2017-18. The E.O is suggested to accelerate the pace of utilisation of grants so that, the very purpose of sanctioning of grants would be fulfilled. However, the, old grants may either be spent obtaining approval from the competent authority or be refunded to proper quarter, if there is no further scope of incurring expenditure.

The very purpose of sanction of the various grants by the Government is defeated if the grants remained unutilized for longer periods of time. Audit suggests that effective and efficient measures be taken by the Local Authority to utilize the various Grants effectively , efficiently and economically within a specific time frame by the sanctioning authorities or refund the said Grants to the funding Agency after expiry of due time so that the intended purpose of the Grants can be fulfilled and the benefit of the Schemes can be delivered .

In response to objection statement , E.O replied that " Some grants has been received during last quarter of the year . For which the same has not been utilized during the period 2016-17 . But the same has already been utilized during 2017-18 .

O.S PAGE NO-58 .

EXPENDITURE BEYOND STIPULATION PERIOD :-

As per Rule-171(3) (a) of OGFR the expression “reasonable time should ordinary be interpreted to mean one year from the date of issue of the letter sanctioning the grant even through the period extends beyond financial year. Immediately on the expiry of the period of one year from the date of sanction any unspent balance out of the grant should be duly surrendered to Govt. Also Rule-171 of OGFR , VOI-I and instruction contained in the sanction order scheme funds were to be utilized in the year of receipt . Un utilized fund if utilized fund if any may either be refunded to the Govt. or utilized in the subsequently year with prior approval of the Govt. But it could be seen from the above grant statement of this report a total sum of Rs. 6960251.00 has been spent out of previous year grants without obtaining fresh sanction from competent authority, in contravention to the above G.O which is highly irregular and objection able .The details of which are given below. Hence the local authority is advised to obtain the fresh sanction against the aforesaid grant to regularize the irregular expenditure .

SL. NO	HEAD OF ACCOUNT	AMOUNT
1	Maint. of Non-residential Building	264701.00
2	Maint. of Capital Assets	527062.00
3	Creation of Capital Assets	347001.00
4	MPLAD	1359192.00

5	MLALAD	359540.00
6	BRGF	1012176.00
7	Const. of AWC Building	318923.00
8	Special Development Prog.	445636.00
9	EST & P	206972.00
10	SEP(I) & G	54383.00
11	SJSRY	209477.00
12	Election	146188.00
13	Harischandra Yojana	49000.00
14	NFBS	160000.00
15	Use End Metering of Water Supply	1500000.00
	TOTAL	6960251.00

YRAR WISE BREAK UP OF THE UNSPENT GRANT :-

The Grant Register has not been maintained by the local authority properly . In response to the audit objection memo in this regards, the E.O remained silent. However, the E.O is requested to work out year wise break up of pending grants of Rs.160724284.00 as on 31.3.17 properly and compliance be reported to audit. However on basing of the last Audit Report and available records the year wise break up of the unspent grants is furnished below .

SL. NO	RELATED TO THE YEAR	AMOUNT
1	UP TO 2012-13	2130962.00
2	FOR 2012-13	2726160.00
3	FOR 2013-14	2679820.00
4	FOR 2014-15	8769427.00
5	FOR 2015-16	22384888.00

6	FOR 2016-17	122033027.00
	TOTAL	160724284.00

O.S PAGE NO-55 TO 56 .

POOR MAINTENANCE OF GRANT-IN-AID REGISTER :-

As per Rule-80 , the Grant Register should be maintained in proper format vide Form No-XLII . But it was noticed that the same register has not been maintained properly .

Hence , the local authority is advised to maintain the Grant Register properly as per From No-XLII hence forth .

In response to objection statement , E.O replied that the Register will be maintained properly .

PARA: 10 UTILISATION CERTIFICATE

Rayagada 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	139712781.00	164534424.00	304247205.00	182661858.00	31-03-2017	121585347.00	
	GRAND TOTAL	139712781.00	164534424.00	304247205.00	182661858.00		121585347.00	

Comments :

The details of the Utilisation Certificates submitted during the year ,2016-16 as worked out from the available records is furnished below .

DETAILS OF UTILISATION CERTIFICATE SENT DURING THE YEAR ,2016-17

SL.NO	NAME OF THE SCHEME	FOR THE YEAR	TO WHOM SENT	LT. NO.& DATE	AMOUNT OF U.C	REMARKS
1	2	3	4	5	6	7
1	Boundary Wall	2015-16	Tahasildar, Rayagada	5017/26.1016	360798	
2	M.V Tax	2015-16	H & UD Deptt.	3763/20.07.16	2381000	
3	M.V Tax	2016-17	H & UD Deptt.	122/19.01.17	1925602	
4	Creation of Capital Assets	2015-16	H & UD Deptt.	4357/26.08.16	1920000	
5	Maint. Of Capital Assets	2015-16	H & UD Deptt.	4685/24.09.16	822822	
6	Maint. Of Capital Assets	2015-16	H & UD Deptt.	5011/26.10.16	92178	
7	User End Metering of Water Supply	2015-16	H & UD Deptt.	7069/31.12.16	1500000	
8	Creation of Capital Assets	2016-17	H & UD Deptt.	116/19.01.17	881001	
9	Maint. Of Capital Assets	2016-17	H & UD Deptt.	118/19.01.17	458000	
10	Road Development	2015-16	H & UD Deptt.	3761/20.07.16	804444	
11	Road Development	2015-16	H & UD Deptt.	5015/26.1016	1149000	

12	Devolution of Funds	2015-16	H & UD Deptt.	4353/26.08.16	9798000
13	Devolution of Funds	2015-16	H & UD Deptt.	4687/24.09.16	5482669
14	Devolution of Funds	2016-17	H & UD Deptt.	5009/26.10.16	6087699
15	Devolution of Funds	2015-16	H & UD Deptt.	7064/03.12.16	2818100
16	Devolution of Funds	2016-17	H & UD Deptt.	114/19.01.17	1238603
17	Devolution of Funds	2016-17	H & UD Deptt.	973/18.03.17	4823001
18	Maint. Of Road & Bridge	2015-16	H & UD Deptt.	3143/27.05.16	3861000
19	14th FCA Grant	2015-16	H & UD Deptt.	3765/20.07.16	9669000
20	Maint. Of Non-Residential Building (14th FCA)	2015-16	H & UD Deptt.	4355/26.08.16	700000
21	14th FCA Grant	2015-16	H & UD Deptt.	4683/24.09.16	3900686
22	15th FCA Grant	2015-16	H & UD Deptt.	5007/26.10.16	3361568
23	16th FCA Grant	2016-17	H & UD Deptt.	5007/26.10.16	8828060
24	17th FCA Grant	2015-16	H & UD Deptt.	120/19.01.17	2191392
25	18th FCA Grant	2016-17	H & UD Deptt.	120/19.01.17	4651214
26	19th FCA Grant	2016-17	H & UD Deptt.	976/18.03.17	4222857
27	NULM	2014-15	H & UD Deptt.	2546/04.04.16	360753
28	NULM	2015-16	H & UD Deptt.	2546/04.04.16	983474
29	NULM	2014-15	H & UD Deptt.	3140/27.05.16	229332
30	NULM	2015-16	H & UD Deptt.	3140/27.05.16	57000
31	NULM	2016-17	H & UD Deptt.	3140/27.05.16	303335

32	NULM	2014-15	H & UD Deptt.	3758/20.07.16	20201
33	NULM	2015-16	H & UD Deptt.	3758/20.07.16	116125
34	NULM	2014-15	H & UD Deptt.	4689/24.09.16	8988
35	NULM	2015-16	H & UD Deptt.	4689/24.09.16	251269
36	NULM	2015-16	H & UD Deptt.	5394/11.11.16	1448500
37	NULM	2014-15	H & UD Deptt.	5534/25.11.16	25194
38	NULM	2015-16	H & UD Deptt.	5534/25.11.16	192838
39	MLALAD	2009-10	Deputy Director, DPMU,Rgd	2653/23.04.16	1487485
40	MLALAD	2010-11	Deputy Director, DPMU,Rgd	2653/23.04.16	1736604
41	MLALAD	2011-12	Deputy Director, DPMU,Rgd	2653/23.04.16	1930104
42	MLALAD	2012-13	Deputy Director, DPMU,Rgd	2653/23.04.16	1530000
43	MLALAD	2013-14	Deputy Director, DPMU,Rgd	2653/23.04.16	5936320
44	MLALAD	2015-16	Deputy Director, DPMU,Rgd	3990/29.07.16	1269492
45	MLALAD	2014-15	Deputy Director, DPMU,Rgd	5247/05.11.16	400000
46	MLALAD	2015-16	Deputy Director, DPMU,Rgd	5247/05.11.16	400000
47	BK BK	2011-12	Deputy Director, DPMU,Rgd	2650/23.04.16	92901
48	BK BK	2012-13	Deputy Director, DPMU,Rgd	2650/23.04.16	1000000

49	BKKB	2013-14	Deputy Director, DPMU,Rgd	2650/23.04.16	1332019
50	BKKB	2009-10	Deputy Director, DPMU,Rgd	3238/09.06.16	1036619
51	BKKB	2012-13	Deputy Director, DPMU,Rgd	3238/09.06.16	1136042
52	BKKB	2013-14	Deputy Director, DPMU,Rgd	3238/09.06.16	3050000
53	BKKB	2014-15	Deputy Director, DPMU,Rgd	3977/29.07.16	751755
54	BKKB	2011-12	Deputy Director, DPMU,Rgd	5262/05.11.16	762193
55	BKKB	2012-13	Deputy Director, DPMU,Rgd	5262/05.11.16	466674
56	BKKB	2013-14	Deputy Director, DPMU,Rgd	5262/05.11.16	140000
57	BKKB	2014-15	Deputy Director, DPMU,Rgd	5262/05.11.16	197745
58	BKKB	2015-16	Deputy Director, DPMU,Rgd	5262/05.11.16	2408995
59	Spl. Development Prog.	2014-15	Deputy Director, DPMU,Rgd	3245/09.06.16	2700000
60	Spl. Development Prog.	2012-13	Deputy Director, DPMU,Rgd	3980/29.07.16	962691
61	Spl. Development Prog.	2013-14	Deputy Director, DPMU,Rgd	3980/29.07.16	767800
62	Spl. Development Prog.	2012-13	Deputy Director, DPMU,Rgd	5256/05.11.16	46058
63	Spl. Development Prog.	2014-15	Deputy Director,	5256/05.11.16	399578

			DPMU,Rgd		
64	MPLAD	2014-15	Deputy Director, DPMU,Rgd	3987/29.07.16	460282
65		2014-15	Deputy Director, DPMU,Rgd	5259/05.11.16	780798
66	Spl. Problem Funds	2013-14	Deputy Director, DPMU,Rgd	3984/29.07.16	268135
67	Spl. Problem Funds	2013-14	Deputy Director, DPMU,Rgd	5253/05.11.16	31865
68	Pension/ Family pension to Non-LFS	2015-16	H & UD Deptt.	2660/23.04.16	600000
69	Compensation & Assignment to Local Bodies	2015-16	H & UD Deptt.	2658/23.04.16	11120000
70	Compensation & Assignment to Local Bodies	2016-17	H & UD Deptt.	3769/20.07.16	8926000
71	Pension/ Family pension to Non-LFS	2016-17	H & UD Deptt.	3771/20.07.16	2500000
72	Compensation & Assignment to Local Bodies(Pension)	2015-16	H & UD Deptt.	3773/20.07.16	5604707
73	Compensation & Assignment to Local Bodies(Honorarium)	2015-16	H & UD Deptt.	3767/20.07.16	86000
74	Compensation & Assignment to Local Bodies(Pension)	2015-16	H & UD Deptt.	5013/26.10.16	1173293
75	Compensation & Assignment to Local Bodies	2016-17	H & UD Deptt.	254/31.01.17	31244000

				TOTAL :-	182661858	
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YEAR WISE BREAK UP :-

The year wise break up of the pending U.C as on 31.03.2017 is furnished below .

YEAR WISE BREAKUP OF PENDING U.C AS ON 31.03.17		
YEAR	PENDING UC	REMARKS
Prior to 2010-11	945549	
2010-11	378800	
2011-12	199591	
2012-13	678476	
2013-14	1110197	
2014-15	11756400	
2015-16	11071282	
2016-17	95445052	
TOTAL	121585347.00	

O.S PAGE NO-59 TO 60 .

NON-SUBMISSION OF U.C :-

The pending UC amounting to Rs. 121585347.00 as on 31.03.2017 is found to be highly alarming. As per Rule 173 of OGFR Vol-1, UC to be submitted to proper quarter by 30th June of the succeeding year of expenditure. It is seen that against total UC amount of Rs. 304247205.00 for 2016-17, UC for only Rs. 182661858.00 has been sent during 2016-17 which comes to only 60.04%. When the E.O was asked through objection memo regarding such poor submission of UC , the local authority replied that the grants has been received at the end of the financial year. Hence, it was not utilised. However, the same has been utilised and U.C has been sent during 2017-18. Non-Submission of UCs in the respective financial year is a gross fiscal irregularity and could hinder the prospect for sanction of grants in future . Once again, the E.O. Rayagada Municipality is requested to submit the pending U.C for Rs.121585347.00 as soon as possible and compliance be reported to audit.

In response to objection statement , the local authority replied that "Some grants has been spent neck of the financial year . The U.c of the same has been sent during the year ,2017-18 . The U.C will be sent in proper quarter hence forth ."

O.S PAGE NO-59 .

POOR MAINTENANCE OF U.C REGISTER :-

The U.C Register has not been maintained properly . Hence , the local authority is advised to maintain the same properly hence forth .

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

O.S PAGE NO- 11 TO 12 .

PARA-11-1 :-MISAPPROPRIATION OF Rs.1240.00 DUE TO LESS/NON CREDIT OF COLLECTION AMOUNT :-

On checking of the collection receipt of shop license with reference to M.R Books and concern DCR of Sri Bipin Bihari Bissoi , T.C , it was noticed that a sum of Rs.1240.00 has been misappropriated due to non and less credit in the DCR of collected amount by Sri Bipin Bihari Bissoi , T.C . The details of the same is furnished below .

SL. NO	M.R NO AND DATE	DCR PAGE NO.	AMOUNT COLLECTED	AMOUNT TAKEN TO DCR.	NON/LESS CREDIT IN THE DCR .
1	47/14 DT.15.07.2016	-	720.00	-	720.00
2	41/20 DT.25.03.2017	160	1440.00	1200	240.00
3	45/22 ,46/22 & 47/22 DT.31.03.2017	-	5280.00	5000.00(BY ADJUSTMENT)	280.00
TOTAL :-			7440.00	6200.00	1240.00

Hence, the amount of Rs.1240.00 may be recovered from Sri Bipin Bihari Bissoi , T.C and compliance be reported to audit .

In response to objection memo the local authority agreed with the objection and replied that the amount of Rs.1240.00 will be recovered .

Hence , the objection raised by audit stands good .

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	620.00
2	SRI BIPIN BIHARI BISSOI	T.C	T.C , RAYAGADA MUNICIPALITY , RAYAGADA	620.00

11.2 -

O.S PAGE NO- 61 TO 62 .

PARA-11-2 :-MISAPPROPRIATION OF Rs.2600.00 DUE TO LESS CREDIT OF COLLECTION AMOUNT :-

On checking of the Miscellaneous collection receipt Books with reference to concern DCR and Cashier Cash Book , it was noticed that vide M.R No-76 of Book No-43 dated 30.12.2016 a sum of Rs.5600.00 was collected from Sri Manas Ranjan Natha towards B.T road cutting fees by Sri Chandra Sekhar Rath , T.C . But a sum of Rs. 3000.00 was taken to DCR on dated 30.12.2016 vide page 16 leaving the balance collection amount of Rs.2600.00 (5600.00 – 3000.00) . It was also noticed that only Rs.3000.00 was deposited in the Cashiers Cash Book as well as in the Municipal fund on 30.12.2016 leaving the balance collected amount of Rs.2600.00 . The same balance amount has not been deposited in the Municipal fund by Sri Chandra Sekhar Rath , T.C as on 31.03.2017 .

Hence , a sum of Rs.2600.00 was misappropriated by Sri Chandra Sekhar Rath , T.C which needs recovery from him .

However, the amount of Rs.2600.00 may be recovered from Sri Chandra Sekhar Rath, T.C and compliance be reported to audit .

In response to objection memo the local authority agreed with the objection and replied that the amount of Rs.2600.00 will be recovered .

Hence , the objection raised by audit stands good .

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	1300.00
2	SRI CHANDRA SEKHAR RATH	T.C	RAYAGADA MUNICIPALITY , RAYAGADA .	1300.00

11.3 -

O.S PAGE NO- 63 TO 64 .

PARA-11-3 :-MISAPPROPRIATION OF Rs.110.00 DUE TO WRONG TOTALLING IN DCR :-

On checking of the totaling of Miscellaneous collection DCR of Sri Chandra Sekhar Rath , T.C , it was noticed that on 09.03.2017 with reference to DCR page-25 to 26 the total amount of collection comes to Rs.287333.00 . But due to wrong calculation the total amount in DCR was shown for Rs.287223.00 and the same was deposited in the Municipal fund vide M.R No-11/94 Dt.09.03.2017 by Sri Chandra Sekhar

Rath , T.C .

Hence , a sum of Rs.110.00 was misappropriated by Sri Chandra Sekhar Rath , T.C which needs recovery from him .

However, the amount of Rs.110.00 may be recovered from Sri Chandra Sekhar Rath, T.C and compliance be reported to audit .

In response to objection memo the local authority agreed with the objection and replied that the amount of Rs.110.00 will be recovered .

Hence , the objection raised by audit stands good .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	55.00
2	SRI CHANDRA SEKHAR RATH	T.C	RAYAGADA MUNICIPALITY , RAYAGADA .	55.00

11.4 -

O.S PAGE NO- 64 TO 65 .

PARA-11-4 :-MISAPPROPRIATION OF Rs.600.00 DUE TO WRONG TALLING IN DCR :-

On checking of the totaling of Holding collection DCR of Sri V.Venkat Rao , T.C , it was noticed that vide M.R No-01 to 22 of Book No-44 dated 04.04.2016 and M.R No- 23 to 62 of Book No-44 dated 05.04.2016 a total amount of Rs.30016.00 was collected and taken to DCR vide page-13 to 25 . But due to wrong calculation the total amount in DCR was shown for Rs.29416.00 and the same was deposited in the Municipal fund vide M.R No-19/44 Dt.06.04.2016 by Sri .Venkat Rao , T.C .

In this connection a sum of Rs.600.00 (30016.00 – 29416.00) was less deposited by Sri V.Venkat Rao , T.C than the actual collected amount .

Hence , a sum of Rs.600.00 was misappropriated by Sri V.Venkat Rao , T.C which needs recovery from him .

However, the amount of Rs.600.00 may be recovered from Sri V.Venkat Rao , T.C and compliance be reported to audit .

In response to objection memo the local authority agreed with the objection and replied that the amount of Rs.600.00 will be recovered .

Hence , the objection raised by audit stands good .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	300.00
2	SRI V. VENKAT RAO	T.C	T.C AT RAYAGADA MUNICIPALITY , RAYAGADA .	300.00

11.5 -

O.S PAGE NO- 66 TO 67 .

PARA-11-5 :-MISAPPROPRIATION OF Rs.181.00 DUE TO LESS CREDIT IN DCR :-

On checking of the Holding collection Receipt Book with reference to DCR of Sri V.Venkat Rao , T.C , it was noticed that vide M.R No-45 of Book No-97 dated 13.12.2016 a sum of Rs.124.00 was collected towards holding tax . But a sum of Rs.93.00 was taken to DCR vide page-195 on dated 16.12.2016 by leaving the balance amount of Rs.31.00 (124.00 – 93.00) .

Again vide M.R No-46 of Book No-97 dated 13.12.2016 a sum of Rs.600.00 was collected towards holding tax . But a sum of Rs.450.00 was taken to DCR vide page-195 on dated 16.12.2016 by leaving the balance amount of Rs.150.00 (600.00 – 450.00) .

In this connection a sum of Rs.181.00 (31.00 + 150.00) was less deposited by Sri V.Venkat Rao , T.C than the actual collected amount .

Hence , a sum of Rs.181.00 was misappropriated by Sri V.Venkat Rao , T.C which needs recovery from him .

However, the amount of Rs.181.00 may be recovered from Sri V.Venkat Rao , T.C and compliance be reported to audit .

In response to objection memo the local authority agreed with the objection and replied that the amount of Rs.181.00 will be recovered .

Hence , the objection raised by audit stands good .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	91.00
2	SRI V. VENKAT RAO	T.C	T.C AT RAYAGADA MUNICIPALITY , RAYAGADA .	90.00

11.6 -

O.S PAGE NO- 68 TO 69 .

PARA-11-6 :-MISAPPROPRIATION OF Rs.756.00 DUE TO NON DEPOSIT IN MUNICIPAL FUND :-

On checking of the Holding collection Receipt Book with reference to DCR of Sri V.Venkat Rao , T.C and Cashier Cash Book , it was noticed that vide M.R No-98 of Book No-91 dated 18.11.2016 a sum of Rs.756.00 was collected towards holding tax by Sri V.Venkat Rao , T.C and the same collected amount was taken to DCR vide page-187 dated 18.11.2016. But the same collected amount was not deposited in the Municipal fund on 18.11.2016 or by 31.03.2017 .

In this connection a sum of Rs.756.00 was not deposited by Sri V.Venkat Rao , T.C in the Municipal fund .

Hence , a sum of Rs.756.00 was misappropriated by Sri V.Venkat Rao , T.C which needs recovery from him .

However, the amount of Rs.756.00 may be recovered from Sri V.Venkat Rao , T.C and compliance be reported to audit .

In response to objection memo the local authority agreed with the objection and replied that the amount of Rs.756.00 will be recovered .

Hence , the objection raised by audit stands good .

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O- JODDA DIST-KEONJHAR	378.00
2	SRI V. VENKAT RAO	T.C	T.C AT RAYAGADA MUNICIPALITY , RAYAGADA .	378.00

PARA: 12 LOSS OF STOCK & STORE
12.1 -

No loss of stock and store was noticed during the course of audit for the year 2016-17.

PARA: 13 AUDIT OF RECEIPTS
13.1 -
O.S PAGE NO-70.
DCB POSITION :-

During the course of audit for the year 2016-17, it is seen that the DCB register for 2016-17 has been maintained as per Rule176 of Odisha Municipal Rules 1953. However, taking in to account the collection position as per cash book for 2016-17 and balance position as per the DCB Register, The DCB position for the year 2016-17 has been worked out in the present audit and furnished below.

SL. NO.	TAX / FEES	DEMAND			COLLECTION				BALANCE			
		Arrear	Current	TOTAL	Arrear	Current	TOTAL	Rebate	TOTAL	Arrear	Current	TOTAL
1	Holding	630046	3067847	3697893	542586	2471501	3014087	224768	3238855	87460	371578	459038
2	Water	264270	3067847	3332117	229997	2780665	3010662	222649	3233311	34273	64533	98806
3	Light	289874	1898653	2188527	274745	1611803	1886548	140933	2027481	15129	145917	161046
4	Drainage	269430	1563546	1832976	211917	1291893	1503810	113257	1617067	57513	158396	215909
	TOTAL	1453620	9597893	11051513	1259245	8155862	9415107	701607	10116714	194375	740424	934799

LICENSE FEES :-

1	D & O Trade U/S 290	0	384783	384783	0	384783	384783	0	384783	0	0	0
2	Stall Rent	439678	2353230	2792908	214754	1960388	2175142	0	2175142	224924	392842	617766
3	Market Fees	0	149650	149650	0	149650	149650	0	149650	0	0	0
	TOTAL	439678	2887663	3327341	214754	2494821	2709575	0	2709575	224924	392842	617766
	GRAND TOTAL	1893298	12485556	14378854	1473999	10650683	12124682	701607	12826289	419299	1133266	1552565

REVISION OF ASSESSMENT OF HOLDING TAX :-

As per section 146 of Odisha Municipal Act, 1950, new valuation and assessment list should be prepared once in every five years. It is learnt from the assessment register that, the last assessment had been done by the valuation organisation and communicated vide Lt. No-662/ DP & EP-20/99/VO Dt.15.5.2002 and no further revision has been conducted till today. Further as per section 143-A of OMA 1950, the E.O of the U.L.B concerned shall appointment of a valuation officer , exercise the powers and performs the duties of the valuation officer in respect of that U.L.B. But, it is seen that, during 2016-17, no such revision of assessment of taxes has been made and because of which, the Rayagada Municipality is sustaining losses.

INEFFECTIVE AND INEFFICIENT RECOVERY OF HOLDING TAX :-

As per Rule-175 of Odisha Municipal Rules, 1953, the municipality shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a Tax Collector shall be appointed in charge of one or more circles. The O.M. Act, 1950 stipulated u/s 158, that notification shall be made and posted in the office of the Municipality declaring day(s) and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable quarterly installment and every such installment shall be deemed to be due on the first day of the quarter in respect of which payable.

As per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the Municipality may establish a system of reward and punishment to tax collector to ensure best results in collection of tax. On checking of Receipt book of Holding Tax and from the information furnished to audit by the local authority, it was revealed that Rayagada Municipality consists of 24 Nos wards and no specific circle exists for collection of taxes. The taxes are collected ward wise by engaging Tax Collectors. The taxes are received throughout the year and no notification has been made declaring day(s) and time for receipt of taxes. No computer data base has been made relating to assessment of holding tax, number of holdings, demand of tax, collection of tax and arrears taxes outstanding for collection.

INADEQUATE SYSTEM OF COLLECTION HOLDING TAX FROM DEFAULTERS

As per Section 161(1) of the Orissa Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer shall serve on the person liable to pay the same a notice in the prescribed form. If still the dues are not collected, the Municipality is armed with Section 162 of the Act to levy by distress and sale of any movable property belonging to the defaulter wherever found, or of any movable property belonging to any other person which may be found within the holding in respect of which such defaulter is liable to such tax. In spite of all these provisions under Section 161(1), 162,163,164,165 and 166, if the municipality fails to realize the arrear tax by distress and sale, according to Section 169 the Municipality may at any time apply to the District Collector for the recovery of the whole or any part of any arrear as an arrear of Land Revenue. Again as per Section 170 of the Act, the Municipality instead of proceeding by distress and sale or in case of failure to realize the whole or any part of any tax, the municipality may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though the system of penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the OM rules 1953. On scrutiny of the DCB register of individual holdings and files it is seen that, the Municipality has failed to take

appropriate action under various sections of the Orissa Municipal Act, 1950.

13.2 -

TIME BARRED DUES :-

As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipality under this Act, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be in respect of such sum. But, not a single demand notice U/s 161 or distress warrant u/s 162, 163 has been issued during the year 2016-17 by Municipal authorities which resulted loss to the Municipal Fund . The year wise break up of the pending taxes is furnished below .

YEAR	BREAK UP OF PENDING TAXES	REMARKS
Prior to 2010-11	65425	
2010-11	40649	
2011-12	111000	
2012-13	15200	(Time Barred)
2013-14	35000	
2014-15	120641	
2015-16	31384	
2016-17	1133266	
TOTAL	1552565.00	

As the tax dues become time-barred after a lapse of nearly 3 years and 9 months from the date it became due, the Time-barred Dues should be consider the outstanding dues relating to the years from 5th year and onward .As per the year wise breakup of pending taxes as mentioned above, pending tax amount of Rs.15200.00 relating to the year 2012-13 is treated as time barred dues for present audit .Hence, Rs15200.00 is suggested for recovery from Sri Rupakeshari Dalai , the then E.O , Rayagada Municipality who had not taken special interest for collection of above amount towards Taxes and Fees .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI RUPAKESHARI DALAI	EX-E.O	NOW SR. ASSISTANT IN THE OFFICE OF THE REGISTER, BHABANIPATANA CO-OPERATIVE SOCITY , DIST-KALAHANDI .	15200.00

13.3 -

O.S PAGE NO-70 .

NEW ASSESSMENT OF HOLDING TAXES MADE DURING THE YEAR ,2016-17 OF RAYAGADA MUNICIPALITY , RAYAGADA .

During the year under audit new assessment of Taxes for 261 nos cases has been made by the local authority for increase of Taxes of Municipality at the rate of @8% for Holding Tax , @8% for Water Tax , @5% for Light Tax and @4% for Drainage Tax on the assessment value . The details of the same is furnished below .

SI.NO	NAME OF THE HOUSE HOLD OWNER	WARD NO.	ANNUAL RENTAL VALUE	HOLDING TAX	WATER TAX	LIGHTING TAX	DRAINAGE TAX	TOTAL	LOCATION
1	P K PATRA S/O BHMA SEN PATRA	4	5800	464	464	290	232	1450	R K NAGAR
2	BISWANATH SAHU S/O LATE GOPASUNDAR SAHU	7	1600	128	128	80	64	400	GOUTAM NAGAR 2ND LINE
3	CHIINAMAYYA RATNA CHOUDHURY S/O D RATNA CHOUDHURY	7	5700	456	456	285	228	1425	CHILLING PLANT ROAD
4	B KUMARI TYADI S/O B KESAV TYADI	7	2000	160	160	100	80	500	OLD ITI ROAD
5	S N PADHI S/O LATE P K PADHI	7	10000	800	800	500	400	2500	RANIGUDA VILLAGE
6	DURJYADHANA CHOUDHURY S/O S S CHOUDHURY	7	6600	528	528	330	264	1650	HORTICULTURE ROAD
7	SANKARSHAN SAHU S/O MADHUSUDAN SAHU	9	2500	200	200	125	100	625	INDIRA NAGAR 3RD LINE
8	MADHUMITA SATAPATHY W/O KARTIKA CHANDRA MISHRA	9	9300	744	744	465	372	2325	GANDHI NAGAR 6 TH LINE
9	P GOURI VENKATA RAMANA & P UMA GOURI W/O GOURI VENKATA RAMANA	9	2800	224	224	140	112	700	INDIRA NAGAR 6th LINE
10A	JAGADISHSWAR RAO S/O A VEER ACHARY	11	5700	456	456	285	228	1425	KASTURI NAGAR 4TH LANE
11	SANDHYARANI DASH W/O RADHA KRUSHNA DASH	11	11900	952	952	595	476	2975	KASTURI NAGAR 5TH LANE
12	RANJEETA PATAJOSHI W/O GANESH PATAJOSHI	12	6300	504	504	315	252	1575	SAIPRIYA NAGAR
13	GOPAL KRISHNA PANI	12	9500	760	760	475	380	2375	SAIPRIYA NAGAR
14	BIDYAT KUMAR	13	5800	464	464	290	232	1450	NEHURU NAGAR

	MISHRA W/O GOURI PRASAD SATAPATHY								
15	NILAMANI SAHU S/O R CH SAHU	7	10200	816	816	510	408	2550	DFO OFFICE 4TH LINE
16	K PANDIYA S/O LATE KANI CHENNI	11	5300	424	424	265	212	1325	KASTURI NAGE 10" FEET ROAD
17	NIRMALA KARJI	14	1100	88	88	55	44	275	SASTRI NAGAR
18	V GOURI SHANKAR RAO S/O V CHINA BALA KRISHNA MURTY	1	9900	792	792	495	396	2475	MAIN ROAD
19	BIKASH DUTTA S/O ANIL KU DUTTA	1	8200	656	656	410	328	2050	MAIN ROAD
20	BANTU SAVITRI PATRA	3	9300	744	744	465	372	2325	GOUDA SAHI
21	SURESH CH SAHOO & SARAT KU SAHOO S/O ANANTA CH SAHOO	6	1900	152	152	95	76	475	AUROBINDO NAGAR
22	B JAGANNATH RAO	7	1700	136	136	85	68	425	OPPOSITE OPDCS
23	PUSPA AGRAWAL W/O RAM KRUSHNA AGRVAL	7	18800	1504	1504	940	752	4700	COOPERTIVE COLONY 1ST LANE
24	PUSPA AGRAWAL W/O RAM KRUSHNA AGRVAL	7	3800	304	304	190	152	950	COOPERTIVE COLONY 1ST LANE
25	BASANTI PANIGRAHI W/O TRINATH PANIGRAHI	7	3700	296	296	185	148	925	COOPERTIVE COLONY 60FEET ROAD
26	RUNI ROUT W/O GOPAL ROUT	7	9900	792	792	495	396	2475	DFO OFFICE LAST LINE
27	SHEIK JAMADAR S/O SHEIK IMAM SAHEB	7	10800	864	864	540	432	2700	DFO OFFICE 3RD LINE
28	MILI MALINI SWAIN W/O MRUTYUNJAYA SWAIN	7	2800	224	224	140	112	700	N K DASH PLOTS
29	NAMITA BRAMHA W/O D K BRAHMHA	7	3400	272	272	170	136	850	SUBASH NAGAR
30	SUMATI SAHU W/O SOMANATH SAHU	7	1500	120	120	75	60	375	TRINATH MANDIR ROAD
31	UPENDRA KU ROUT S/O INDRAMANI ROUT	7	2700	216	216	135	108	675	60 FEET ROAD OPP UP SCHOOL
32	P GOURI BASANTI W/O P VENKET SURI NARAYANA	7	13300	1064	1064	665	532	3325	GOUTAM NAGAR 5TH LINE
33	P SRINIVAS S/O P ESWAR RAO	7	3400	272	272	170	136	850	SUBASH NAGAR 3RD LINE
34	PARVATI HUIKA W/O KASANA HUIKA	7	7000	560	560	350	280	1750	COOPERTIVE COLONY 2ND LINE
35	B RAJALAXMI W/O P B SATYANARAYANA	7	6900	552	552	345	276	1725	DEPTI CONVENT ROAD

36	NAMITA MAJHI W/O JAGADISWAR PATNAIK	7	4900	392	392	245	196	1225	60 FEET ROAD JN
37	RAMCHANDRA NAIR	7	5500	440	440	275	220	1375	DFO OFFICE 5TH LINE
38	SURENDRA BEHERA AND SANJUKTA BEHERA	7	14700	1176	1176	735	588	3675	DFO OFFICE 5TH LINE
39	SASI REKHA MISHRA W/O TRILOCHANA MISHRA	7	14600	1168	1168	730	584	3650	DEPTI CONVENT ROAD
40	KOUSALYA SAROJINI W/O K SIBO	7	5700	456	456	285	228	1425	DFO OFFICE 8TH LINE
41	DAYAMBATI HIAL W/O BIPIN HIAL	7	3000	240	240	150	120	750	DFO OFFICE 3RD LINE
42	B DALI RAJ AND OTHERS	8	3100	248	248	155	124	775	NEW COLONY
43	RASHMI BISOYI W/O R P BISOYI	8	12200	976	976	610	488	3050	NEW COLONY
44	KOTAKOTA NARSIMHA SWAMY KUMUNDAN S/O LATE K B KUMUNDAN	9	25500	2040	2040	1275	1020	6375	BANK COLONY
45	B MADAVI W/O LATE B DALI RAJU	9	17200	1376	1376	860	688	4300	INDIRA NAGAR 2ND LINE
46	SHEIK MUNI W/O SHEIK RAHIM	9	3700	296	296	185	148	925	INDIRA NAGAR 3RD LINE
47	KOTA KOTA NARIN KUMUNDAN	9	9400	752	752	470	376	2350	NEW COLONY
48	CH RAVANAMMA W/O TRINATH RAO	9	1400	112	112	70	56	350	INDIRANAGAR 3 RD LINE
49	LAKHSHMI KANTA POLAI S/O LATE HARI POLAI	10	7900	632	632	395	316	1975	TELE PHONE EXCHANE LINE
50	J SRINIVAS S/O J TAVITAYA	10	700	56	56	35	28	175	COLLEGE ROAD
51	MD AFSAR S/O SHEIK ISMAIL	10	3700	296	296	185	148	925	NEGURU NAGAR 3RD ROAD
52	SOJINI SETTHY W/O S S SETHY	10	4500	360	360	225	180	1125	NEHURU NAGAR 2ND LINE
53	G NILA KANTHAM S/O G JUTE	11	7800	624	624	390	312	1950	MARKET COMPLEX ROAD
54	AMULYA CHANDRA ACHARAY S/O LATE KRUPASINDHU ACHARAY	11	6600	528	528	330	264	1650	KASTURI NAGAR 9TH LINE NEAR PRERANA SCHOOL
55	TILOTAMMA MALICK W/O SRADHAKAR MALLICK	11	1500	120	120	75	60	375	NEAR OMP ROAD
56	T JAYA LAXMI RAO W/O J N RAO	11	9500	760	760	475	380	2375	NEHURU NAGAR SCHOOL ROAD
57	S APPALA RAJU S/O LATE S PAIDI TALLI	11	12300	984	984	615	492	3075	NEHURU NAGAR SCHOOL ROAD
58	POTUNURU GOURI W/O P MOHAN RAO	11	11500	920	920	575	460	2875	ASHOKK NAGAR 2ND LINE

59	KARI APPALA NARAYANA S/O K APUDU	11	7000	560	560	350	280	1750	KASTURINAGAR 6TH LINE
60	S BHAGIRATH RAO S/O LATE S.N RAO	11	1500	120	120	75	60	375	NEHURU NAGAR SCHOOL ROAD
61	PRABHAT KUMAR DASH	11	8160	652.8	652.8	408	326.4	2040	NEHURU NAGAR SCHOOL ROAD
62	PRABHAT KUMAR DASH	11	12240	979	979	612	490	3060	NEHURU NAGAR SCHOOL ROAD
63	K NEREN KUMUNDAN S/O KODANDA RAM KUMUNDAN	11	36000	2880	2880	1800	1440	9000	BACK SIDE FCI ROAD
64	K NARESH KUMUNDAN S/O K DAMA DAR KUMUNDAN	11	28900	2312	2312	1445	1156	7225	BACK SIDE FCI ROAD
65	GUDLA BHASKAR RAO S/O G SATYA NARAYANA	11	49700	3976	3976	2485	1988	12425	RMC BACK SIDE
66	MONORAMA PANDA W/O DAYANIDHI DEVATA	11	1200	96	96	60	48	300	JYOTI FOUNDRY ROAD
67	K SOBHAGYAM W/O K CH GS KUMUNDAN	11	5100	408	408	255	204	1275	KASTURI NAGAR
68	P V RAMANA RAO AND P V RATNAM	11	1900	152	152	95	76	475	NEHURU NAGAR SCHOOL ROAD
69	PADMAVATI SAHU W/O KAILASH CH SAHU	11	11600	928	928	580	464	2900	ASHOK NAGAR 5TH LINE
70	P MANIKYAMBA W/O P S N MURTY	11	14200	1136	1136	710	568	3550	KASTURI NAGAR
71	M PAVANI W/O M NAGESWAR RAO	11	17900	1432	1432	895	716	4475	OPP OMP
72	NILAMANI PATNAIK W/O GANAPATI PATNAIK	12	11100	888	888	555	444	2775	SAIPRIYA NAGAR LAST LINE
73	M KIRAN KUMAR S/O M ANADA RAO	12	3500	280	280	175	140	875	N V R SCHOOL BACK SIDE
74	NIHAR CHOUHURY & KAJAL CHOUHURY S/O R K CHOUHURY	12	1500	120	120	75	60	375	SAI INTERNATIONAL ROAD
75	MENAKA PANDU SAHU W/O TRIPATI PANDU SAHU	14	2400	192	192	120	96	600	ROYAT COLONY HANUMAN TEMPLE ROAD
76	MANJULA KARJI D/O HONAKA KARJI	14	6200	496	496	310	248	1550	SASTRI NAGAR 3RD LINE
77	MANORAMA SAHU W/O JITENDRA KU NAIK	14	6900	552	552	345	276	1725	ROYAT COLONY 2ND LINE
78	P MUTYALU W/O P MINA RAO	15	2600	208	208	130	104	650	ANJEYAPETA
79	M YOGESWAR RAO AND M MOHAN RAO	15	3500	280	280	175	140	875	ANJEYAPETA
80	PUSPANJALI SAHU W/O PRABHAKAR	7	4900	392	392	245	196	1225	DFO OFFICE 9TH LANE

	SAHU								
81	DHARANIDHARA PATNAIK S/O S.N.PATNAK	7	39400	3152	3152	1970	1576	9850	HATHIPATHAR 4TH LANE JN
82	TAPASKUMAR SAHU S/O LATE BRUNDHAVAN SAHU	7	14400	1152	1152	720	576	3600	ONTARIGUDA JN
83	Ratnamala Sahu, W/O Kedar Nath Sahu	3	11900	952	952	595	476	2975	Paiko sahi
84	Kumud Kumari Panda W/O Ananda Chandra Panda	4	10200	816	816	510	408	2550	R.K Nagar , mediri street
85	Kedar Nath Mohanty S/O Dharanidhara Mohanty	7	5400	432	432	270	216	1350	DFO 4th line
86	Magala Batula Paidiraju S/O M Appala Swamy	7	5500	440	440	275	220	1375	DFO Office 2nd line
87	Jagannath Nayak S/O B.K Naik	7	9800	784	784	490	392	2450	Chilling plant road
88	Tilotama Jena W/O Bijaya Kumar Jena	7	10100	808	808	505	404	2525	Goutam Nagar
89	Pratima Sadangi W/O R Ch Satapathy	7	1600	128	128	80	64	400	Near DFO Office
90	Yubraj Sing S/O Jihan Singh	7	6300	504	504	315	252	1575	Opp Indol Office
91	Snehalata Mohankuda & Others W/O Tankadhara Mohankudo,	7	5200	416	416	260	208	1300	Mankada jholla
92	Palli Venket Surya Ratnam W/O P Surya Narayana	7	3000	240	240	150	120	750	Dfo 9th lane
93	Pradip Kumar Patnaik S/O Nag Bhusan Rao	7	4800	384	384	240	192	1200	Mankada jholla
94	Debasis Panda S/O Subash Ch Panda	7	6500	520	520	325	260	1625	DFO 10th line
95	Jaya Krushna Patro S/O Narayana Patro	7	8250	660	660	412	330	2062	60 feet road
96	Prabhabati Panda W/O D Konda	7	1000	80	80	50	40	250	Horti culture Road
97	Damayanti Patro W/O Nityananda Patro	8	2000	160	160	100	80	500	New Colony
98	Kamal Kumar Matania & Mahesh Kumar Matania S/O Suresh KU Matania	8	35300	2824	2824	1765	1412	8825	New Colony
99	Gudla Dalaya S/O G Satyanarayana	9	7000	560	560	350	280	1750	Bank Colony
100	Mamata Sahu W/O Lodukishor Sahu	9	15700	1256	1256	785	628	3925	Bank Colony 2nd road
101	Puspanjali Hota W/O Ghasi Ram Hota	9	12900	1032	1032	645	516	3225	Indira Nagar 6th line
102	V Suma W/O V Venket Ramana	9	3000	240	240	150	120	750	New Colony
103	M Leelavati W/O M Suba Rao	9	3200	256	256	160	128	800	Indira Nagar 1st line

104	Dilip Kumar Satapathy S/O Balaji Satapathy	11	7600	608	608	380	304	1900	Kasturi Nagar 10 th line
105	Brajamohan Patro S/O Dayadhan Patro	11	6300	504	504	315	252	1575	Near FCI JK Road
106	Ladi Krishna Murty S/O L Satya Narayana	11	1800	144	144	90	72	450	Nehuru Nagar school lane
107	Vinayak Taunk S/O Bhagawan Lal Narayana	11	10600	848	848	530	424	2650	Thakur Guda
108	Narayana Chetti Gangaveni W/O N Kumar Swamy	11	17200	1376	1376	860	688	4300	Opp OMP
109	Bidika Abhinash S/O Bidika Ganesh	11	14100	1128	1128	705	564	3525	Kasturi Nagar 10 th line
110	P Kondamma W/O P Satyam Naidu	11	1400	112	112	70	56	350	Nehuru Nagar School road
111	L.Dhanamani W/O L Papa Rao	11	1200	96	96	60	48	300	Nehuru Nagar school road
112	Syamghana Pradhan S/O Maharaj Pradhan	11	17500	1400	1400	875	700	4375	Kasturi Nagar 5th Road
113	P Malikarjuna Rao	11	4900	392	392	245	196	1225	Jyoti Foundry Road
114	MD Jahangir S/O MD Ibrahim	11	16700	1336	1336	835	668	4175	JK Road
115	Pramila Kumari Padhi W/O Nelamadhaba Padhi	11	12900	1032	1032	645	516	3225	Consumer court front
116	K Bimala Kumari W/O K Kumar Swamy	11	7200	576	576	360	288	1800	JK Road
117	Pratima Dalai W/O P CH Dalai	11	5600	448	448	280	224	1400	Kasturi Nagar 10th lane
118	S Uma Maheswari W/O S Govinda Rao	11	7300	584	584	365	292	1825	Near Thakur guda
119	Arbinda Kumar Singh S/O Surendra Prasad Singha	12	12600	1008	1008	630	504	3150	Saipriya Nagar
120	Khirad Kumar Pradhan S/O M Eswar Pradhan	12	11600	928	928	580	464	2900	Saipriya Nagar
121	Khirad Kumar Pradhan S/O M Eswar Pradhan	12	2500	200	200	125	100	625	Saipriya Nagar
122	Satyabati Patnaik W/O Bhagala Manmadha Rao Patnaik	12	11200	896	896	560	448	2800	Saipriya Nagar,3 rd road
123	Mahamad Kamaddin S/O Wakil Ahamad	12	11400	912	912	570	456	2850	Susila Nayak back side
124	Biswajit Dhala S/O Biswanath Dhala	12	5100	408	408	255	204	1275	Sai Internation Opp.
125	Sarojini Lenka W/O Amar Ku Patnaik	13	7000	560	560	350	280	1750	Royat Colony
126	Chelapalli Nagamani W/O Venu Gopal Jagannath Sastry	13	10600	848	848	530	424	2650	Rajguru lane
127	Mamata Sahu W/O Dilip Kumar Sahu	13	13350	1068	1068	667.5	534	3338	Chakrapani Behera lane
128	Basanti Kumari	14	4600	368	368	230	184	1150	Royat Colony

	Behera , Gouri Shankar Behera & Subasini Behera								
129	Baladev Nayak S/Oghenu Nayak	14	2500	200	200	125	100	625	Rajguru lane
130	Charubala Mohanty W/o BK Mohanty	14	8500	680	680	425	340	2125	Sastri Nagar
131	Y Simanchalam W/O Y Ram Murty	14	4900	392	392	245	196	1225	Jada street
132	K Bijaya Laxmi W/O Katragada Venketswar	14	13300	1064	1064	665	532	3325	Sastri Nagar 1st lane
133	Ram Krishna Hial S/O Ghasiram Hial	15	5800	464	464	290	232	1450	Anjeyepeta down
134	G Bharati W/O G V Satyanarayana	13	8300	664	664	415	332	2075	Sastri Nagar
135	Chabirani Panda W/O Subash Chandra Panda	16	8900	712	712	445	356	2225	Kotlaguda
136	Mahesh Prasad	11	51000	4080	4080	2550	2040	12750	Straw Product Ltd back side
137	BRUNDAVAN CHOUDHURY S/O KAILASH CHOUDHURY	4	2300	184	184	115	92	575	R K NAGAR SUB POST OFFICE LANE
138	PUSPALATA MADALA W/O NABINA CH MADALA	6	3200	256	256	160	128	800	SUBASH NAGAR
139	G SRINIVAS RAO S/O G K RAO	6	6900	552	552	345	276	1725	AUROBINDO NAGAR
140	MADHABI PARICHA S/O BHAGABAN PARICHA	6	5900	472	472	295	236	1475	AUROBINDO NAGAR
141	R ANAND KUMARI W/O R RAMJI PATNAIK	7	2000	160	160	100	80	500	DFO 4TH LANE
142	M MALESWAR RAO S/O MALIDI LACHU PATRA	7	71400	5712	5712	3570	2856	17850	HAHIPATHAR ROAD
143	RABINDRA NATH KHOSALA S/O LATE SAHADEV KHOSALA	7	11900	952	952	595	476	2975	SHANTI VIHAR 1ST LANE
144	LADI LAXMAN MURTY S/O LADI RAMULU	7	5000	400	400	250	200	1250	CHILLING PLANT ROAD
145	LADI SULOCHANA W/O LADI LAXMAN MURTY	7	5700	456	456	285	228	1425	CHILLING PLANT ROAD
146	RASMI PADHI W/O RAJENDRA PRASAD PADHI	7	2300	184	184	115	92	575	COOPERTIVE COLONY 3RD LANE
147	SAKUNTALA SAHUKAR W/O DEVENDRA SAHUKAR	7	1000	80	80	50	40	250	GOUTAM NAGAR 5TH LANE
148	BANITA SAHU W/O LATE DANDAPANI SAHU	7	7200	576	576	360	288	1800	DFO 2ND LANE (RE)
149	DEBENDRA MOHANTY S/O DHARANIDHRA MOHANTY	7	4700	376	376	235	188	1175	DFO 3RD LANE
150	BALAKRUSHNA CHOUDHURY S/O	7	6600	528	528	330	264	1650	GOUTAM NAGAR 5TH LANE

	RAGHUMANI CHOUDHURY								
151	MADHABI PATNAIK W/O CHAYAKANTA PATNAIK	7	1800	144	144	90	72	450	FOREST COLONY SCHOOL ROAD
152	RANJITA PANIGRAHI W/O RAM CHANDRA PANIGRAHI	7	9600	768	768	480	384	2400	MANGALA MANDIR CHILD PARK
153	AMULU KUMBHARIKA W/O MUKHLING KUMBHARIKA	7	5200	416	416	260	208	1300	RANIGUDA VILLAGE
154	MRUDUBHASINI PANIGRAHI W/O LOMBODAR PANIGRAHI	7	1500	120	120	75	60	375	RANIGUDA 2ND LANE
155	DAMAYANTI PATNAIK W/O GOPAL CH PATNAIK	7	900	72	72	45	36	225	TRINATH MANDIR ROAD
156	DAMAYANTI PATNAIK W/O GOPAL CH PATNAIK	7	900	72	72	45	36	225	TRINATH MANDIR ROAD
157	NILAKANTHA SENAPATI S/O TANKA DHARA SENAPATI	7	2900	232	232	145	116	725	RANIGUDA FARM LINE
158	GYANA RANJAN SAHU S/O NAKULA CHARAN SAHU	7	6200	496	496	310	248	1550	COOPERTIVE COLONY 2ND LANE
159	CHARU CHANDRA PRADHAN & GETANJALI PRADHAN	7	22400	1792	1792	1120	896	5600	NEAR DEEPTI CONVENT
160	PRAFULA CHANDRA SENAPATI S/O ARJUNA SENAPATI	7	3400	272	272	170	136	850	60 FEET ROAD JN
161	M M P NAGARAJU S/O M KRISHNA RAJU	7	1500	120	120	75	60	375	RANIGUDA VILLAGE
162	K VENKET RAVANA S/O KOLA GUMPAYA	7	30900	2472	2472	1545	1236	7725	60 FEET ROAD JN
163	MINAKASHI MAJHI W/O SARAT CH MAJHI	7	2500	200	200	125	100	625	NEAR CIVIL SUPPLY OFFICE
164	SAMIR KUMAR SAHOO S/OMADHUSUDA N SAHOO	7	14000	1120	1120	700	560	3500	DEEPTI CONVENT ROAD
165	SANKARLAL JAIN TERAPATHI S/O RAM JAIN TERAPANTHI	7	5200	416	416	260	208	1300	NEW COLONY
166	V GOPAL RAO S/O V CHINA JAGANNATHM	7	1300	104	104	65	52	325	FIE STATION OPP ROAD
167	PRAMILA MOHANKUDO W/O GUPTESWAR MOHAKUNDO	8	7300	584	584	365	292	1825	LIONS CLUB 3RD ROAD
168	K RAJA RAO S/O	8	2400	192	192	120	96	600	NEAR UMA SHANKAR

	K YENKANA								
169	SANJAY KUMAR GOUDI & SRI I KUMAR	8	4600	368	368	230	184	1150	CONVENT ROAD
170	SANTOSH KU MOHARANA S/O TRILOCHANA MOHARANA	9	600	48	48	30	24	150	INDIRA NAGAR 2ND LINE
171	SUBOD KU BEHERA S/O S. CH BEHERA	9	1600	128	128	80	64	400	INDIRA NAGAR 3RD LINE
172	BANDI ANURADHA W/O B SANTA KUMAR	9	66300	5304	5304	3315	2652	16575	GAYATRI NAGAR 1ST LANE
173	TANUJA KUMA PATRA W/O MANOJ KU PATRA	9	6500	520	520	325	260	1625	INDIRA NAGAR 6TH LANE
174	SHEIK BIWI JAN W/O SHEIK FAKIR	10	9300	744	744	465	372	2325	NEHURU NAGAR 1ST LANE
175	P SIBARAM RAJU S/O P APPALA RAJU	10	8500	680	680	425	340	2125	GANDHI NAGAR 2ND LANE
176	HEMALATA MOHANTY W/O LATE PRAFULLA MOHANTY	10	7100	568	568	355	284	1775	GANDHI NAGAR SCHOOL ROAD(RE)
177	P NAGABHUSANA RAO S/O P APPA RAO	10	21400	1712	1712	1070	856	5350	COLLEGE ROAD (RE)
178	P SHANKAR RAO S/O LATE P APPA RAO	10	21500	1720	1720	1075	860	5375	COLLEGE ROAD (RE)
179	SUROJ HAMDEV S/O R CH HAMDEV	10	20400	1632	1632	1020	816	5100	COLL RES JN.
180	MINADEVI JAIN W/O HEMAN JAIN	10	20400	1632	1632	1020	816	5100	COLL RES JN.
181	SANJAY HAMDEV S/O R CH HAMDEV	10	20400	1632	1632	1020	816	5100	COLL RES JN.
182	KURI CHAINI W/O NARAYANA CHAINI	10	4600	368	368	230	184	1150	COLLEGE ROAD (RE) KHTANAJI TOTA
183	K SRINU S/O K JAGANNATHAM	10	5900	472	472	295	236	1475	VUDURAVALSA
184	NOMESHU APALU NAIDU S/O N GADI NAIDU	11	5700	456	456	285	228	1425	THAKURGUDA VILLAGE
185	P NAGABHUSANA RAO S/O P RAM BABU	11	2000	160	160	100	80	500	KASTURI NAGAR 5TH LANE
186	SAILENDRA KU PATNAIK S/O PREM CHANDRA PATNAIK	11	4000	320	320	200	160	1000	KASTURI NAGAR 1ST LANE
187	SIRIPURAM NAGARAJU S/O S GOUREYA	11	34500	2760	2760	1725	1380	8625	J K ROAD
188	V MURALI KRISHNA S/O V EARAKYA	11	20400	1632	1632	1020	816	5100	NEHURU NAGAR SCHOOL (RE)
189	EPILI SUDHA RANI W/O I KAMAL RAJU	11	1600	128	128	80	64	400	J K ROAD
190	TOLATE SATYAVATI w/O P RAMA RAO	11	14200	1136	1136	710	568	3550	CONSUMER COURT 3RD ROAD
191	T UMA SHANKAR	11	20500	1640	1640	1025	820	5125	J K ROAD(re)

	S/O T VENUGOPAL									
192	JYSHNA NAIK & OTHERS	11	2400	192	192	120	96	600	KOTURU VILLAGE	
193	L SIBARAM MURTY S/O L KAMESWAR RAO	11	10300	824	824	515	412	2575	KASTURI NAGAR 1ST LANE	
194	SUSANTA KU SAHU S/O GOURANGA SAHU	11	11100	888	888	555	444	2775	THAKURGUDA VILLAGE	
195	SABINA BEGAM W/O SHEIK MUSTAFA	11	12600	1008	1008	630	504	3150	OPP L RAMA RAO	
196	MRTYUNJAYA SAHU S/O GHANASYAM SAHU	11	7500	600	600	375	300	1875	THAKURGUDA VILLAGE	
197	B H VENKETA SANYASI RAO S/O B H JAGANNATH RAO	11	7100	568	568	355	284	1775	KASTURI NAGAR	
198	MADHABI SETHI W/O NILAMBER SETHI	11	13700	1096	1096	685	548	3425	KASTURI NAGAR 10TH LINE	
199	V KRISHNA MURTY S/O V PRAKASH RAO	11	20400	1632	1632	1020	816	5100	J K ROAD (RE)	
200	PITABAS SAHU S/O GOPINATH SAHU	11	11900	952	952	595	476	2975	KASTURI NAGAR 7 TH LANE	
201	POTNURU BALKRISHNA	11	800	64	64	40	32	200	OPP OMP	
202	ARTATRAN SAHU S/O K CH SAHU	11	3200	256	256	160	128	800	KASTURINAGAR 1ST ROAD	
203	GIDITURI SATYAVATI W/O G VEERA BHADRA	11	11300	904	904	565	452	2825	ASHOK NAGAR 2ND LANE	
204	ANANDA PATNAIK S/O C S PATNAIK	11A	800	64	64	40	32	200	OHSB COLONY	
205	BALA RAMANA W/O B APPALU NAIDU	12	4000	320	320	200	160	1000	SAIPRIYA NAGAR	
206	SURENDRA SAHU S/O LATE JUDHISTIR SAHU	12	5600	448	448	280	224	1400	SAIPRIYA NAGAR	
207	SARMISTHA PANDA W/O S P PANDA	12	11500	920	920	575	460	2875	SAIPRIYA NAGAR	
208	K SRINIVAS & OTHERS	12	2200	176	176	110	88	550	SAIPRIYA NAGAR	
209	MANAS RANJAN PANDA S/O B CH PANDA	12	1700	136	136	85	68	425	SAIPRIYA NAGAR	
210	JYOTIRMAYA PANDA S/O B CH PANDA	12	1700	136	136	85	68	425	SAIPRIYA NAGAR	
211	AJAY KUMAR BEHERA S/O EKADASI BEHERA	12	6200	496	496	310	248	1550	NEAR REROLLING MILL	
212	MONORANJAN SWAIN S/O JUTIRAM SWAIN	12	22700	1816	1816	1135	908	5675	TUMBIGUDA JN.	
213	SUBASH CH PATNAIK & BINOD KU PATNAIK	12	9300	744	744	465	372	2325	SAIPRIYA NAGAR	
214	MONORANJAN SWAIN S/O	12	62400	4992	4992	3120	2496	15600	SAI INTERNATIONAL ROAD	

	JUTIRAM SWAIN									
215	SANDYARANI DAS W/O PRAFULA KU DAS	12	15600	1248	1248	780	624	3900	SAI PRIYA NAGAR	
216	BOINA KARUNA SREE &BOINA RAMAYA KRISHNA	12	9700	776	776	485	388	2425	SBI RIGIONAL OFFICXE LINE	
217	BOINA KARUNA SREE &BOINA RAMAYA KRISHNA	12	1300	104	104	65	52	325	SBI RIGIONAL OFFICXE LINE	
218	BOINA KARUNA SREE &BOINA RAMAYA KRISHNA	12	900	72	72	45	36	225	SBI RIGIONAL OFFICXE LINE	
219	K ASHOK KUMARI W/O K LAXMAN RAO	13	1900	152	152	95	76	475	LOCO COLONY	
220	SANGITA SABAT W/O BICHITRA SABAT	13	800	64	64	40	32	200	IACR ROAD	
221	M ESWAR AMMA W/O M APPANA	13	8000	640	640	400	320	2000	LOCO COLONY	
222	SILA RAMADEVI W/O S SIMHA CHALAM	14	800	64	64	40	32	200	JADA SAHI	
223	SAVITRI BALA W/O SURENDRA NATH BALA	14	9200	736	736	460	368	2300	SASTRI NAGAR 2ND LINE(RE)	
224	JHUNULATA PANIGRAHI W/O PADMALOCHNA PANIGRAHI	14	5100	408	408	255	204	1275	ROYAT COLONY 4TH LANE(RE)	
225	GUNTAMUKALA GEETA W/O G NAGESWAR RAO	14	6700	536	536	335	268	1675	HANUMAN TEMPLE ROAD	
226	NAKULA NAIK S/O KARANA NAIK	14	10900	872	872	545	436	2725	SASTRI NAGAR 1ST LINE	
227	Rasmi Bisoyi W/O R.P Bisoyi	8	13010	976	976	610	488	3050	New Colony	
228	Madhusmita Dash W/O Sanjay Kumar Dash	8	2000	160	160	100	80	500	Checkaguda Road	
229	P Padmavati W/O P Appa Rao	13	6870	550	550	343	275	1718	Loco Colony	
230	Laxmi Behera W/O Kasinath Behera	4	1950	160	160	100	80	500	R.K Nagar ,Post office line	
231	Ari Jagannatham S/O Late A Bangaraya	6	1520	125	125	80	70	400	Aurobindo Nagar,Church Road	
232	Niru Mohanty W/O Nursingha Mohanty	7	12070	966	966	603	482	3017	Ortel back side ,Rayagada	
233	Pattu Bisoyi Gopal Rao S/O P Jagannatham	7	2130	170	170	110	100	550	DFO 5th line, Rayagada	
234	A Ravanamma W/O Late A Bala Raju	7	4250	340	340	220	175	1075	DFO 8th line	
235	Archna Dora W/O Bijaya Kumar Ota	7	5250	420	420	270	215	1325	Mangala Mandir 1st line,Raniguda	
236	Sashi Bhusan Patnaik, S/O Late Trinath Patnaik	7	2520	202	202	126	100	630	Santi Vihar 1st line	
237	Saibani Paiko,W/O Pratap Ch Paiko	7	3040	243	243	152	122	760	DFO Office 3rd line	
238	Kusuma Kumari Behera W/O Satya	7	8230	659	659	411	329	2058	Mangala Mandir	

	Narayana Behera									
239	Dhana Laxmi Nayak, W/O Bhagaban Kar	7	12420	994	994	621	497	3106	DFO Colony 11th line	
240	Mahamad Abdul Safir Tayab S/O M A Sattar Tayab	7	6020	481	481	300	241	1503	DFO 4th line	
241	Sankar Makhijani S/O Late Tara Chand	8	11640	931	931	582	466	2910	UGMIT Road	
242	G Saraswati W/O G Badrinarayana	8	2290	183	183	114	92	572	Umashankar	
243	Kintali Laxmi Devi W/O K Manmadha Rao	8	10710	857	857	536	428	2678	New Colony	
244	Nilagiri Damayanti W/O Nilagiri Surinarayana	8	1610	130	130	90	75	425	Convst school	
245	Sabita Devi W/O Gouranga Chandra Panigrahi	9	1310	110	110	70	60	350	Gayatri Nagar	
246	M Sabitramma W/O M Krishna Rao	9	2230	180	180	120	95	575	DRDA Office Road	
247	Gopal Krishna Padhi	9	11480	918	918	574	459	2869	Indira Nagar 4th line	
248	Surendra Nayak S/O Late Gagadhar Nayak	9	7000	560	560	350	280	1750	Gayatri Nagar 3rd line	
249	Ushabati Patnaik , W/o Malikarjuna Patnaik	9	7020	562	562	351	281	1756	Indira Nagar 2nd line	
250	B Eswaramma W/O B Appa Rao Patnaik	10	6390	511	511	320	256	1598	Jyoti Foundry road	
251	P Maji Gouri Sankar Rao, S/O P Ramulu	11	2920	240	240	150	120	750	Kasturi Nagar Market Complex	
252	Bijaya Laxmi Sarangi W/O Umakanta Sarangi	11	11370	910	910	570	460	2850	Near Collge Road	
253	Ch Gouri W/O Ch Laxman Rao	12	6310	505	505	315	252	1577	Balaji Sweets Road	
254	K Srinivas Rao S/O K V Rao	11	5310	425	425	265	212	1327	Kasturi Nagar	
255	Damodar Mishra S/O Late Nursingha Mishra	11	1650	140	140	90	80	450	Kasturi Nagar 3rd line	
256	Rajkishor Agrawal S/O Bipin Prasad Agrawal	11	18360	1469	1469	918	734	4590	Kasturi Nagar JK Road	
257	Dayananda Khadanga S//O Gouranga Khadanga	12	1010	80	80	50	40	250	Saipriya Nagar	
258	Sunita Bagh W/o Bisikesan Bagh	14	1850	148	148	92	74	462	Royat Colony 2nd line	
259	Sanyasi Hial S/O Late Biasigh Hial	15	5380	430	430	270	220	1350	Jayaramguda	
260	J Sarveswar Rao S/O Late J Mina Rao	11	25200	2016	2016	1260	1008	6300	J K Road	
261	Aravinda Kumar Sahu S/O Kasi Prasad Sahu	5	21000	1680	1680	1050	840	5250	Over Bridge Down	
	TOTAL :-		2326520	186087	186087	116342	93114	581630		

RE- ASSESSMENT OF TAXES DURING THE YEAR 2016-17 OF RAYAGADA MUNICIPALITY, RAYAGADA:----

During the year under audit Re-Assessment of Taxes for 107 nos cases has been made by the local authority for increase of Taxes of Municipality at the rate of @8% for Holding Tax , @8% for Water Tax , @5% for Light Tax and @4% for Drainage Tax on the assessment value . The details of the same is furnished below .

SI.NO	NAME OF THE HOUSE HOLD OWNER	WARD NO.	ANNUAL RENTAL VALUE	HOLDING TAX	WATER TAX	LIGHTING TAX	DRAINAGE TAX	TOTAL	LOCATION
1	LADI ANITA	1/367	2100	168	168	105	84	525	MAIN ROAD
2	KINTALI SATYAVATAM	1/219	2600	208	208	130	104	650	MAIN ROAD
3	IPILI PADMAVATI	1/256	3100	248	248	155	124	775	MAIN ROAD
4	G SAMBA MURTY	1/220	3100	248	248	155	124	775	MAIN ROAD
5	B VENKET RAMANA	1/13A	2600	208	208	130	104	650	INFRONT OF HPC
6	DEVI KUMAR VIRJI	1/259 A	2100	168	168	105	84	525	MAIN ROAD
7	B SURYANARAYANA	1/74	2100	168	168	105	84	525	MAIN ROAD
8	K CH AVATARAM	1/76	2100	168	168	105	84	525	MAIN ROAD
9	HIRALAL VIRJI	1/259	2600	208	208	130	104	650	MAIN ROAD
10	V TAVITI NAIDU	1/75	2100	168	168	105	84	525	MAIN ROAD
11	BARATAM ARUNA	1/266	3100	248	248	155	124	775	MAIN ROAD
12	V SURYANARAYANA	1/74	2100	168	168	105	84	525	MAIN ROAD
13	A SAROJINI	1/255	3100	248	248	155	124	775	MAIN ROAD
14	G DHANA LAXMI	1/65	2100	168	168	105	84	525	MAIN ROAD
15	D P VIRJI	1/261	2600	208	208	130	104	650	MAIN ROAD
16	T RAMA KRISHNA RAO	1/57	2600	208	208	130	104	650	MAIN ROAD
17	K NAG BHUSAN RAO	2/326A	2100	168	168	105	84	525	MAIN ROAD
18	GUDLA NILAKANTHAM	2/341	2100	168	168	105	84	525	MAIN ROAD
19	K NARAYANA MURTY	2/326	2100	168	168	105	84	525	MAIN ROAD
20	NARESH KU CHAWALA	2/310a	3100	248	248	155	124	775	MAIN ROAD
21	N PURUSOTAM	2/223	2300	184	184	115	92	575	KANDHA SAHI
22	N PURUSOTAM	2/221	5100	408	408	255	204	1275	KANDHA SAHI
23	KINTALI PRAKASH RAO	2/346	3100	248	248	155	124	775	MAIN ROAD
24	I APPA RAO	2/344	4100	328	328	205	164	1025	MAIN ROAD
25	GUDLA NARAYANA MURTY	2/323	2100	168	168	105	84	525	MAIN ROAD
26	I PAIDIYA	2/345	3100	248	248	155	124	775	MAIN ROAD
27	K TAVITI RAJU	2/334	3100	248	248	155	124	775	MAIN ROAD

28	K RAM MURTY	2/218	2600	208	208	130	104	650	MAIN ROAD
29	P SATYAM	4/210A	2100	168	168	105	84	525	R.K NAGAR
30	SARAT CH VERMA	6/118	1100	88	88	55	44	275	AUROBINDO NAGAR
31	K C SAHU	6/133	2100	168	168	105	84	525	AUROBINDO NAGAR
32	USHA RANI MOHAPATRO	7/1162A	2100	168	168	105	84	525	MANGALA MANDIR
33	VONA VENKET RAMANA	7/1053	2100	168	168	105	84	525	CONVENT ROAD
34	K PRAKASH RAO	7/502	8200	656	656	410	328	2050	CONVENT ROAD
35	BIBHUTI BHUSAN MANDAL	7/1177	2100	168	168	105	84	525	HORTICULTURE ROAD
36	JAYASANKAR SAHU	7/551	2100	168	168	105	84	525	MANGALA MANDIR
37	SANJAY KUMAR GOUDI	7/515A	5100	408	408	255	204	1275	CONVENT ROAD
38	SURJYAKANTA SAHU	7/1237	2100	168	168	105	84	525	HATHIPATHAR ROAD
39	P LAXMAN MURTY	7/529	2040	163.2	163.2	102	81.6	510	CONVENT ROAD
40	SOUBHAGYABATI PANDA	7/1086	6200	496	496	310	248	1550	MANGALA MANDIR
41	SYAM SUNDAR MOHANKUDO	7/1234	2100	168	168	105	84	525	HORTI CULTURE ROAD
42	MAMATA JAYASINGH	7/1494	4100	328	328	205	164	1025	HATHIPATHAR ROAD
43	M RATNAMANI	7/955	2100	168	168	105	84	525	HATHIPATHAR ROAD
44	K DHANA LAXMI	7/775	3100	248	248	155	124	775	HATHIPATHAR ROAD
45	AHALYA NAYAK	7/1246	4100	328	328	205	164	1025	HORTICULTURE ROAD
46	UDAY CHANDRA PANDA	7/1199	4100	328	328	205	164	1025	WOMEN COLLEGE
47	M KANAMA	7/786A	2100	168	168	105	84	525	CONVENT ROAD
48	K NARAYANA MURTY	7/227	2100	168	168	105	84	525	IN FRONT OF DFO OFFICE
49	PADMAVATI SAHU	7/395	2100	168	168	105	84	525	WOMEN COLLEGE
50	HRUSIKESA SUNAMUDI	7/1046	2100	168	168	105	84	525	WOMEN COLLEGE
51	K PRASAD RAO	7/786	1100	88	88	55	44	275	CONVENT ROAD
52	USHAKANTA PATNAIK	7/516	5100	408	408	255	204	1275	CONVENT ROAD
53	G MURALI KRISHNA	7/914	2100	168	168	105	84	525	HATHIPATHAR ROAD
54	S RAVANAMA	7/510	2100	168	168	105	84	525	CONVENT ROAD
55	KANHA BABU RAO	7/880	2100	168	168	105	84	525	HATHIPATHAR ROAD
56	T S ACHARY	7/583	12300	984	984	615	492	3075	WOMEN COLLEGE
57	K DAMAYANTI	7/294A	2100	168	168	105	84	525	DFO 3RD LINE
58	GOPINATH PALO	7/588	2100	168	168	105	84	525	HATHIPATHAR ROAD
59	B K SAHU	7/617	2100	168	168	105	84	525	HORTICULTURE ROAD
60	SUDHAKAR PANIGRAHI	7/693	2100	168	168	105	84	525	WOMEN COLLEGE
61	SARASWATI PANDA	7/513A	2100	168	168	105	84	525	CONVENT ROAD
62	G BHASKAR RAO	7/333	2100	168	168	105	84	525	HATHIPATHAR ROAD
63	G RAMA DEVI	8/397	3100	248	248	155	124	775	JUST ROAD
64	V CHANDRA SEKHAR RAO	8/142	2100	168	168	105	84	525	JUST ROAD
65	L KUSUM KUMARI	8/480	2100	168	168	105	84	525	CHECKAGUDA ROAD

66	SIMHADRI SARADA	8/600	2100	168	168	105	84	525	
67	K ANANDA RAO	8/47	2100	168	168	105	84	525	UST ROAD
68	G GOURI SHANKAR	8/358	3100	248	248	155	124	775	G.K PADHI LANE
69	U LEELAVATI PATRO	8/546	4100	328	328	205	164	1025	OPP CONVENT
70	K MAHESWAR RAO	8/417	2100	168	168	105	84	525	UST ROAD
71	K JAGANNATH SWAMY	8/612A	2100	168	168	105	84	525	GAJALAXMI CHAWK
72	S L SWAMY	8/56	2100	168	168	105	84	525	IN FRONT OF MI DIVISION
73	I SAILAJA	8/58	2100	168	168	105	84	525	IN FRONT OF MI DIVISION
74	P RAGHUNAİKULU	8/50A	2100	168	168	105	84	525	UST ROAD
75	P KRISHNA MURTY	8/50	2100	168	168	105	84	525	UST ROAD
76	RAM CHANDRA SENAPATI	8/140	2100	168	168	105	84	525	NEW COLONY
77	T MANMADHA RAO	8/745	3100	248	248	155	124	775	CONVENT ROAD
78	BHUPENDRA BHEGAD	8/161	2100	168	168	105	84	525	DRIVER COLONY
79	SUKANTI MOHANTY	8/359	2100	168	168	105	84	525	UST ROAD
80	ANANDA KHADANGA	8/12	2100	168	168	105	84	525	CONVENT ROAD
81	RADHESYAM MANI	8/380	3100	248	248	155	124	775	UST ROAD
82	JAGADISH KOUR	8/266	10200	816	816	510	408	2550	KAPILASH
83	MANJULA PANDA	8/437	2100	168	168	105	84	525	NEAR VENKETSWAR TEMPLE
84	D SAROJINI	8/690	2100	168	168	105	84	525	UST ROAD
85	P TRINATH NAIDU	8/156	2100	168	168	105	84	525	DRIVER COLONY
86	V BHANU KUMARI	8/681	2100	168	168	105	84	525	CONVENT ROAD
87	SUMATI PUJARI	8/613	2100	168	168	105	84	525	CONVENT ROAD
88	AMYA KUMAR MOHANTY	8/391	9200	736	736	460	368	2300	UST ROAD
89	SRIPATI SAHU	8/57	2100	168	168	105	84	525	IN FRONT OF MI DIVISION
90	G N MURTY	8/147	4100	328	328	205	164	1025	UST ROAD
91	S B SAHU	8/446	10200	816	816	510	408	2550	KAPILASH
92	S RAJESWARI	8/768	4100	328	328	205	164	1025	
93	A BHAGYALAXMI	11/101	10200	816	816	510	408	2550	OPP OMP
94	GUDLA PARAMESWAR RAO	11/1029	2040	163.2	163.2	102	81.6	510	KASTURI NAGAR
95	RAJA LAMI PANDA	11/835	2600	208	208	130	104	650	KASTURI NAGAR6TH LINE
96	PRAMILA SATAPATHY	11/518	3200	256	256	160	128	800	OPP OMP
97	E PRAMILA	11/584	2040	163.2	163.2	102	81.6	510	KASTURI NAGAR 5TH LANE
98	S VENKET RAO	11/977	2600	208	208	130	104	650	KASTURI NAGAR 5TH LANE
99	KRISHNAVENI BEHERA	11/673	2600	208	208	130	104	650	KASTURI NAGAR 4TH LANE
100	K SRINU	11/884	2040	163	163	102	82	510	KASTURI NAGAR
101	J APPA RAO	11/1109	2040	163	163	102	82	510	KASTURI NAGAR
102	RAM ASISH SING	11/103	2040	163.2	163.2	102	81.6	510	OPP OMP
103	P SORAMMA	11/65	2040	163.2	163.2	102	81.6	510	TUMBIGUDA
104	KASI SAYAMMA	11/972	2040	163.2	163.2	102	81.6	510	KASTURI NAGAR 7TH LANE

105	I SATYA SYAMA MURTY	11/775	2600	208	208	130	104	650	KASTURI NAGAR 1ST LANE
106	GOURI SANKAR PATNAIK	11/525	8000	640	640	400	320	2000	TUMBIGUDA
107	MANINGI GOURI SANKAR RAO	11/580	2040	163.2	163.2	102	81.6	510	TUMBIGUDA
TOTAL			322160	25773	25773	16108	12886	80540	

It would be seen from the above statement that total 261 nos of new assessment and 107 nos of re-assessment of holding taxes has been done by the local authority for improvement of Municipality own fund during the year , 2016-17 . The activities of the local authorities as well as E.O of this Municipality is praisable .

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

VERACITY OF TIN:-

As per Rule-56 of Receipt and Payment Rules,1983 every payment should be supported by a voucher containing clear particulars of claim . Every voucher must bear an acknowledgement taken at the time of payment signed by the person by whom or on whose behalf the claim is put forward . So as per the general requirements of a voucher , it should have computerized / printed receipts with Bill Number , Date , TIN/ SRIN Number showing brand of material , deduction of VAT , signature by the dealer and should also be stamped containing " paid by me " by the payer .

During the course of audit of Rayagada Municipality for the year 2016-17, most of the works have been executed through tender process. Hence, no purchase vouchers are found in the work case records. However, few works under MLALAD and MPLAD schemes have been executed departmentally, where voucher of building materials like cement, M.S.Rod etc are found. Besides, sanitation goods like bleaching , phynile , malaria oil etc , electrical goods and other vehicles has been purchased by this Municipality during the year , 2016-16 . TIN of the following Firms were verified and found correct .

SL. NO	NAME OF THE SUPPLIERS	TIN NUMBER	REMARKS
1	SAI SALES , RAYAGADA	21691602490	CEMENT & ROD S
2	MRITUNJAYA TRADERS ,RAYAGADA	21901605096	CEMENT & RODS
3	PRAGATI AGENCY, RAYAGADA	21971600159	CEMENT & RODS
4	DIVINE CHEMICALS & SUPPLIERS, TALA TELANGA BAZAR, CUTTACK	21075700650	SANITATION GOODS
5	ORISON CHEMICALS , JHANIRI MANGALA , CUTTACK	21151203298	SANITATION GOODS
6	TECH MECH ORISSA , BHUBANESWAR	21441113074	ELECTRICALS GOODS
7	PARAMOUNT AUTOMOVIES PVT. LTD , CHANDILI , RAYAGADA	21494100016	VEHICLE

14.2 -

O.S PAGE NO- 100 TO 103 .

PARA-14-02 :- IRREGULAR PURCHASE :-

Ref. to Vr. No-896 Dt.09.03.2017 for Rs.222296.00 .

On checking of the above noted paid voucher with reference to purchase file and stock Register , it was noticed that a sum of Rs.222296.00 was paid to Orison Chemicals, Cuttack towards purchase of 130 Nos (50 Litrs capacity) Dustbins and 65 Nos (80 Litrs Capacity) Dustbins vide supply bill No-380 Dt.13.02.2017 .

On scrutiny it was noticed from the purchase file that vide supply Order No- 173 Dt.25.01.2017 of this Municipality above materials have been supplied by the supplier on 13.02.2017 as per old rate contract which had been approved during the year ,2014-15 . No quotation has been called during the year, 2015-16 and 2016-17 for purchase of above materials .

It is seriously irregular and violating the process of purchase as specified by the Govt, time to time . The duration of approval rate which has been fixed on quotation basis is valid only for a financial year . After completion of the specific financial year , the rate contract with supplier is automatically cancelled.

But with taking some ill intention the above materials has been purchased from the specific supplier without calling new quotation during the period 2015-16 and 2016-17 .

Besides , it was also noticed from the Stock Register of Dustbin that the opening stock of 50 Litres capacity Dustbin was 20 Nos as on 01.04.2016 . During the year, 2016-17 only 7 Nos of this item dustbin has been issued/ utilized . Similarly the opening stock of 80 Litres capacity Dustbin was 71 Nos as on 01.04.2016 . During the year , 2016-17 only 34 Nos has been issued / utilized .

In this position of stock , there was no requirement for purchase of 50 Litres and 80 Litres capacity Dustbin . But 130 Nos of 50 Litres capacity and 65 Nos of 80 Litres capacity Dustbins has been purchased by the local authority un- necessarily without adopting purchase procedure .

Hence, the purchase is purely irregular and the amount of Rs.222296.00 is held under objection till the proper utilization of above Dustbins .

In response to objection statement the local authority replied that " As per the requirement the dustbins has been purchased . Due to election code of conduct , the dustbins has not been disburshed during the year ,2016-17 . But the same has been issued in the next financial year . The purchase process will be followed in future as per the audit instruction ."

The compliance of the local authority is not convincing and the objection raised by audit stands good

14.3 -

O.S PAGE NO- 104 TO 106 .

PARA-14-03 :- MISUTILIZATION OF MUNICIPALITY PROPERTY :-

It was noticed that one truck (Big size) is available in the Municipality premises . On the local enquiry it is conformed that the truck has been supplied by the Govt, for sanitation work which has been purchased centrally by the Govt, out of Solid Waste Management under the 11th FCA grant during the year ,2009 .

Inspite issue of objection memo the concern file and records were not produced to audit for checking . It was also noticed that all the E.Os and Chair person of this Municipality during the period from 2009 to 2017 have not taken any interest for utilization of this truck in specific work as mentioned in the Solid Waste Management scheme or any other use for Municipality . Due to non utilization and non maintenance , the same truck is going to be damaged condition day to day . It is a great assets to the Municipality . But due to negligence of duty of the local authority , one important assets of the Municipality is become value less and damage . It is a great loss to the Municipality .

The present E.O is requested to enquiry the matter personally and take necessary action for proper utilization of this truck as per guide line of the Govt, . If not possible due any other reasons , the matter may be intimated to the Govt, and necessary steps may be taken for auction sale after prior approval from the competent authority of the Govt, and compliance may be reported to audit . For this Sri Rupkeshari Dalai , Ex-E.O and Sri S.M Patjyoshi , Ex- E.O are responsible .

In response to objection statement , the local authority replied that " Necessary action will be taken after approval of the Govt,. The suggestion of the audit will be intimated to Govt,."

Hence , E.O is advised to take immediate step to save a assets of the Municipality . The attention of the Director , Urban Local Body and Collector , Rayagada is drawn in this regards .

PARA: 15 AUDIT ON WORKS

15.1 -

PARA-15-01 :-POSITION OF THE WORK CASE RECORDS :-

On scrutiny of the work bills payments booked in the various Cash Books during the accounting year 2016-17, it is seen that a total sum of Rs. 77100295.00 has been spent towards execution of 192 Nos. of projects / work case records. Total 192 nos. of work case records amounting to Rs.77100295.00 were produced and verified in audit. Further, it is found that 72 nos. and 58 nos. of records relating to the year prior to 2016-17 and current year respectively has been completed during 2016-17. Remaining 09 nos. and 53 nos. of records relating to the year prior to 2016-17 and current year respectively is found to be incomplete till 31.3.2017. An abstract Position there of is furnished below as per Revised Guidelines issued vide No.7723/29.06.2016 by Hon'ble Director, DLFA, Odisha, Bhubaneswar .

ABSTRACT POSITION OF THE WORK CASE RECORDS FOR THE ACCOUNTING YEAR ,2016-17 .

Total Nos of work case records	Money value	No. of work case records produced	Money value	Completed				Progress				
				Arr	Cur	Total	Money value	Arr	Cur	Total	Money value	
192	75520516	192	77100295	72		58	130	52396758	09	53	62	24703537

However , the local authority is advised to complete the arrear works on priority basis and compliance be reported to audit .

15.2 -

O.S PAGE- 80 TO 81 .

PARA-15-2:-

Name of the work :- Improvement of Drain at Ambedkar Sahi .

C.R No- 333 / 2015-16 .

E.C – Rs.500000.00 (Devolution Fund)

A.V – Rs.495000.00

Agency – Sri Santosh Kumar Rath, Contractor .

J.E –Sri D.P Pattanaik .

Ref. to Vr. No-04 dt.10.03.2017 for Rs.495000.00 .

Ref. to M.B No-216 at page-62 to 66 .

I)Excess Payment :-

On checking of the above noted work bill with reference to the concerned work Case Record and M.B , it was noticed that the work has been executed on tender basis with 1% less by Sri S.K Rath , contractor . Vide item No-5 of the work bill total 50.77 cum RCC M20 with 20mm downgraded size HG chips work was shown executed @4802.54 per cum for this drain work with reference to M.B page-64 . Out of which 9.31 cum was allowed for drain bed . The total width of the drain is 1.00 mtr including two drain walls having width of 0.15 mtr each as noticed from excavation of earth work item and C.C (1:4:8) work item of this work . The width position of the bed for RCC M20 work comes to 0.70 (1.00 – 0.15 – 0.15) mtr . The admissible measurement of bed for RCC M20 work is as follow .

$$\text{Bed} = 1 \times 133.00 \times 0.70 \times 0.07 = 6.517 \text{ cum .}$$

But in the bill 9.310 cum work was allowed by showing the following measurement in the M.B vide page- 64 .

$$\text{Bed} = 1 \times 133.00 \times 1.00 \times 0.07 = 9.310 \text{ cum .}$$

In this connection 2.793 (9.310 – 6.517) cum RCC M20 work was allowed excess than the actual work done .

Hence , the cost of 2.793 cum RCC M20 work amounting to Rs. 13413.00 (2.793 x @4802.54) was paid in excess to Sri S.K Rath , contractor which needs recovery from him .

However , the excess payment of Rs.13413.00 may be recovered and compliance to be reported to audit . Failing which the concern E.O , M.E & J.E are responsible for this excess payment .

In response to audit objection statement , the local authority replied that the excess payment of Rs.13413.00 will be recovered from the S.D amount of the contractor .

Hence , the objection raised by audit stands good . The excess payment of Rs.13413.00 may be recovered and compliance to be reported to audit .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	4471.00
2	SRI SAROJ KUMAR PANI	EX- ASST. ENGINEER	NOW ASST. ENGINEER OF ITDA OFFICE , RAYAGADA. DIST- RAYAGADA.	4471.00
3	SRI DURGA PRASAD PATNAIK	J.E	J.E AT RAYAGADA MUNICIPALITY , RAYAGADA . DIST- RAYAGADA .	4471.00

15.3 -

O.S PAGE NO-82 TO 83 .

PARA-15-3:-

Name of the work :- Improvement of Road & Drain at Gandhi Nagar & Indira Nagar area .

C.R No- 41 / 2015-16 .

E.C – Rs.1000000.00 (14th FCA)

A.V – Rs.980000.00

Agency – Smt. Geetanjali Pidika , Contractor .

J.E –Sri R. R. Behera.

Ref. to Vr. No-16 dt. 26.08.2016 for Rs.980000.00 .

Ref. to M.B No-200 at page-95 to 99 .

I)Excess Payment :-

On checking of the above noted work bill with reference to the concerned work Case Record and M.B , it was noticed that the work has been executed on tender basis with 2% less by Smt. Geetanjali Pidika , contractor . Vide item No-4 of the work bill w/r to M.B page- 95 & 96 total 1697.18 sqm providing and laying 75 mm thick HG metaling with 4 cm size HG metal work was shown @162.67 per sqm . Out of total quantity , 1422.05 sqm work for road base and 275.13 sqm for cambering work was allowed in the bill . But as per Standard Specification and also practically 10% as maximum is required for cambering work on the quantity of road base metaling work .

In this work the admissible quantity for camber comes to 142.20 (1422.05 x 10%) sqm as maximum . But 275.13 sqm was allowed for this purpose . In this connection 132.93 (275.13 – 142.20) sqm metaling work was allowed excess than the actual work done .

Hence , the cost of 132.93 sqm metaling work amounting to Rs.21624.00 (132.93 x @162.67) was paid in excess to Smt. Geetanjali Pidika , contractor which needs recovery from her .

However , the excess payment of Rs.21624.00 may be recovered and compliance to be reported to audit . Failing which the concern E.O , M.E & J.E are responsible for this excess payment .

In response to audit objection statement , the local authority replied that the excess payment of Rs.21624.00 will be recovered from the S.D amount of the contractor .

Hence , the objection raised by audit stands good . The excess payment of Rs.21624.00 may be recovered and compliance to be reported to audit .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	7208.00
2	SRI SAROJ KUMAR PANI	EX- ASST. ENGINEER	NOW ASST. ENGINEER OF ITDA OFFICE , RAYAGADA. DIST- RAYAGADA.	7208.00
3	SRI RASMI RANJAN BEHERA	J.E	J.E AT RAYAGADA MUNICIPALITY , RAYAGADA . DIST- RAYAGADA	7208.00

15.4 -

O.S PAGE NO-84 TO 85 .

PARA-15-4:-

Name of the work :- Improvement of Road & Drain at Sastri Nagar left side & Anjeyapeta,

Utkalmani Nagar , Kadaliguda Area .

C.R No- 46 / 2015-16 .

E.C – Rs.1000000.00 (14th FCA)

A.V – Rs.964000.00

Agency – Smt. Geetanjali Pidika , Contractor .

J.E –Sri R. R. Behera.

Ref. to Vr. No-17 dt. 26.08.2016 for Rs.829407.00 (1st R/C Bill) .

21 dt. 04.10.2016 for Rs.134593.00 (2nd & Final Bill)

Ref. to M.B No-208 at page- 42 to 44 .

207 at page-51 to 54 .

I)Excess Payment :-

On checking of the above noted work bill with reference to the concerned work Case Record and M.B , it was noticed that the work has been executed on tender basis with 3.6% less by Smt. Geetanjali Pidika , contractor . Vide item No-2 of the 1st R/A work bill , a sum of Rs.24649.00 was allowed and paid towards transportation of 157 cum excavated earth @157.00 per cum by mechanical means . On scrutiny of the work case record and photographs attached to the work case record that there no evidence for transportation of earth by mechanical means .

Besides , the road is situated outside of the town and there is no house near the road side . The both side of the road is very low than the road level as noticed from the photographs attached to the case record . It was also noticed from the photographs that both side of the road has been filled up with earth to develop the road side strength . The excavated earth is mostly required first for filling of both side area of the road , which has been done in this work . All the excavated earth might has been utilized for filling of both side low area of road .

Vide item No-1 of the work bill , E/W has been executed for existing road & berm dressing and filling within the initial lead of 50 mtrs .

In this connection it proves that all the excavated earth has been reutilized in this work within the initial lead . For which no transportation charges is admissible for excavated earth in this work . Besides quantity in different item in the estimate of this work not tallied to the work done shown in the bill . The eye estimate has been prepared for this work and benefit towards transportation of excavated earth has been allowed to the contractor without any transportation .

Hence, the transportation of earth is not admissible and the amount of Rs. 24649.00 towards transportation charges needs recovery from Smt. Geetanjali Pidika , contractor .

However , the excess payment of Rs.24649.00 may be recovered and compliance to be reported to audit . Failing which the concern E.O , M.E & J.E are responsible for this excess payment .

In response to audit objection statement , the local authority replied that the excess payment of Rs.24649.00 will be recovered from the S.D amount of the contractor .

Hence , the objection raised by audit stands good . The excess payment of Rs.24649.00 may be recovered and compliance to be reported to audit .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	8217.00
2	SRI SAROJ KUMAR PANI	EX- ASST. ENGINEER	NOW ASST. ENGINEER OF ITDA OFFICE , RAYAGADA. DIST- RAYAGADA.	8216.00
3	SRI RASMI RANJAN BEHERA	J.E	J.E AT RAYAGADA MUNICIPALITY , RAYAGADA . DIST- RAYAGADA	8216.00

15.5 -

O.S PAGE NO-86 TO 87 .

PARA-15-5:-

Name of the work :- Laying of RCC cover plate at Anjayagada 1st and 2nd lane . .

C.R No- 66/2015-16 .

E.C – Rs.300000.00 (14TH FCA)

A.V – Rs.290700.00

Agency – Sri Basudev Rao Samal , Contractor .

J.E –Sri R. R Behera.

Ref. to Vr. No-45 dt. 18.01.2017 for Rs.290700.00 .

Ref. to M.B No-218 at page- 11 to 12.

I)Excess Payment :-

On checking of the above noted work bill with reference to the concerned work Case Record and M.B , it was noticed that the work has been executed on tender basis with 3.1% less by Sri Basudev Rao Samal , Contractor . Vide item No-2 of the work bill , total 26.12 cum RCC M25 with 20 mm downgraded size HG chips work was shown executed @5215.00 per cum towards construction of drain cover w/r to M.B page- 11 as per following measurement towards execution of RCC M-25 cover plate on the drain .

1 x 119.63 x 0.90 x 0.075 = 8.07 cum .

1 x 113.88 x 0.90 x 0.10 = 10.24 cum .

1 x 86.79 x 0.90 x 0.10 = 7.81 cum .

TOTAL :- 26.12 cum

But the admissible measurement of this item work is furnished below .

1 x 119.63 x 0.90 x 0.075 = 8.07 cum .

1 x 113.88 x 0.90 x 0.075 = 7.68 cum .

1 x 86.79 x 0.90 x 0.10 = 7.81 cum .

TOTAL :- 23.56 cum

The admissible quantity of this item work comes to 23.56 cum as per above measurement .

In this connection 2.56 (26.12 – 23.56) cum RCC M25 work was allowed than the actual work done due to allowing the excess width of the slab in second line of measurement .

Hence , the cost of 2.56 cum RCC M-25 work amounting to Rs. 13350.00 (2.56 cum x @ 5215.00) was paid in excess to Sri Basudev Rao Samal , Contractor which needs recovery from him .

However , the excess payment of Rs. 13350.00 may be recovered and compliance to be reported to audit . Failing which the concern E.O , M.E & J.E are responsible for this excess payment .

In response to audit objection statement , the local authority replied that the excess payment of Rs.13350.00 will be recovered from the S.D amount of the contractor .

Hence , the objection raised by audit stands good . The excess payment of Rs.13350.00 may be recovered and compliance to be reported to audit .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O- JODDA DIST-KEONJHAR	4450.00
2	SRI SAROJ KUMAR PANI	EX- ASST. ENGINEER	NOW ASST. ENGINEER OF ITDA OFFICE , RAYAGADA. DIST- RAYAGADA.	4450.00
3	SRI RASMI RANJAN BEHERA	J.E	J.E AT RAYAGADA MUNICIPALITY , RAYAGADA . DIST- RAYAGADA	4450.00

15.6 -
O.S PAGE NO- 88 TO 90 .
PARA-15-6:-
Name of the work :- Const. of Right side Drain at Kasturi Nagar , 8th lane .

C.R No- 293 / 2016-17 .

 E.C – Rs.984000 (14th FCA)

A.V – Rs.836498.00

Agency – Sri Santosh Kumar Patro , Contractor .

J.E –Sri R. R. Behera.

Ref. to Vr. No- 33 dt. 15.12.2016 for Rs.836498.00 .

Ref. to M.B No-208 at page- 72 to 76 .

I)Excess Payment :-

On checking of the above noted work bill with reference to the concerned work Case Record and M.B , it was noticed that the work has been executed on tender basis with 14.99% less by Sri Santosh Kumar Patro, contractor . Vide item No-3 of the work bill total 53.06 cum sand filling work was shown @ 280.00 per cum w/r to M.B page-72 as per following measurement in the M.B .

New Drain Bed = 1 x 362.40 x 1.10 x 0.10 = 39.86 cum .

Repair Drain Bed = 1 x 110.00 x 0.60 x 0.20 = 13.20 cum .

Total = 53.06 cum .

But the admissible sand filling measurement is as follows .

New Drain Bed = 1 x 362.40 x 1.10 x 0.10 = 39.86 cum .

Repair Drain Bed = 1 x 110.00 x 0.60 x 0.10 = 06.60 cum .

Total = 46.46 cum .

In this connection 6.60 (53.06 – 46.46) cum sand filling work was shown excess than the actual work done .

Hence, the cost of 6.60 cum sand filling amounting to Rs.1848.00 (6.60 x @280.00) was paid in excess to Sri Santosh Kumar Patro , Contractor which needs recovery from him .

ii) EXCESS PAYMENT :-

Vide item No-8 of the work bill total 153.73 cum earth work was shown executed for berm dressing and lifting of soil from existing drain as per following measurement with reference to the M.B page-75 .

Berm dressing = $1 \times 362.00 \times (1.00 + 1.20 + 1.50) / 3 \times 0.30 = 133.93$ cum .

Existing Drain soil lifting = $1 \times 110.00 \times 0.60 \times 0.30 = 19.80$ cum .

Total :- 153.73 cum .

But as per approved estimate the admissible measurement of above work is furnished below .

Berm dressing = $1 \times 362.00 \times (1.00 + 1.20 + 1.50) / 3 \times 0.15 = 66.97$ cum .

Existing Drain soil lifting = $1 \times 110.00 \times 0.60 \times 0.20 = 13.20$ cum .

Total :- 80.17 cum .

In this connection 73.56 (153.73 – 80.17) cum earth work was shown executed excess than the actual work done due to wrong calculation and measurement by the local authority .

Hence, the cost of 73.56 cum earth work amounting to Rs.8827.00 (73.56 x @120.00) was paid in excess to Sri Santosh Kumar Patro , Contractor which needs recovery from him .

iii) EXCESS PAYMENT :-

Vide item No-2 of the work bill , total 380 cum excavated earth was shown transported by mechanical means @ 157.96 per cum which includes the quantity of 73.56 cum including voids which has been shown excess due to wrong measurement .

After deduction of voids of 12.5% from 73.56 cum , the net quantity of 64.36 (73.56 – 12.5%) cum earth was shown excess transportation than the actual .

In this connection the transportation cost of 64.36 cum earth amounting to Rs.10166.00 (64.36 x @157.96) was paid in excess to the contractor .

Hence, the excess payment of Rs.10166.00 needs recovery from Sri Santosh Kumar Patro , Contractor .

In this work total Rs.20841.00 (1848.00 + 8827.00 + 10166.00) was suggested for recovery from Sri Santosh Kumar Patro , Contractor .

However , the excess payment of Rs.20841.00 may be recovered and compliance to be reported to audit . Failing which the concern E.O , M.E & J.E are responsible for this excess payment .

In response to audit objection statement , the local authority replied that the excess payment of Rs.20841.00 will be recovered from the S.D amount of the contractor .

Hence , the objection raised by audit stands good . The excess payment of Rs.20841.00 may be recovered and compliance to be reported to audit .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O- JODDA DIST-KEONJHAR	6947.00
2	SRI SAROJ KUMAR PANI	EX- ASST. ENGINEER	NOW ASST. ENGINEER OF ITDA OFFICE , RAYAGADA. DIST- RAYAGADA.	6947.00
3	SRI RASMI RANJAN BEHERA	J.E	J.E AT RAYAGADA MUNICIPALITY , RAYAGADA . DIST- RAYAGADA	6947.00

15.7 -

O.S PAGE NO-91 TO 93 .

PARA-15-7:-

Name of the work :- Improvement of Road to I.T.I , Rayagada .

C.R No- 126 / 2014-15 .

E.C – Rs.3000000 (BKBK)

A.V – Rs.3270000.00

Agency – Sri Ashok Panda , Contractor .

J.E –Sri R. R Behera.

Ref. to Vr. No- 04 dt. 19.05.2016 for Rs.3270000.00 .

Ref. to M.B No-208 at page- 12 to 20 .

i)Excess Payment :-

On checking of the above noted work bill with reference to the concerned work Case Record and M.B , it was noticed that the work has been executed on tender basis with 9.00 % excess than the estimate cost by Sri Ashok Panda, contractor . Vide item No-1 of the work bill total 181.50 cum earth work was shown executed @103.00 per cum with reference to M.B page-12 with following measurement .

$2 \times 242.00 \times 1.25 \times 0.30 = 181.50 \text{ cum} .$

But as per approved estimate the admissible measurement of above work is furnished below .

$2 \times 242.00 \times 1.25 \times 0.20 = 121.00 \text{ cum} .$

In this connection 60.50 (181.50 – 121.00) cum earth work was shown executed excess than the actual work done due to allowing excess height of earth work .

Hence, the cost of 60.50 cum earth work amounting to Rs.6335.00 (60.50 x @103.00) was paid in excess to Sri Ashok Panda , Contractor which needs recovery from him .

ii)EXCESS PAYMENT :-

Vide item No-10 of the work bill , a sum of Rs.17810.00 was allowed and paid towards transportation of 157 cum excavated earth @137.00 per cum by mechanical means . On scrutiny of the work case record and photographs attached to the work case record that there no evidence for transportation of earth by mechanical means .

Besides , the road is situated outside of the town and there is no house near the road side . The both side of the road is very low than the

road level as noticed from the photographs attached to the case record . It was also noticed from the photographs that both side of the road has been filled up with earth to develop the road side strength . The excavated earth is mostly required first for filling of both side area of the road , which has been done in this work . All the excavated earth might has been utilized for filling of both side low area of road .

Vide item No-1 of the work bill , E/W has been executed for existing road & berm dressing and filling within the initial lead of 50 mtrs .

In this connection it proves that all the excavated earth has been reutilized in this work within the initial lead . For which no transportation charges is admissible for excavated earth in this work . Besides quantity in different item in the estimate of this work not tallied to the work done shown in the bill . The eye estimate has been prepared for this work and benefit towards transportation of excavated earth has been allowed to the contractor without any transportation .

Hence, the transportation of earth is not admissible and the amount of Rs. 17810.00 towards transportation charges needs recovery from Smt. Geetanjali Pidika , contractor .

In this work total Rs.24145.00 (6335.00 + 17810.00) was suggested for recovery from Sri Ashok Panda , Contractor .

However , the excess payment of Rs.24145.00 may be recovered and compliance to be reported to audit . Failing which the concern E.O , M.E & J.E are responsible for this excess payment .

In response to audit objection statement , the local authority replied that the excess payment of Rs.24145.00 will be recovered from the S.D amount of the contractor .

Hence , the objection raised by audit stands good . The excess payment of Rs.24145.00 may be recovered and compliance to be reported to audit .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	8049.00
2	SRI SAROJ KUMAR PANI	EX- ASST. ENGINEER	NOW ASST. ENGINEER OF ITDA OFFICE , RAYAGADA. DIST- RAYAGADA.	8048.00
3	SRI RASMI RANJAN BEHERA	J.E	J.E AT RAYAGADA MUNICIPALITY , RAYAGADA . DIST- RAYAGADA	8048.00

15.8 -

O.S PAGE NO- 94 TO 95 .

PARA-15-8:-

Name of the work :- Improvement of Road from Anjayapeta to Kadaliguda .

C.R No- 23 / 2015-16 .

E.C – Rs.1000000.00 (14th FCA)

A.V – Rs.969000.00

Agency – Sri Kesab Batriya , Contractor .

J.E –Sri R. R Behera.

Ref. to Vr. No-19 dt. 26.08.2016 for Rs.577015.00 (1st R/A Bill) .

Ref. to M.B No-208 at page- 35 to 37 .

I) Excess Payment :-

On checking of the above noted work bill with reference to the concerned work Case Record and M.B , it was noticed that the work has been executed on tender basis with 3.1% less by Sri Kesab Batriya , contractor . Vide item No-2 of the 1st R/A work bill , a sum of Rs.13345.00 was allowed and paid towards transportation of 85 cum excavated earth @157.00 per cum by mechanical means . On scrutiny of the work case record and photographs attached to the work case record that there is no evidence for transportation of earth by mechanical means .

Besides , the road is situated outside of the town and there is no house near the road side . The both side of the road is very low than the road level as noticed from the photographs attached to the case record . It was also noticed from the photographs that some portion of both side of the road has been filled up with excavated earth to develop the road side strength . The excavated earth is mostly required first for filling of both side open area of the road , which has been done in this work . All the excavated earth might has been utilized for filling of both side low level area or berm of road .

Vide item No-1 of the work bill , E/W has been executed for existing road & berm dressing and filling within the initial lead of 50 mtrs .

In this connection it proves that all the excavated earth has been reutilized in this work within the initial lead . For which no transportation charges is admissible for excavated earth in this work . Besides quantity in different item in the estimate of this work not tallied to the quantity of work done shown in the bill . The eye estimate has been prepared for this work without taking pre- measurement of the existing road and benefit towards transportation of excavated earth has been allowed to the contractor without any transportation .

Hence, the transportation of excavated earth in this work is not admissible and the amount of Rs. 13345.00 towards transportation charges needs recovery from Sri Kesab Batriya , contractor .

However , the excess payment of Rs.13345.00 may be recovered and compliance to be reported to audit . Failing which the concern E.O , M.E & J.E are responsible for this excess payment .

In response to audit objection statement , the local authority replied that the excess payment of Rs.13345.00 will be recovered from the S.D amount of the contractor .

Hence , the objection raised by audit stands good . The excess payment of Rs.13345.00 may be recovered and compliance to be reported to audit .

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O- JODDA DIST-KEONJHAR	4449.00
2	SRI SAROJ KUMAR PANI	EX- ASST. ENGINEER	NOW ASST. ENGINEER OF ITDA OFFICE , RAYAGADA. DIST- RAYAGADA.	4448.00
3	SRI RASMI RANJAN BEHERA	J.E	J.E AT RAYAGADA MUNICIPALITY , RAYAGADA . DIST- RAYAGADA	4448.00

15.9 -

O.S PAGE NO- 96 TO 97 .

PARA-15-9:-

Name of the work :- Improvement of Road at near Jyoti Mahal Hotel towards Sacred Heart School .

C.R No- 28 / 2015-16 .

E.C – Rs.1000000.00 (14th FCA)

A.V – Rs.920000.00

Agency – Sri Rajani Kanta Behera , Contractor .

J.E –Sri D.P Patnaik .

Ref. to Vr. No-31 dt. 06.10.2016 for Rs.966000.00 (1st R/A Bill) .

Ref. to M.B No-212 at page- 26 to 29 .

1. Inadmissible and Excess Payment :-

On checking of the above noted work bill with reference to the concerned work Case Record and M.B , it was noticed that the work has been executed on tender basis with 8 % less by Sri Rajani Kanta Behera , contractor . In the first process of tender , single bidder Sri Rajani Kanta Behera , contractor had been bided the work with 3 % less on 19.02.2016 . The single tender was cancelled and again retender was called on 01.03.2016 by the local authority . In retender, Sri Rajani Kanta Behera , Contractor was the L-1 bidder with 8 % less which was also accepted and approved on 25.06.2016 . Accordingly work order was issued to Sri Rajani Kanta Behera , contractor vide No- 3546 Dt. 02.07.2016 with the tender cost of Rs.920000.00. Agreement was also made on 21.07.2016 with Sri Rajani Kanta Behera , contractor as per agreement value of Rs.920000.00 vide No-220/2016-17 .

On scrutiny of the work bill , it was noticed that the total work value of this work was shown as Rs. 1050000.00 and the agreement value of this work was shown as Rs.966000.00 after deduction of less tender of 8 % from Rs.1050000.00 . The net payment of the work bill was made to Sri Rajani Kanta Behera , contractor for Rs.822694.00 after deduct of deduction amount of Rs.143306.00 from Rs.966000.00 .

But as per approved tender and agreement , the admissible agreement value of this work is Rs.920000.00 and after deduct of the deduction amount the admissible net payment of this work comes to Rs. 776694.00 (920000.00 – 143306.00) .

In this connection a sum of Rs. 46000.00 (822694.00 – 776694.00) was paid in excess to the contractor by showing excess wrong work value and agreement value of this work than the actual .

Hence the excess payment of Rs.46000.00 needs recovery from Sri Rajani Kanta Behera , contractor .

However , the excess payment of Rs.46000.00 may be recovered and compliance to be reported to audit . Failing which the concern E.O , M.E , J.E and Accountant will be responsible for this excess payment .

In response to audit objection statement , the local authority replied that the excess payment of Rs.46000.00 will be recovered from the S.D amount of the contractor .

Hence , the objection raised by audit stands good . The excess payment of Rs.46000.00 may be recovered and compliance to be reported to audit .

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O- JODDA DIST-KEONJHAR	11500.00
2	SRI SAROJ KUMAR PANI	EX- ASST. ENGINEER	NOW ASST. ENGINEER OF ITDA OFFICE , RAYAGADA. DIST- RAYAGADA.	11500.00
3	SRI DURGA PRASAD PATNAIK	J.E	J.E AT RAYAGADA MUNICIPALITY , RAYAGADA . DIST- RAYAGADA .	11500.00
4	SRI NIRANJAN SAHOO	ACCOUNTANT	ACCOUNTANT,RAYAGA	11500.00

			DA MUNICIPALITY , RAYAGADA . DIST-RAYAGADA .
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15.10 -

O.S PAGE NO- 77 TO 79 .

PARA-15-10:-

Name of the work :- Const. of Road & Drain at Ambedkar Street .

C.R No- 312 / 2015-16 .

E.C – Rs.300000.00 (14th FCA)

A.V – Rs.297000.00

Agency – Sri Santosh Kumar Rath, Contractor .

J.E –Sri D.P Pattanaik .

Ref. to Vr. No-54 dt.31.03.2017 for Rs.297000.00 .

Ref. to M.B No-215 at page-27 to 30 .

i)Excess Payment :-

On checking of the above noted work bill with reference to the concerned work Case Record and M.B , it was noticed that the work has been executed on tender basis with 1% less by Sri S.K Rath , contractor . Vide item No-2 of the work bill a sum of Rs.17628.00 was allowed and paid towards conveying of excavated earth by mechanical means up to 5 kms lead from work site @ 157.96 per cum . The cost towards excavation of earth work with initial lead and lift has been paid separately . When the earth is loading by laborers , it is unloaded from the tractor automatically . In this connection unloading charges needs to deducted from the rate of transportation of excavated earth through mechanical means . As per Schedule of Rate, a sum of Rs. 79.00 is allowed for 1 cum earth loading and unloading charges . Out of total transportation charges , 2/3rd is meant for loading charges and 1/3rd is meant for unloading charges . For which , the admissible rate of transportation charges of earth comes to Rs.134.96 per cum which was detailed below .

a)Conveyance charges including loading and unloading for 1 cum = 157.96

b)Deduct 1/3rd for unloading charges (70.00 x 1/3rd) -----= 23.00

c) The admissible rate for 1 cum earth transportation charge -----=134.96

The admissible amount for 111.60 cum excavated earth conveyance =111.60 cum. X @134.96 = Rs 15062.00 .

But Rs.17628.00 was allowed & paid for this purpose .

Hence, a sum of Rs.2566.00 (17628.00 – 15062.00) was paid in excess to the contractor which needs recovery from him .

ii)Excess Payment :-

Vide item No-7 of the work bill a sum of Rs.22041.00 was allowed and paid towards execution of 223.20 Sqm Rigid Smooth Centering & Shuttering work @98.75 per Sqm for drain wall and slab . As per work and photographs , the centering & shuttering work for outside of the two drain walls has not been done . The total width of the drain is 0.90 mtr including width of two walls @0.15 mtr each . The middle portion or bed of the drain comes to 0.60 (0.90 -0.15 -0.15) mtr . The centering & shuttering work has been executed only for inner sides of the two walls with 0.5 mtr height and upper slab on drain with 0.60 mtr width . In this connection the admissible centering & shuttering measurement is furnished below.

For wall = 2 x 93.00 x0.50 =93.00 sqm .

For slab = 1 x 93.00 x 0.60 = 55.80 sqm .

Total :- 148.80 sqm .

For this centering & shuttering work total 148.80 sqm is admissible . But due to wrong measurement , 223.20 sqm was allowed . The admissible cost of centering and shuttering work comes to Rs.14694.00 (148.80 x @98.75) . But Rs. 22041.00 has been paid for this purpose .

Hence , a sum of Rs.7347.00 (22041.00 – 14694.00) was paid in excess to the contractor which needs recovery from him .

In this work total Rs.9913.00 (2566.00 + 7347.00) has been paid excess to Sri S.K Rath , contractor .

However , the excess payment of Rs.9913.00 may be recovered and compliance to be reported to audit . Failing which the concern E.O , M.E & J.E are responsible for this excess payment .

In response to audit objection statement , the local authority replied that the excess payment of Rs.9913.00 will be recovered from the S.D amount of the contractor .

Hence , the objection raised by audit stands good . The excess payment of Rs.9913.00 may be recovered and compliance to be reported to audit .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI SURYAMANI PATJOSHI	EX-E.O	NOW E.O AT JODDA MUNICIPALITY . AT-P.O-JODDA DIST-KEONJHAR	3305.00
2	SRI SAROJ KUMAR PANI	EX- ASST. ENGINEER	NOW ASST. ENGINEER OF ITDA OFFICE , RAYAGADA. DIST-RAYAGADA.	3304.00
3	SRI DURGA PRASAD PATNAIK	J.E	J.E AT RAYAGADA MUNICIPALITY , RAYAGADA . DIST-RAYAGADA .	3304.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

Nothing to comment because, this para is not applicable for ULB Audit Report.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

The audit has worked out the financial position of all grants on basing of the last Audit Report and Grant Register maintained by the local authority and physical position of major schemes for the year , 2016-17 on basing upon the Work Register , Cash Books etc as made available to audit which is furnished below .

FINANCIAL POSITION :-

FINANCIAL POSITION OF GRANT OF RAYAGADA MUNICIPALITY FOR THE YEAR ,2016-17

SL.NO.	HEAD OF A/C	O.B AS ON 01.04.16	RECEIPT DURING ,2016-17	TOTAL	EXPR. DURING ,2016-17	C.B AS ON 31.03.17
1	2	4	5	8	9	12
1	Road Maintenance (M.V.Tax)	1504894	5258000	6762894	3990166	2772728
2	Compensation & Assignment to local Bodies	0	79528600	79528600	64749950	14778650
3	Public Toilet	3219457	0	3219457	0	3219457
4	Entertainment Grant	111000	0	111000	0	111000
5	Porfomance based incentive Grant	2826311	5000000	7826311	0	7826311
6	Maint. Of Non-Residential Building	540650	474000	1014650	738701	275949
7	Maint. Of Road & Bridge	0	3861000	3861000	712993	3148007
8	Data base Management	105567	0	105567	0	105567
9	13th FCA Grant	1321708	0	1321708	0	1321708
10	14th FCA Grant	15372063	54932000	70304063	37250612	33053451
11	Maint. Of Capital Assets	915000	915000	1830000	1442062	387938
12	Creation of Capital Assets	1386000	1920000	3306000	2267001	1038999
13	Matsyajibi Basagrauha Yojana	675000	0	675000	495000	180000
14	Road Development Grant	1317771	4922000	6239771	1719170	4520601

15	Special Problem Fund	1583446	1500000	3083446	949162	2134284
16	MPLAD	1645879	0	1645879	1359192	286687
17	MLALAD	4246801	2450000	6696801	2809540	3887261
18	BRGF	1310052	0	1310052	1012176	297876
19	Biju KBK	19421203	30000000	49421203	17127064	32294139
20	Const. of AWC Building	1142791	0	1142791	318923	823868
21	Devolution Fund	16694326	19671000	36365326	19421984	16943342
22	Const. of Boundary Wall	89202	0	89202	0	89202
23	Spl. Development Prog.	618157	0	618157	445636	172521
24	Protection & Conservation of Dying Water Bodies	2000000	0	2000000	0	2000000
25	SMID	5000	0	5000	0	5000
26	EST & P (NULM)	1109332	1126200	2235532	1333172	902360
27	SEP(I) & G	210466	0	210466	54383	156083
28	CB & T(NULM)	-78787	180000	101213	101213	0
29	SUH (NULM)	-979974	2485750	1505776	1505776	0
30	Swatchha Bharat Mission	9303173	4006530	13309703	1107260	12202443
31	SJSRY	209477	0	209477	209477	0
32	District Mineral Fund	0	15000000	15000000	9061	14990939

33	Election	399562	0	399562	545750	-146188
34	Basic Urban Service	425305	0	425305	0	425305
35	Harischandra Yojana	161000	250000	411000	299000	112000
36	NFBS	644000	900000	1544000	1060000	484000
37	NFSA	-78420	0	-78420	0	-78420
38	Census	5917	0	5917	0	5917
39	Electrical Charges	-4701	0	-4701	0	-4701
40	User End Metering of Water Supply	1500000	0	1500000	1500000	0
	TOTAL	90878628	234380080	325258708	164534424	160724284

O.S PAGE NO-71 .

PHYSICAL TARGET POSITION :-

The physical target and achievement position of different schemes/ grants are furnished below as per information furnished by the local authority .

PHYSICAL TARGET OF DIFFERENT MAJOR PROJECTS DURING 2016-17.						
SL NO	Head of A/C	projects pending as on 1.4.16	Sanctioned during 16-17	Total	Completed during 16-17	Balance as on 31.3.17
1	BRGF	03	0	03	02	01
2	BKBK	20	32	52	25	27
3	MPLAD	06	0	06	04	02
4	MLALAD	18	10	28	12	16
5	ROAD DEVELOPMENT	04	10	14	06	08
6	ASSETS CREATION	09	12	21	14	07
7	ROAD & BRIDGE	0	14	14	05	09

8	M.V TAX	06	16	22	13	09
9	PARK & GREENARY	01	0	01	01	0
10	BOUNDRY WALL	01	0	01	0	1
11	MUNICIPAL FUND	16	18	34	20	14
12	SPL.DEV.FUND	03	0	03	02	01
13	SPL. PROBLEM FUND	04	05	09	03	06
14	14th FC	21	40	61	32	29
15	CONST. OF AWC	04	0	04	01	03
16	DIST. INNOVATION FUND	0	0	0	0	0
17	PROTECTION OF WATER BODIES	08	0	08	08	0
18	DEVOLUTION FUND	20	24	44	23	21
	TOTAL	144	181	325	171	154

Regarding utilisation of Grants comments has been noted vide para 9 of this Audit Report. However, the E.O is requested to to take effective steps for completion of the above said 154 Nos of incomplete projects and compliance be reported to audit.

17.2 -

17-2:-SJSRY:-

Before implementation of SJSRY there were three poverty alleviation programmes i.e Neheru Rozgar Yojana , Urban Basic Services Yojana & Pradhanmantri Urban Poverty alleviation programme functional the Urban sector of India. Those three programmes were merged and renamed as Swarna Jayanti Sahari Rojagar Yojana (SJSRY) which has been effected from 01.12.1997 . The ultimate goal of this programme was to implement employment & minor industries at the urban level . But from 01.04.09 a reformed & revised guideline was issued to recreate ability of Urban Pooors , by which a developed scenario would be achievable by the dint of this programme .

COMPONENTS OF PROGRAMME :-

- 1.Urban Self Employment programme .
- 2.Development of urban SHG of the Women .
- 3.Urban Community Development programme .
- 4.Urban Labour employment programme.
- 5.Speedy employment for the skilled & semi skilled programme .

NATIONAL URBAN LIVEHOOD MISSION :-

The National skill Development policy issued in March 2009 states that the demand for skilled manpower by 2022 is 50 million . Due to increasing urbanization 50 million non-firm employment opportunities will be created during 13th Five year plan period and same number of people would be provided certified skill training . The employment through skill training & placement (EST&P) component under NULM is designed to provide skills to the un-skilled urban poor as well as to upgrade the existing skill. The programme will provide for skill training of the urban poor to enable them setting up self-employment ventures and for salaried jobs in the private sector .

OBJECTIVES :-

The breeder objectives of the Employment through skills training & placement (EST &P) under NULM.

- 1.To provide an asset to the urban poor inform of skills for sustainable livelihood.
- 2.2-To increase the income of the urban poor through structured , market –oriented certified course that an provide salaried employment and/or self-employment opportunities which will eventually lead to better living standards and alleviation of urban poverty asustainable basis .
- 3.3-Ensure inclusive growth with increased contribution of skilled urban poor to the National Economy .
- 4.4-The National Urban Livelihood Mission (NULM) shall rest on the foundation that mobilization of urban poor house hold to form their own institution is an important investment for an effective and sustainable poverty reduction programme . These institution of the poor would partner with local self- Govt. , public service providers , banks private sectors and other main stream institution to facilitate delivery of social and economic services to the poor.

The financial and physical achievement of NULM scheme for the year ,2016-17 is furnished below on basing upon the available information by the local authority .

FINANCIAL AND PHYSICAL ACHIEVEMENT OF NULM SCHEME FOR THE YEAR 2015-16

SL NO	PARTICULARS	OB AS ON 1.4.2016	RPTS DURING 2016-17	TOTAL	SPENT DURING 2016-17	CB AS ON 31.3.2017	% OF ACHIEVEMENT	PHYSICAL TARGET	PHYSICAL ACHIEVEMENT	% OF ACHIEVEMENT	STATUS
1	SM&ID	5000	0	5000	0	5000		SHG FORMATION=300	153	51%	
								REVOILING FUND=150	0	0%	
2	EST & P	1109332	1126200	2235532	1333172	902360		250	0	0%	Due to non emplement of institute by Govt, the application has not sponsored .
3	SEP(I)	210027	0	210027	54383	155644		91	95	105%	
4	SEP(G)		0	439	0	439		1	2	200%	
5	CB & T	-78787	180000	101213	101213	0		0	0	0	
6	SUH	-979974	2485750	1505776	1505776	0		1	1	100%	
7	SUSV	0	0	0	0	0					
	TOTAL	266037	3791950	4057987	2994544	1063443	73.79%				

PARA: 18 MISCELLANEOUS

18.1 -							
O.S PAGE NO-9 & 72 .							
STAFF POSITION :-							
The staff position of this Municipality for the accounting year,2016-17 is furnished below as per data furnished by the local authority on issue of objection memo .							
Sl.No	Category of post (L.F.S)	Sanctioned Strength	Total	Post abolished	Staff in position	Posts lying vacant	Remark

1	2	Permanent		Temporary		5	6	7	8	9
		3	4	3	4					
	LOCAL FUND SERVICE									
1	Head Assistant	1	0	1	0	0	1			
2	Senior Assistant	3	2	5	0	0	5			
3	Junior Assistant	4	1	5	1	2	2			
4	Municipal Engineer	1	0	1	0	1	0			
5	Junior Engineer	1	0	1	0	1	0			
	Total (LFS)	10	3	13	1	4	8			
	Non-LFS									
1	Bill Collector	4	0	4	3+1=4	0	0			
2	Tax Sarkar	8	6	14	3+6=9	5	0			
3	Chowkidar	9	4	13	5+1=6	7	0			
4	Peon	2	2	4	1	3	0			
5	Peon New Creation work charged	0	1	1	0	0	1			
6	Park Mali	2	1	3	0+1=1	2	0			
7	Tractor Driver	1	2	3	2	1	0			
8	Pathagar Attendant	0	1	1	0	1	0			
9	Watcher	1	3	4	2+1=3	1	0			
10	Light Helper	0	2	2	0	2	0			
11	Sanitary Jamadar	2	1	3	0+1=1	2	0			
12	Sweeper	35	30	65	16+19=35	29	1			
13	Sweeper (New Creation work charged)	0	6	6	0	6	0			
14	Sweeperengaged under RAS vide GO NO.28606/06.11.15	4	0	4	0	4	0			
15	Amin-Cum - Work Sarakar	0	1	1	0+1=1	0	0			
16	Work Sarkar	0	1	1	0	1	NII			
17	CO	0	3	3	0	3	0			
	Total Non-LFS	68	64	132	63	67	2			
ABSTRACT POSITION OF LFS AND NON LFS STAFF										
	Total LFS	10	3	13	1	4	8			
	Total Non-LFS	68	64	132	63	67	2			
	Grand Total	78	67	145	64	71	10			

CONSOLIDATED PAY EMPLOYEES .(SANCTIONED)							
1	Asst .Engg (BRGF)	0	1	1	0	0	1
2	JE (BRGF)	0	1	1	0	1	0
3	Accountant	0	1	1	0	1	0
4	MIS & Computer Programmer	0	1	1	0	1	0
5	Manager Skill Employed	0	1	1	0	0	1
6	Manager Social Infrastructure Dev.	0	1	1	0	1	0
7	Computer Office Assistant	0	1	1	0	1	0

Consolidated Pay Employees appointed by Council

1	T.C	0	4	4	0	4	0
2	Chowkidar	0	2	2	0	2	0
3	W. S	0	1	1	0	1	0
4	Computer Assistant	0	1	1	0	1	0
5	Mali	0	4	4	0	4	0
6	Driver	0	3	3	0	3	0
7	Zamadar	0	1	1	0	1	0
8	Sweeper	0	11	11	0	11	0
	TOTAL	0	27	27	0	27	0

OUTSOURCING

1	Computer Operator	0	1	1	0	0	1
2	Work Sarkar(Dev Section)	0	4	4	0	4	0
3	Work Sarkar (Welfare Section)	0	1	1	0	1	0
4	Office Assistance	0	1	1	0	1	0

The staff position of this Municipality is very measurable . Hence , the kind attention of the Director, H & UD Department , Bhubaneswar is invited in this regards for filling of vacant posts for smooth functioning of this Municipal work .

18.2 -

O.S PAGE NO- 76 .

PARAGRAPHS PENDING FOR SETTLEMENT :-

SL NO	Audit Report No with year of A/Cs	Paragraphs pending for settlement relating to misappropriation of cash and loss of stock and store		Paragraphs pending for settlement relating to other than misappropriation of cash and loss of stock and store		TOTAL	
		No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
	151928/2014-15 for 2005-06 and 2013-14	3	5756	18	338479	21	344253
	2127804/15-16 for 14-15	0	0	1	40649	1	40649
	3267122/AR/2016-17 for the year,2015-16.	0	0	3	10583069	3	10583069

The E.O is requested to submit compliance to the outstanding audit paras for settlement, so that, the very purpose of audit will be fulfilled. Failing which the present E.O will be solely responsible for non submission of compliance on outstanding audit paras in last and previous Audit Reports .

In response to objection statement , the local authority agreed to settlement of outstanding audit paras in last and previous Audit Reports .

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

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19.1 -

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O.S PAGE NO-72 .

NON DEPOSIT OF GOVT, DUES :-

As per Rule 6 of OTC Vol – I and Rule 4 of OGFR, all money received/realised on behalf of Govt. should be deposited into full into treasury within three days of its receipt. Retention of Govt. money outside the treasury is quite irregular and non-permissible.

An abstract position of Govt. revenues like Royalty, VAT, Cess, I.T. for 2016-17 has been worked out basing upon cash books and last A.R. bearing No. – 267122/AR/2016-17 on the A/cs of the Rayagada Municipality for 2015-16. The abstract position of the same is furnished below .

Sl No	Item	O.B as on 1.4.16	Receipts during 2016-17	Total	Deposited during 2016-17	Balance as on 31.3.17	Remarks
1	Royalty	-454080	2520433	2066353	1984666	81687	
2	Vat	32824	4123043	4155867	4127933	27934	
3	Cess	659895	1333553	1993448	1932238	61210	
4	I.T	1320	1094376	1095696	1094350	1346	
	TOTAL	239959	9071405	9311364	9139187	172177	

The E.O. Rayagada, Municipality is requested to deposit the balance amount of Rs. 172177.00 towards Govt. duesas on 31.03.2017 and compliance be reported to audit .

In response to objection statement , the local authority replied that the balance Govt, dues has already been deposited during the year ,2017-18 .

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19.2 -

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O.S PAGE NO- 73 .

DEPOSITS :-

Details of deposit position for 2016-17 is furnished below on basing upon the cash books and last A.R. bearing No. – 267122/AR/2016-17 on the A/cs of the Rayagada Municipality for 2015-16 .

Sl No	Item	O.B as on 1.4.16	Receipts during 16-17	Total	Refunded during 16-17	Balance as on 31.3.17	Remarks
1	S.D	11640107	6157330	17797437	4809044	12988393	

The maintenance of Deposit Ledger is poor and not maintained in proper format . Hence E.O is requested to take steps for maintenance of Deposit Ledger in proper Format and refund of S.D amount observing prescribed formalities.

19.3 -

O.S PAGE NO-74 .

LOAN POSITION:-

The loan register has not been maintained up to date . As per Cash Book a sum of Rs. 500800.00 has been deposited towards loan repayment . On basing upon the last A.R. bearing No. – 267122/AR/2016-17 on the A/cs of the Rayagada Municipality for 2015-16 the loan position for the year 2016-17 is furnished below.

SL NO	PURPOSE OF LOAN	G.O NO/DT	OUTSTANDING BALANCE AS ON 1.4.16	LOAN RECEIVED DURING 16-17	INT.DUE DURING 16-17	TOTAL	REPAYMENT OF LOAN DURING,2016-17			BALANCE AS ON 31.3.17
							PRINCIPAL	INTEREST	TOTAL	
1	NSDP	15015/22.6.2005 for Rs.2864000	801430	0	80143	881573	500800	0	500800	380773
TOTAL			801430	0	80143	881573	500800	0	500800	380773

The E.O of this Municipality is requested to clear up the pending loan and compliance be reported to audit.

19.4 -

O.S PAGE NO- 75 .

EPF POSITION :-

The EPF position of this Municipality for the accounting year ,2016-17 is furnished below .

O.B AS ON 1.4.2016	16006
RECEIPT DURING 16-17	255417

TOTAL	271423
DEPOSITED DURING 16-17	266986
C.B AS ON 31.3.17	4437

PARA: 20 RESULT OF AUDIT

20.1 -
<p>During the course of audit , it was seen that, the general maintenance of accounts is far from satisfactory and needs further improvement. The E.O , Rayagada Municipality is requested to maintain the accounting records as per the Odisha Municipal (accounts) Rules,2012. Further, the local authority is requested to follow the audit suggestion and do the needful as discussed in the fore going paras of this audit report. Utmost care may be taken to enhance the collection of taxes and rents, maintenance of important register like DCB register, Grant register, U.C register etc. A part from this, all possible measures may be taken for utilisation of grants in time and submission of U.C and compliance of outstanding paragraphs .</p>

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	5.1	0.00	14347155.50	0.00	0.00	0.00	
2	7.1	25500.00	25500.00	25500.00	0.00	0.00	
3	8.1	519000.00	519000.00	519000.00	0.00	0.00	
4	9.1	0.00	6960251.00	0.00	0.00	0.00	
5	11.1	1240.00	1240.00	1240.00	1240.00	0.00	
6	11.2	2600.00	2600.00	2600.00	2600.00	0.00	
7	11.3	110.00	110.00	110.00	110.00	0.00	
8	11.4	600.00	600.00	600.00	600.00	0.00	
9	11.5	181.00	181.00	181.00	181.00	0.00	
10	11.6	756.00	756.00	756.00	756.00	0.00	
11	13.2	15200.00	15200.00	15200.00	0.00	0.00	
12	14.2	0.00	222296.00	0.00	0.00	0.00	
13	15.2	13413.00	13413.00	13413.00	0.00	0.00	
14	15.3	21624.00	21624.00	21624.00	0.00	0.00	
15	15.4	24649.00	24649.00	24649.00	0.00	0.00	
16	15.5	13350.00	13350.00	13350.00	0.00	0.00	
17	15.6	20841.00	20841.00	20841.00	0.00	0.00	
18	15.7	24145.00	24145.00	24145.00	0.00	0.00	
19	15.8	13345.00	13345.00	13345.00	0.00	0.00	
20	15.9	46000.00	46000.00	46000.00	0.00	0.00	
21	15.10	9913.00	9913.00	9913.00	0.00	0.00	
Total		752467.00	22282169.50	752467.00	5487.00	0.00	

Audit Certificate

Cetrified that the accounts of Rayagada 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

Sl No	Ref Para No/Audit Objection	M.R.No	Date	Amount(In Rs:)	Name of the person
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DRAFT AUDIT REPORT

10-01-2018

Statement Page No				
			Total	